## Dayanand College of Commerce (Jr.), Latur. **Annual Topic Plan**

## Subject - Small Industries and Self Employment - Paper - I

For the Academic Year 2021-22

Class – XII<sup>th</sup>

## Part - I Topic Wise Annual Plan (From- April to January)

Sr.No. Name of Topic		<b>Topic Contents</b>		Tentative No. of Lectures	
1.00	Factory Act- 1948	<ul> <li>Introduction</li> <li>Objects of the factory Act</li> <li>Imp. Definitions :- Adult person, Child person, Young person Adolscent person, Day, Week Calender Year, Financial year, Factory Manufacturing process, occupier, worker, power.</li> <li>Provisions regarding Health of the workers</li> <li>Provisions regarding Safety of the workers</li> <li>Provisions regarding Welfare of the workers</li> <li>Provisions/rules for working hours of Adult workers in factory</li> <li>Provisions/rules for working hours of Young workers in factory</li> <li>Provisions/rules for working hours of Female workers in factory</li> <li>Provisions/rules for annual leave with wages</li> <li>Procedure for registration approval and licensing of factory</li> <li>Objective Questions &amp; Answers.</li> </ul>	1 1 1 1 1 3 3 3 2 2 2 2 2	28	
2.00	Shop & establishment Act 1948	<ul> <li>Introduction, Application of the Act.</li> <li>Imp. definition :- Shop, establishment</li> <li>Procedure /method for registration of shop &amp; establishment</li> <li>Rules/provisions regarding opening &amp; closing hours of the shop &amp; establishment.</li> <li>Rules/provisions regarding working of Adult worker in shop</li> <li>Rules/provisions regarding working of Young worker in shop.</li> <li>Objective Questions &amp; Answers.</li> </ul>	1 1 2 2 2 1 1	10	

3.00	Exercise Duty Act 1949	<ul> <li>Introduction, Application of the Act</li> <li>Definition of excise duty</li> <li>Names of taxable &amp;non-taxable</li> </ul>	1	
		commodities under the Act  • Objective Questions & Answers.	1	02
4.00	Insurance	<ul> <li>Meaning &amp; Definition of Insurance</li> <li>Types of insurance, Life Insurance</li> <li>&amp; General Insurance</li> </ul>	1	04
		<ul> <li>Fire Insurance, meaning &amp; definition</li> <li>Procedure for taking fire Insurance policy</li> <li>Procedure for getting fire Insurance claim</li> <li>Objective Questions &amp; Answers.</li> </ul>	1 1	04
5.00	Sales Tax Act-1949	<ul> <li>Introduction, meaning of Direct Tax,         Indirect Tax     </li> <li>Imp. Definition:- Sales Tax, GST, dealer,         registered dealer</li> <li>unregistered dealer, turnover, purchase         turnover sales turnover,</li> </ul>	1	04
6.00	Employees	<ul> <li>custom duty, production tax</li> <li>Objective Questions &amp; Answers.</li> <li>Introduction, application of the Act</li> </ul>	1 1	
0.00	provident fund Act-1949	<ul> <li>Imp. Definitions: - Factory, Basic wages, contribution, Employer, Employee, exempted establishment.</li> <li>Objects of Employees provident fund Act.</li> </ul>	1 1	
		<ul> <li>Benefit of opening provident fund Account</li> <li>Provisions/rules regarding Employees provident scheme</li> <li>When an employee can withdraw full</li> </ul>	2	10
		<ul> <li>amount of provident fund.</li> <li>Employee family pension scheme</li> <li>Rate of family pension</li> <li>Power &amp; duties of inspector under</li> </ul>	1 1 1	
7.00	Payment of wages	<ul> <li>employees provident fund Act.</li> <li>Objective Questions &amp; Answers.</li> <li>Introduction, objects of the payment of</li> </ul>	1	
	Act-1936	<ul> <li>wages Act</li> <li>Application of the Act. Imp. Definition:- Wages</li> <li>Provisions / rules regarding payment of</li> </ul>	1	10
		<ul> <li>Wages</li> <li>Provisions / rules regarding deductions of Wages</li> <li>Deductions for fines</li> </ul>	2 2 1	
		<ul> <li>Deductions for advance salary</li> </ul>	1	

