

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2025-26)

Name ANKUR

Class: B.Com.6th Sem

Subject: Financial Management

Months	Topics
January	Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning.
February	Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management
March	Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis
April	Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy. Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend
May	Revision


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GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2025-26)

Name ANKUR

Class: B.Com. 4th Sem

Subject: Company Law

Months	Topics
January	Company- Meaning and characteristics; feature of company; types of companies, advantages and disadvantages of incorporation; lifting of corporate veil.
February	Formation of company: promotion of company; functions of promoter; importance of importer; promoter's remuneration; legal status of promoter; rights of promoter; duties of promoter; liabilities of promoters; pre-incorporation contracts, incorporation and commencement of business. Prospectus- definition; public offer, contents; misleading prospectus and its consequences.
March	Memorandum of Association – Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- vires. Article of Association; constructive notice and doctrine of indoor management.
April	Meeting of company- Essentials of valid meeting; meetings of Shareholder, annual general meeting; Extra-ordinary general meeting; meetings of board of directors; proxy; voting, notice, Agenda and Minutes of meetings. Directors, powers, liabilities, appointment and removal of directors.
May	Revision


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GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2025-26)

Class: B.Com(H). 6th Sem

Name ANKUR

Subject: *Project Planning and Management*

Months	Topics
January	Project Planning: Planning, strategy and Capital Allocation,
February	Generation and Screening of Project Ideas Analysis: Market and Demand analysis, Technical Analysis, financial Estimates and Projections, Time Value Money, Investment Criteria Project Cash Flows, The Cost of Capital, Stand Alone Risk analysis, Risk analysis- Market and Firm Risk, Special Decision Situations, Social Cost Benefit analysis, Multiple Projects and Constraints
March	Valuation of Real Options, Judgemental, Behavioural, Strategic and Organisational considerations. Financing: Financing of Projects, financing Infrastructure Projects, Venture capital and Private Equity
April	Implementation: Project Management, Network Techniques for Project Management Project Review and Administrative Aspects
May	Revision

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GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2025-26)

Name ANKUR

Class: B.Com(H). 6th Sem

Subject: Human Resource Management

Months	Topics
January	Human Resource Planning Human Resource Management: -Definition, Importance, Objective and Scope of Human Resource Management (HRM). Function of HRM: - Operative and Managerial functions, Qualification and Qualities of Human Resource Manager, Changing role of Human Recourse Management. Total Quality Mgt., Business Process Reengineering. Human Resource Planning: - Meaning + Nature of Human Resource Planning (HRP), Objectives, Benefits, Factors affecting HRP, Process of HRP, Quantitative aspects of HRP, Supply fore casting. Human Resource Analysis, Qualitative Aspects of HRP. Utilization of Human Resource and its problems, Recent trends in HRP. .
February	Recruitment, Selection, Training and Management Development Recruitment: Meaning, Steps in recruitment Techniques, Recruitment policy, Sources and methods/techniques of recruitment, Factors affecting recruitment. Selection: Meaning Essentials of selection procedure, Stages in Selection Procedure. Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme. Management Development (M.D): - Meaning and Nature of M.D, Methods of M.D and Evaluation of M.D Programmes.
March	Wage and Salary Administration and Wage Incentives Wage/Salary: - Meaning Objectives and Theories of wage. Methods of wage payments: - Time wage and Piece wage methods; Factors affecting Wage/salary levels wage and salary administration wage and salary polices. Wage Incentives: -Concept, Need and Importance of incentives; Types of incentive Plans; Special incentive profit sharing and worker's co-partnership Essentials of ideal Incentive system.
April	Unit- IV Human Resources Development, Industrial Relationship and Industrial Unrest Human Resources Development (HRD): - Concept; significance, features, Need and Scope of HRD. Techniques of HRD; Functions of HRD manager and Attributes of our HRD manager. Industrial Relationship (IR): - Concept; Importance and objective of Industrial relations; Contents, Participants of Industrial relationship (IR); Requirements of good Industrial relations Programme. Industrial Unrest (UN): - Meaning, Forms and Causes of industrial unrest. Impact of Industrial unrest on the Economy. Machinery for prevention and settlement of industrial unrest in India and Agencies for reconciliation of industrial unrest
May	Revision


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GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR


Lesson Plan (2025-26)

Name ANKUR

Class: B.Com.4th Sem

Subject: Corporate Accounting-II

Months	Topics
January	Amalgamation and absorption: Methods of computing Purchase consideration Amalgamation in the nature of Purchase method – Amalgamation in the nature of Merger or pooling of interest method – Treatment in the books of both the companies-Accounting of amalgamation and absorption in amalgamating and amalgamated companies-Internal Reconstruction
February	Accounts of Banking companies: Preparation of final accounts of banking companies and Profit & Loss account of bank. Accounting for General Insurance companies: Types of general insurance, premium, claim and commission.
March	Reporting Standards for Public Sector Undertakings, Accounts of Electricity Companies
April	Liquidation of companies: Preparation of Liquidator's Final Statement of Account - Legal Provisions – Calculation of Liquidator's Remuneration – Adjustment of Shareholder's rights
May	Revision



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