

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: APEKSHA

Class: MDC (Commerce)

Semester: 1st

Subject: Financial Literacy

Month	Topic
July	Meaning, importance and scope of financial literacy, Prerequisites of financial literacy – level of education, numerical and communication ability
August	Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Meaning, importance and need for financial planning, Procedure for financial planning and preparing a budget. Types of banks; Banking products and services – Various services offered by banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app-based payment system, bank draft and pay order, banking complaints and ombudsman.
September	Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.
October	Terms used in stock markets: SENSEX, NIFTY, Equity shares, Preference shares, Debentures, bonus shares, dividend, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalization, pre-opening session, trading session, opening price, closing price, business days, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period;
November	Revision


(Signature)

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: APEKSHA

Class: B.Com (2nd)

Semester: 3rd

Subject: Corporate Accounting

Month	Topic
July	Accounting for Share Capital: Issue of equity shares, allotment and forfeiture
August	Issue of Debentures and redemption. Underwriting of shares and Debentures, Valuation of shares: methods, Treatment of profit and losses prior and subsequent to incorporation.
September	Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts - Adjustments Relating to Preparation of Final Accounts- Profit and Loss Account and Balance Sheet.
October	Accounting for Holding and Subsidiary Companies: Consolidated Financial Statements
November	Revision


(Signature)

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: APEKSHA

Class: B.com 3rd (Hons.)

Sem.: 5th

Subject: Contemporary Issues in Commerce

Month	Topic
July	Balance of Payment and Deficit Financing
August	Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability Information and Communication Technology: E-Learning: An Effective Tool in Present Educational Scenario, Mobile Communication: A Revolutionary tool in I.T.
September	Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E- Marketing in India
October	Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes
November	Revision


(Signature)

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: APEKSHA

Class: B.Com 3rd

Semester: 5th

Subject: Taxation law

Month	Topic
July	Income Tax: An introduction and Important Definitions
August	Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income), Income from Salaries, Income from Salaries (including retirement benefits).
September	Income from House property, Profits and Gains of Business or Profession, Depreciation Capital Gains.
October	Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.
November	Revision


(Signature)

GOVT. POST GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan Session- 2025-26

Name of Assistant Professor: APEKSHA

Class: B.Com 3rd

Semester: 5th

Subject: International Business Environment

Month	Topic
July	Recent global trends in international trade and finance; dimensions and modes of IB; structure of IB environment; risk in IB; motives for internationalization of firms; organizational structure for IB
August	World trading system and impact of WTO; exchange rate systems; global financial system; barriers to IB; international business information and communication. Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in IB.
September	Decisions concerning global manufacturing and material management; outsourcing factors; managing global supply chains; product and branding decisions; managing distribution channels; international promotion mix and pricing decisions; counter trade practices; mechanism of international trade transactions.
October	Harmonizing accounting difference across countries; currency translation methods for consolidating financial statements; the LESSARD-LORANGE Model; cross cultural challenges in IB; international staffing decisions; compensation and performance appraisal of expatriate staff; ethical dilemmas and social responsibility issues.
November	Revision


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