		Dayyon & duties of Inspector under		
		Power & duties of Inspector under	1	
		payment of wages Act.	1	
0.00	3.51	Objective Questions & Answers.	1	
8.00	Minimum wages	• Introduction, objects of minimum wages Act.	1	
	Act-1948	<ul> <li>Definition of minimum wages</li> </ul>	1	
		<ul> <li>Applications of minimum wages Act</li> </ul>	1	
		<ul> <li>Procedure for fixation of minimum wages</li> </ul>	1	00
		<ul> <li>Mode / method of payment of minimum</li> </ul>		08
		Wages	2	
		<ul> <li>Power &amp; duties of inspector under minimum</li> </ul>		
		wages Act	1	
		Objective Questions & Answers.	1	
9.00	Workmens	Introduction, objects/features of workmens		
<b>7.00</b>	compensation Act-	compensation Act	2	
	1923	• Imp. Definitions:-dependents, Disablement,		
	1720	total disablement, temporary disablement,		
		Permanent disablement	2	
		<ul> <li>Rules/provision regarding workmens</li> </ul>		
		Compensation	1	
		• When an employer is liable to pay	2	10
		Compensation	2	
		How the amount of compensation		
		payable to an injured workmen calculated under workmens compensation Act.	2	
		<ul> <li>Objective Questions &amp; Answers.</li> </ul>	$\begin{bmatrix} 2 \\ 1 \end{bmatrix}$	
10.00	<b>Employees state</b>	Introduction, Features of Employees		
10.00	Insurance Act 1948	state Insurance Act	1	
	insurance rec 1940	<ul> <li>Objects of employees state insurance Act</li> </ul>	1	
		<ul> <li>Imp. Definitions :- Contribution,</li> </ul>		
		Contribution period, dependents, factory	1	
		• Employer, Employee, wages, Employment	1	
		<ul><li>injury, sickness, insured person.</li><li>Benefits available to an employee</li></ul>	1	10
		under state insurance Act.	1	
		<ul> <li>Sickness Benefits, maternity Benefits</li> </ul>	2	
		<ul> <li>Disablement benefits, Dependents benefits</li> </ul>	1	
		<ul> <li>Medical benefits, funeral benefit</li> </ul>	1	
		<ul> <li>Objective Questions &amp; Answers.</li> </ul>	1	
11.00	Income Tax Act-	• Introduction	1	
	1961	• Imp. Definitions: - Tax, Direct Tax,	1	
		• Indirect Tax, Assessee, Assessment year	1	
		<ul> <li>previous year, Agriculture income, casual income.</li> </ul>	1	
		<ul> <li>Heads/Sources of income under income</li> </ul>	1	18
		Tax Act.	1	
		<ul> <li>Computation of Taxable income from</li> </ul>	-	
		Business/profession Problems & solutions		

	on the above problem No.1,2,3,4,5,6,7,8,9,10,11,12,13,14,15.	14	
12.00 Preparation various register a factory	<ul> <li>Purchase Register</li> <li>Sales Register</li> <li>Stock Register</li> <li>Attendance Register</li> <li>Wages / payment Register</li> <li>Fine Register</li> </ul>	1 1 1 1 1	06

## Part - II No. of Days Required for Examination

Exam Duration	Syallabus
(In Days)	
03	Chapter-1,2,
06	Chapter-1,2,3,4,
03	Chapter-5,6,7
06	All Syllabus
06	All Syllabus
06	All Syllabus
30 Days	In Words: Thirty Days
	06 03 06 06 06

- A) The total no. of days required for the completion of Syllabus (Part-I) to be taken throughout the year = 123 Days (120 Lectures +3Industrial Visits)
- B) The total no. of days required for Examinations (Part-II) to be held throughout the year = 30Days\*
- C) Total No. of Days (A+B = C) i.e. 123 Days + 30 Days = 153 Days\*\*
  - There will be 3 industrial visits of te students to the various different industries for paper I in 12<sup>th</sup> Standard

Sr.No.	Name of the Subject Teacher	Signature	Remark (If Any,)
1.00	Prof. Shelge G.P.		

**Co-ordinator** Supervisor