

Govt. College, Alewa, Jind
Department of Commerce

Lesson Plan (Year- 2025-26 Semester- Odd)

Name of the Teacher: Vaishali Hooda

Class- B.com (Sem. V)

Section: N.A.

Name of Subject: Industrial and Labour Laws

Month	Topics/ Chapters
August	Labour Laws: History, need, purpose, classification of Labour Laws in India, Regulatory framework, fundamental rights and industrial relations, Article 14: Equality before Law, Article 16: Equality of Opportunity in public employment, Article 19(1)(c): Right to association & union, Article 23 & 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. Tests and Assignments. Problems and their solutions.
September	Labour Welfare & Law of Industrial Relations: The Factories Act, 1948: Approval, licensing and registration, health, safety and welfare measures of employees, provisions regarding employment of adults, women and children in factories; The Contract Labour (Regulation and Abolition) Act, 1970; The Industrial Disputes Act, 1947: Definitions, authorities, procedure to settle disputes; Trade Union Act: Provisions, authorities, registration, amalgamation and dissolution. Class Tests Problems and their solutions.
October	Law of Wages: The Payment of Wages Act, 1936: Definitions, methods of computing and fixing 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 Presentations.
November	Laws of Social Security: The Employees' 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 Shram Suvidha portal; ESIC portal; EPFO portal. Problems and their solutions.

Signature

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Lesson Plan (Year- 2025-26 Semester- Odd)

Name of the Teacher: Vaishali Hooda

Class- B.com (Sem. III)

Section: N.A.

Name of Subject: Income Tax

Month	Topics/ Chapters
August	Income tax: Concepts - Assessee, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management. Tests and Assignments. Problems and their solutions.
September	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property. Class Tests Problems and their solutions.
October	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains. Presentations.
November	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes. Problems and their solutions.

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Lesson Plan (Year- 2025-26 Semester- Odd)

Name of the Teacher: Vaishali Hooda

Class- B.com (Sem. I)

Section: N.A.

Name of Subject: Business Laws

Month	Topics/ Chapters
August	The Indian Contract Act, 1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract. Tests and Assignments. Problems and their solutions.
September	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction. Class Tests Problems and their solutions.
October	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.
November	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences. Problems and their solutions.

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Lesson Plan (Year- 2025-26 Semester- Odd)

Name of the Teacher: Vaishali Hooda

Class- B.com (Sem. III)

Section: N.A.

Name of Subject: COMPUTER ADDED ACCOUNTANCY

Month	Topics/ Chapters
August	Computerized Accounting : Accounting process, Accounting principles and concepts, Computerised Accounting Systems: Basics of Computerised accounting systems - Meaning, Importance; Difference between computerized, accounting and manual accounting; Software programs for computerized accounting Tests and Assignments. Problems and their solutions.
September	Accounting using Tally: Creation of Company Gateway of Tally Menu Buttons, Features and Continuation; Accounting Group Ledger, Cost Category, Currency; Voucher Types and Classes; Accounts Vouchers; Reversing Journal; Memorandum Voucher, Optional Voucher, Post-dated Voucher, Bill wise details, Interest; Money Receipt and Cheques, Debit and Credit Notes Creating and Configuring New Company Accounts: Account masters" maintenance, Account vouchers maintenance, inventory master"s maintenance.. Class Tests Problems and their solutions.
October	Factors, affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software.
November	Voucher and Entry in Books of Accounts: Types of vouchers; Selection of voucher type for transactions; Vouchers for income and Expenditure; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque. Multiple Price list Quotation Purchase Enquiry; Order Performa Invoice, Sales Purchase & Rejection Voucher; Additional Purchase; Effective Rates Invoice. Problems and their solutions.

Signature