

Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2025-26) [ODD Semester]

Name of Teacher	Karan Singh
Department	Commerce
Class & Section	B.Com ^{5th} Semester
Subject and Code	Industrial and Labour Laws
Semester Duration	August 2025to November 2025

Topics

Month of August

Labour Laws: History , Need , Purpose , classification of labour laws in India, Regulatory Framework , fundamental rights and industrial relations, Article 14: Equality before law , Article16: Equality of opportunity in public employment, article 19(1) (c): Right to association and union , Article 23 and 24: Right against exploitation, equal pay for equal work, social security provisions; New Labour Codes: Need, objectives, features, proposals, code on wages 2019, code on social security 2020, industrial relation code 2020.

Month of September

Labour welfare and law of industrial relations: The factories act 1948: Approval, licensing and registration , health, safety and welfare measurement of employees, provisions regarding employments of adults, provisions regarding employments of women and children, The contract labour act 1970, The industrial dispute act 1947: definitions , authorities, procedure to settle disputes , Trade Union Act: Provisions, authorities, registration, amalgamation and dissolution.

Month of October

Law of wages: The payment of wages act 1936: Definition, methods of computing wages ; The minimum wages act 1948; payment of bonus act 1965: Definition of accounting year, allocable surplus , available surplus , eligibility and disqualification of bonus , computation of bonus, power of inspectors , penalties and offences.

Month of November

Laws of social security: The employee state insurance Act 1948; The employees provident fund act 1952: Definitions, pension scheme, superannuation , employee pension fund scheme, employee deposit linked insurance scheme , determination and recovery of money due from employer, penalties; The gratuity act 1972: objectives , coverage , employer's obligations; benefits; overview of sharam suvidha portal; ESIC portal; EPFO portal.

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Name of Teacher	Karan Singh
Department	Commerce
Class & Section	M.com 3rd Sem
Subject and Code	Project Planning & Control
Semester Duration	August 2025 to November 2025
Topics	
Month of August	
Project: Concept, types, features; ideas generation and screening, identification of investment opportunities project screening; Project feasibility study; Project planning and analysis, project organization structure. Market and Demand Analysis: Sources of information- primary and secondary; Demand forecasting and market planning.	
Month of September	
Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment; Financial Analysis: Cost of project and means of financing; Major cost components; Planning capital structure; Financing schemes of financial institutions.	
Month of October	
Profitability and Financial Projections: Cost of production; Break-even analysis; Projected balance sheet, profit and loss account and cash flow statement. Appraisal Criteria and Process: Methods of appraisal under certainty, uncertainty and risk.	
Month of November	
Investment appraisal in practice: Appraisal process of financial institutions; Social Cost Benefit Analysis: Meaning and methodology; L&M and UNIDO approach; SCBA in India. Project Review/control: Evaluation of project. PERT/CPM. Problem of time and cost overrun, Project implementation practices in India.	

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Name of Teacher	Karan Singh
Department	Commerce
Class & Section	B.Com ^{1st} Semester
Subject and Code	Financial Accounting
Semester Duration	August 2025to November 2025

Topics

Month of August

Financial Accounting: Concept, objectives and scope; Accounting as an information system ; Accounting Principles: concepts and conventions; Double Entry System; A brief overview of accounting standards in India; Journal, Ledger and trial balance.

Month of September

Capital and revenue: Concepts , classification of income; expenditure; receipts, provision and reserve. Final Accounts: Trading & Profit and Loss Account and balance sheet with adjustments.

Month of October

Accounting for non profit organization; Consignment Accounts: Accounting records; normal and abnormal loss; valuation of unsolved stock.

Month of November

Branch Accounts: Dependent Branch , Debtor's System, Stock and Debtor's System, whole sale branch, final accounts, hire purchase and installment payment system: Basic concepts, difference and accounting treatment.