

Lesson Plan

Name of the Assistant/ Associate Professor..... SARITA KUMARI

Class and Section:..... B.Com. Ind. (L.I.S.)

Subject:..... Corporate - Accounting.....

Week	Date	Topics
1	1-Jan-18	
	2-Jan-18	
	3-Jan-18	
	4-Jan-18	
	5-Jan-18	
	6-Jan-18	
	7-Jan-18	Sunday
2	8-Jan-18	Amalgamation- meaning, objectives Difference between Amalgamation, Absorption.
	9-Jan-18	Accounting- treatment, Definition, Important- terms.
	10-Jan-18	Method of calculation for purchase- Consideration.
	11-Jan-18	(i) Lump-sum, (ii) Net payment (iii) Net Assets Method (iv) Intangible Value Method.
	12-Jan-18	Accounting treatment- In the books of transferor & Company
	13-Jan-18	Entries in the books of transferee Co.
	14-Jan-18	Sunday
3	15-Jan-18	Numerical illustration.
	16-Jan-18	Inter-Co. owing, Inter-Co. stock. Goods sold by purchasing Co.
	17-Jan-18	Problem of fraction shares
	18-Jan-18	Numerical problem.
	19-Jan-18	" "
	20-Jan-18	" "
	21-Jan-18	Sunday
4	22-Jan-18	Vasant Panchami
	23-Jan-18	Internal-reconstruction, -meaning, objective
	24-Jan-18	Sir Chhotu Ram Jayanti
	25-Jan-18	Types of Internal reconstruction.
	26-Jan-18	Republic Day
	27-Jan-18	Conditions and procedures for reduction of share Capital.
	28-Jan-18	Sunday
5	29-Jan-18	Numerical problem.
	30-Jan-18	" "
	31-Jan-18	" "

Lesson Plan

Name of the Assistant/ Associate Professor..... SARITA KUMARI

Class and Section:..... B Com - 4th Sem, 2018

Subject:..... Corporate Accounting

Week	Date	Topics
	1-Feb-18	Meaning of Liquidation, Method of Liquidation
	2-Feb-18	Liquidator's final statement of A/c.
	3-Feb-18	Order of payments,
	4-Feb-18	Sunday
6	5-Feb-18	Liquidator's remuneration on amount distributed to equity share-holder.
	6-Feb-18	Calls in Arrears, Calls on equity shares.
	7-Feb-18	Receiver for Debentureholders
	8-Feb-18	List of Contributories.
	9-Feb-18	Statement of Affairs.
	10-Feb-18	Maharshi Dayanand Saraswati Jayanti
	11-Feb-18	Sunday
	12-Feb-18	Deficiency or Surplus A/c
7	13-Feb-18	Maha Shivratri
	14-Feb-18	Numerical problem.
	15-Feb-18	" "
	16-Feb-18	Meaning of financial reporting, Objective
	17-Feb-18	Mutual fund, Accounting policies.
	18-Feb-18	Sunday
	19-Feb-18	Valuation of Investments, Disposal of Investment.
8	20-Feb-18	Dividend equalisation, Non-banking finance co.
	21-Feb-18	Assets Classification
	22-Feb-18	Merchant Bankers, Capital adequacy requirement
	23-Feb-18	Maintenance of books of A/c, Records etc.
	24-Feb-18	Stock-brokers
	25-Feb-18	Sunday
	26-Feb-18	Legal obligation of stock broker on inspection by SEBI.
	27-Feb-18	Accounting of Banking co., meaning, Bank-working.
28-Feb-18	Slip System, Advantage of slip-system.	
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Name of the Assistant/ Associate Professor..... SARITAKUMAR

Class and Section:..... B Com - 4th Sem 2018

Subject:..... Corporate Accounting

Week	Date	Topics
	1-Mar-18	Guru Ravidas Birthday
	2-Mar-18	Holi
	3-Mar-18	Teller system, stock invest, Final A/c of Banking Co.
	4-Mar-18	Sunday
10	5-Mar-18	Explanation of schedule given in P.L. A/c.
	6-Mar-18	Rebate on bill discount.
	7-Mar-18	Bad-Debts and provision for bad-debts.
	8-Mar-18	Non-performing Assets.
	9-Mar-18	Difference between banking and non-banking
	10-Mar-18	Explanation of schedule given in Balance-sheet.
	11-Mar-18	Sunday
11	12-Mar-18	Bills for Collection
	13-Mar-18	Numerical - problem.
	14-Mar-18	" "
	15-Mar-18	" "
	16-Mar-18	Accounts of holding co. - Definition.
	17-Mar-18	Wholly owned and partly owned subsidiaries.
	18-Mar-18	Sunday
12	19-Mar-18	Consolidated financial statement, Advantage
	20-Mar-18	Consolidated Balance-sheet.
	21-Mar-18	Cost of Control.
	22-Mar-18	minority Interest.
	23-Mar-18	Pre-acquisition and post-acquisition profit.
	24-Mar-18	Numerical problem.
	25-Mar-18	Sunday/ Ram Navami
13	26-Mar-18	Adjust for Unrealised profit included in inventory.
	27-Mar-18	Elimination of mutual
	28-Mar-18	Debt in subsidiary Co.
	29-Mar-18	Mahavir Jayanti
	30-Mar-18	Preference share in subsidiary Co.
	31-Mar-18	Dividend received from subsidiary Co.

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Class and Section:..... BCom - 4th Sem 2018

Subject:..... Corporate Accounting

Week	Date	Topics
14		Sunday
	1-Apr-18	
	2-Apr-18	Interim Dividend received from subsidiary co.
	3-Apr-18	Proposed Dividend in the balance-sheet
	4-Apr-18	Revaluation of Assets
	5-Apr-18	issue of Bonus share from pre-acquisition.
	6-Apr-18	issue of bonus share from post-acquisition Profit.
	7-Apr-18	Numerical - problem
15	8-Apr-18	Sunday
	9-Apr-18	" "
	10-Apr-18	" "
	11-Apr-18	Test of theoretical portion of holding co.
	12-Apr-18	" " practical "
	13-Apr-18	" " theoretical portion of Internal reconstr.
	14-Apr-18	Dr Ambedkar Jayanti / Vaisakhi
	15-Apr-18	Sunday
16	16-Apr-18	Test of practical portion of Internal reconstruction.
	17-Apr-18	
	18-Apr-18	Parashurama Jayanti
	19-Apr-18	Test of numerical portion of Internal reconstruction.
	20-Apr-18	Test of financial reporting
	21-Apr-18	Test of theoretical portion of Banking co.
	22-Apr-18	Sunday
	17	23-Apr-18
24-Apr-18		
25-Apr-18		
26-Apr-18		
27-Apr-18		
28-Apr-18		