

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2026-27)

Name: Dr. ANKUR

Class: B.Com. 5th Sem.

Subject: Managerial Economics

Months	Topics
August	Nature and scope of Managerial Economics; Managerial economists; role and responsibilities; Fundamental economics concepts: incremental principle, opportunity cost principle, discounting principle; factors of production
September	Law of Demand, elasticity of demand, consumer equilibrium-utility and indifference curve approach. Demand estimation and demand forecasting techniques
October	Production functions: short run and long run; producer's equilibrium; cost classifications; cost curves: short run and long run; economic value analysis; law of variable proportions and law of returns to scale; economies of scale; learning curve
November	Price determination and equilibrium of firm and industry under different market conditions: Perfect competition, monopoly, monopolistic competition, and oligopoly. Managerial theories of firms; pricing policies, practices, strategies and tactics in modern business world; Transfer pricing; Pricing under risk and uncertainty; elements of factor pricing
December	Revision


(Dr. ANKUR)

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2026-27)

Name: Dr. ANKUR

Class: B.Com. 5th Sem.

Subject: Accounting for Managerial Decisions

Months	Topics
August	Management Accounting: Meaning, nature, and scope; objectives and functions of management accounting; role of the management accountant. Management Accounting vs Financial Accounting vs Cost Accounting. Principles and limitations of management accounting. Tools and techniques of management accounting. Financial Statements: forms, importance, and limitations
September	Cash Flow Statement: meaning, objectives, importance, and limitations; preparation of cash flow statement; cash flow from operating, investing, and financing activities. Accounting for Price Level Changes: meaning and objectives; need for adjustment for price level changes; Methods of accounting for price level changes.
October	Marginal Costing: Meaning, assumptions, advantages, and disadvantages of marginal costing; Marginal costing vs absorption costing; Cost-Volume-Profit (CVP) Analysis; Break-Even Analysis: Concept of break-even point; assumptions, advantages, and limitations of break-even analysis. Margin of Safety; Profit-Volume (P/V) Ratio; Concept of Key Factor. Break-Even Charts and their types: Simple break-even chart, Contribution break-even chart,
November	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages and limitations; Variance Analysis including Material, Labour and Overhead Variances. Management Reporting Systems: Reporting Needs, Types of Reports, General Principles of Reporting, Modes and Methods of Reporting.
December	Revision


(Dr. ANKUR)

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2026-27)

Name: Dr. ANKUR & PRIYANKA

Class: B.A. 1 Sem.

Subject: Financial Literacy 24COMX01MD01

Months	Topics
August	Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; 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.
September	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
October	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.
November	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, facevalue, market value, market capitalisation, 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;
December	Revision

(Dr. ANKUR)

Priyanka

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2026-27)

Name: Dr. ANKUR

Class: B.Com. 3rd Sem.

Subject: Cyber Security and Artificial Intelligence in Commerce

Months	Topics
August	Overview of Cyber security: Concept of Cyber Security, Significance and its Fundamentals. Cyber Security Techniques: Cryptography, Encryption, Firewalls, Passwords, Privacy, Digital Signatures. Issues and Challenges in Cyber Security. Regulations: Cyber Security Policies, Major Regulating Bodies, Compliance Requirements and Recent Government Initiatives in India.
September	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 Ransomware 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.
October	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: Hashtags, viral content, social media marketing, Managing Social Media Privacy & Security settings, Flagging and reporting of inappropriate content, Legal aspects of posting inappropriate content
November	Overview of Artificial Intelligence (AI): Meaning and Definition of AI, Emergence of AI in Modern IT world, Need and Significance of AI, Challenges and Opportunities of AI, AI in Commerce, AI in Cyber Security, Chatbots and Virtual Assistants: Boon or Bane, Artificial Intelligence vs. Ethics and Morality.
December	Revision

(Dr. ANKUR)



GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2026-27)

Name: Sarika / *Ankur*

Class: B.Com. 3rd Sem.

Subject: Business Organization and Management

Months	Topics
August	Introduction to Business Concepts, nature and scope of business. Forms of business organization (Sole proprietorship, Partnership, Joint Hindu Family, Cooperative societies, and Company). Factors affecting location of business/plant.
September	Principles of Management Meaning, nature, and significance of management. Evolution of management thought (Classical, Scientific, Bureaucratic, and Human Relations theories). Functions of management: Planning and Organizing
October	Directing and Controlling Staffing and Directing (Motivation, Leadership styles, and Communication). Controlling process, techniques, and system of control. Emerging trends in management and organization.
November	Entrepreneurship & Business Environment Concepts and importance of entrepreneurship. Environmental factors affecting business operations. Social responsibility of business and business ethics.
December	Revision

Sarika P / Ankur
(Signature)