

**GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR**

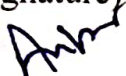
**Lesson Plan Session- 2025-26**

Name of Assistant Professor: DR. ANKUR

Class: B.Com-III - Vth Semester Subject: - Accounting For Management

Month	Topic
July	Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting
August	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.
September	Budgetary Control: meaning of budget and budgetary control, budgetary control as a management tool, Limitations of budgetary control, forecasts and budgets, Installation of budgetary control system, classification of budgets, fixed and flexible budgeting, Performance budgeting, Zero base budgeting and Responsibility Accounting. Standard Costing : Meaning, limitations, standard costs and budgeted costs, determination of standard costs, cost variances, direct material and direct labour only.
October	Marginal Costing and Profit Planning: Marginal costing, Absorption costing, Marginal cost, Cost volume profit Analysis, BEP Analysis
November	Key factor, BE chart, angle of incidence, concept of decision –making and steps involved, determination of sales mix, make or buy decisions.

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# GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

## Lesson Plan Session- 2025-26

Name of Assistant Professor: Dr.Ankur

Class Bachelor of Commerce: 3rd Semester

Subject: Cyber Security and Artificial Intelligence in Commerce Paper Code: 25COM403SE01

Month	Topic
July	Overview of Cyber security: Concept of Cyber Security, Significance and its Fundamentals. Cyber Security Techniques: Cryptography, Encryption, Firewalls, Passwords, And Privacy Digital Signatures. Issues and Challenges in Cyber Security. Regulations: Cyber Security Policies, Major Regulating Bodies, Compliance Requirements and Recent Government Initiatives in India.
August	Overview of Cyber Crime: Concept of Cyber Crime, Definition of Cyber-Crime under IT Act 2000. Classification of Cyber Crimes: Hacking and Malicious Code (Viruses, Time Bombs, Trojans, Malware, DOS, DDOS, Web Defacement, Phishing, Cloning), Financial Frauds and Social Engineering Attacks, Malware and Ransom ware Attacks, Zero-Day and Zero-Click Attacks, Cyber Stalking, Cyber Bullying, and Cyber Pornography, Child Pornography, Cyber Laundering, Online Betting and Games, Cyber Terrorism. Digital Forensics. Cyber Laws: Overview of IT Act 2000, Important Provisions, Reporting Cyber Crime, Investigation Techniques, Remedial Measures
September	Social Media Overview and Security: Introduction to Social Networks/Media, Types of Social Media, Platforms of Social Media, Trends in Social Media (Deep Fakes, Sock puppets), Social Media Monitoring and Privacy: Hash tags, viral content, social media marketing, Managing Social Media Privacy & Security settings, Flagging and reporting of inappropriate content, Legal aspects of posting inappropriate content
October	Overview of Artificial Intelligence (AI): Meaning and Definition of AI,
November	Modern IT world, Need and Significance of AI, Challenges and Opportunities of AI, AI in commerce, AI in Cyber Security, Chat Bots and Virtual Assistants: Boon or Bane, Artificial Intelligence vs. Ethics and Morality

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## Lesson Plan Session- 2025-26

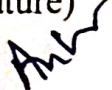
Name of Assistant Professor: DR. ANKUR

Class: B.Com-III Vth Semester

Subject: Financial Market Operation

Month	Topic
July	Money Market: Indian Money Markets Composition Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market..
August	Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.
September	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.
October	Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository. Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types
November	Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI. Meaning and benefits of mutual funds, types, SEBI guidelines

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# GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

## Lesson Plan Session- 2025-26

Name of Assistant Professor: Dr. Ankur

Class: Bachelor of Commerce 1st Semester (minor) Subject: Business Organisation and Management

Month	Topic
July	Concepts: Business, trade, industry and commerce – Business: Features of business- Trade: Classification, Aids to trade – Industry: Classification – Commerce – Relationship between trade industry and commerce – Functions of Business. Forms of Business Organization: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organization; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions. Concept of Business Management, features and need for Study; and overview of managerial functions. Evolution of the Management Thoughts- Classical, Neo-Classical and Human Relations Approaches, Behavioral Approach, Systems Approach, Contingency Modern Approaches/Theories.
August	Planning and Organising Planning: Concept, Process, and types and importance of Plans. Decision-making Concept, Process, Importance. Concept and process of Organising – An overview, Different types of authority (line, staff and functional), Decent realization, Delegation of authority, Formal and Informal Structure; Principles of Organising
September	Staffing: Concept, Importance and Process. Methods of Recruitment, Selection and Training-their merits and demerits. Leadership: Concept, Importance, Major theories of Leadership.
October	Motivation: Concept, types, Importance, extrinsic and intrinsic motivation; Major Motivation theories
November	.Control: Concept, Process, Limitations, Principles of Effective Control, Major Technique of control.

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