

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: Niharika

Class: M. Com

Semester: 3rd

Subject: Fundamental of Econometrics

Month	Topic
August	Stochastic Processes, Unit Root Stochastic Process, Non-Stationary Time series
September	Unit Root Test, structural Breaks in Time Series, Autoregressive Distributed Lag (ADRL) model, Co integration, Causality in time series, impulse response analysis
October	Introduction, properties and estimation, ARMA models, ARIMA models
November	Introduction to Panel Data Model: pooled OLS, Fixed Effects Model, Random Effects Model.

Niharika

(Signature)

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: Niharika

Class: B. Com Hons.

Semester: 5th

Subject: Money and Banking

Month	Topic
July	Definition of Money, functions and importance of money
August	Role of money in various economic systems, evils of money, classification of money, circular flow of money. Inflation: Types of inflation, theories of inflation, effects and consequences of inflation, control of inflation.
September	Credit, its definition, types, merits, demerits, credit and economic development. Functions of Commercial banks and Central banks, process of credit creation and its limitation.
October	Control of money supply, Reserve bank of India: its functions- traditional and development.
November	The Quantity Theory of Money Fisher, Cambridge and Keynesian theory of Money.

Niharika
(Signature)

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: Niharika

Class: B.A

Semester: 3rd

Subject: Corporate Governance

Month	Topic
August	Corporate Governance: Meaning, objectives, and importance. Evolution of corporate governance in India and globally.
September	Theories of corporate governance: Agency Theory, Stakeholder Theory, Stewardship Theory, and Resource Dependence Theory. Corporate failures and the need for governance reforms.
October	Corporate Social Responsibility (CSR) and Business Ethics: Meaning, importance, and regulatory framework. Ethical decision-making and corporate sustainability. Corporate misconduct and fraud - Role of governance in fraud prevention. Whistle blowing mechanism and legal protection for whistleblowers.
November	Whistle blowing and Corporate Governance: The Concept of Whistle-Blowing; Types of Whistleblowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; Developments in India.

Niharika

(Signature)

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: Niharika

Class: B. Com

Semester: 3rd

Subject: Cost Accounting I

Month	Topic
August	Cost Accounting: Meaning, nature, scope and limitations; Concept of cost-elements and types, Unit Costing.
September	Cost of material, Inventory Control techniques. Pricing of issue inventory/material, Labour Cost; Idle time, overtime, labour turnover, labour cost control incentive wage plan.
October	Overheads; meaning, classification, allocation, apportionment and absorption of overheads. Process Costing excluding equivalent production
November	Reconciliation of cost and financial accounts, Contract Costing

Niharika

(Signature)

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: Niharika

Class: B. Com

Semester: 1st

Subject: Financial Accounting I

Month	Topic
July	Introduction: meaning, objectives, process, limitations, and basic terms of Accounting; Generally accepted Accounting Principles, Accounting Standard-AS1
August	Capital and revenue items; Journalizing, Posting, and Preparation of trial balance.
September	Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method. Accounting Standard 10.
October	Accounting Error and Their Rectification, Final Accounts with adjustments Concept of Computerized Accounting System, Comparison between Manual and Computerized Accounting system
November	Advantages of Computerized Accounting System, Limitations of Computerized Accounting System Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software, Accounting for non-profit organizations Accounting for non-profit organizations.

Niharika
(Signature)