

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2025-26)

Name: Jitender

Class: M.Com. 1st Sem.

Subject: Accounting for Managerial Decision

Months	Topics
August	Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis. Ratio analysis: meaning, objectives, limitations; and types of ratios.
September	Valuation of assets, Cash Flow Statement: meaning, objectives, limitations and accounting procedure.
October	Accounting for Price level Changes. Marginal Costing: meaning, advantages, marginal costing and absorption costing. Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.
November	Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing. Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance. Revision

Jitenderkumar
(JITENDER)

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2025-26)

Name: Jitender

Class: M.Com. 3rd Sem.

Subject: Operational Research

Months	Topics
July- August	Operations Research: Meaning, Significance and Scope, Linear Programming: Introduction, Application areas of Linear Programming; Problem formulation; Duality in Linear Programming; Assignment Problems: Mathematical models, Solution Models.
September	Transportation Problems: Introduction, Transportation model, North West Corner method (NWCM), Row and Column Minima, Optimality Test-Stepping Stone and MODI method; Queuing Theory: Structure of a Queuing System, Performance Measures of a Queuing System, Probability Distributions in Queuing Systems.
October	Game Theory: Introduction, Two Persons Zero Sum Games, Pure & Mixed Strategies, Saddle Point, Rules of Dominance; Replacement Theory: With and without time value of money, Individual & Group Replacement Policy, Staffing and Equipment Renewal Problem.
November	CPM and PERT: Introduction, Network Components and Precedence Relationships, Finding Critical Paths, Time Estimates, Slack, Float Revision

Jitender Kumar
(JITENDER)