

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2026-27)

Class: B.Com. 3rd Sem.

Name: Dr. Apeksha

Subject: Business Laws

Months	Topics
August	The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
September	Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act.
October	Sale of Goods Act 1930. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties Transfer of ownership in goods including sale by nonowners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.
November	The Foreign Exchange Management Act: Salient features of FEMA.
December	Revision


(Dr. Apeksha)

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2026-27)

Name: Dr. Apeksha

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, and profit-volume chart; Angle of Incidence.
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

Apeksha

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2026-27)

Name: Dr. Apeksha

Class: BCA & B.Sc (Maths) 3rd Sem.

Subject: Business Policy and Strategy

Months	Topics
August	Business policy as a field of study; nature and objectives of business policy; strategic management process, vision and mission, establishment of organizational direction, corporate strategy and strategic activation; strategic business units.
September	Top management constituents board of directors, sub-committees, chief executive officer; task, responsibilities and skills of top management; corporate governance.
October	Formation of strategy: nature of company's environment and its analysis: SWOT analysis; evaluating multinational environment; identifying corporate competence and resources; principles and rules of corporate strategy; strategic excellence positions
November	Strategic analysis and choice; BCG matrix; GE-Cell Nine matrix; stop light strategic model; directional policy matrix model; grand strategy selection matrix; model of grand strategy clusters; behavioural considerations affecting strategic choice; contingency approach to strategic choice
December	Revision


(Dr. Apeksha)

GOVT. POST. GRADUATE NEHRU COLLEGE, JHAJJAR

Lesson Plan (2026-27)

Name: Dr. Apeksha

Class: B.A, B.Sc (Maths), BBA & BCA 5th Sem (Minor)

Subject: PERSONAL FINANCE

Months	Topics
August	Personal finance: meaning, importance, principles, and scope; personal finance services and strategies; personal financial planning: process and factors affecting financial planning decisions; role and functions of a financial planner; Financial objectives; Time Value of Money: concepts of compounding and discounting
September	Basics of investment: Meaning, process of investing; Investment avenues and strategies; Mutual Funds Concept: types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading, and settlement process; Regulatory role of the Securities Exchange Board of India (SEBI).
October	Risk and Return in Investment: Risk: Meaning, kinds with sources, Risk Measurement: Evaluation of Risk and Returns of securities and Portfolios, Risk, Return Trade off. Diversification; Assets-Allocation and Expected>Returns; Taxes and transaction costs in investment; Risk-Measurement Methods/Techniques: Standard deviation, Variance, co-variance, Beta, Picturisation. Correlation between the Returns of two or more securities.
November	Insurance Planning: Concept and significance of insurance planning; types of insurance policies; risk coverage and return aspects of insurance products; factors to consider while purchasing an insurance policy; regulatory role of the Insurance Regulatory and Development Authority of India (IRDAI). Retirement Planning: Importance of retirement planning; pension plans and retirement income options; overview of the National Pension System (New Pension Scheme).
December	Revision


(Dr. Apeksha)