DPG DEGREE COLLEGE GURGAON

LESSON PLANNER FOR THE SEMESTER II/IV/VI (A.Y. -2017-18)

**NAME OF THE TEACHER: *SUNIL KUMAR (Assistant Professor)***

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|  | **CLASS** | **B.Com- 2ND Year Semester-4th (Section A&B)** |
|  | **SUBJECT** | **CORPORATE ACCOUNTING** |
|  |  | **TOPICS COVERED** |
| **CHAPTER 1**  **WEEK 1**  **1/1/18** | **WEEK 1 Day 1**  **1.1.1** | AMALGAMATION & ABSORPTION  (INTRODUCTION) |
| **2/1/18** | **WEEK 1 Day 2**  **1.2.1**  **1.2.2** | Reconstruction- internal and external objectives |
| **3/1/18** | **WEEK 1 Day3**  **1.3.1** | Difference- amalgamation absorption reconstruction |
| **4/1/18** | **WEEK 1 Day 4**  **1.4.1** | Amalgamation in the nature of purchase and amalgamation in the nature or merger |
| **5/1/18** | **WEEK 1 Day 5**  **1.5.1** | Purchase consideration- lump sum method, net payment method, net assets method, intrinsic worth method |
| **6/1/18** | **WEEK 1 Day 6**  **1.6.1** | Accounting treatment in the books of transferor company |
| **WEEK 2**  **8/1/18** | **WEEK 2 Day 1**  **1.7.1** | Accounting treatment in the books of transferee company |
| **9/1/18** | **WEEK 2 Day 2** | Practical questions |
| **10/1/18** | **WEEK 2 Day 3** | Practical questions |
| **11/1/18** | **WEEK 2 Day 4** | Practical problem solution |
| **12/1/18** | **WEEK 2 Day 5** | Practical problem solution |
| **13/1/18** | **WEEK 2 Day 6** | Practical problem solution |
| **WEEK 3**  **15/1/18** | **WEEK 3 Day 1** | Presentation by students |
| **16/1/18** | **WEEK 3 Day 2** | Test- internal and external reconstruction |
| **CHAPTER 2**  **17/1/18** | **WEEK 3 Day 3**  **2.1.1** | LIQUIDATION OF COMPANY  (INTRODUCTION) |
| **18/1/18** | **WEEK 3 Day 4**  **2.2.1**  **2.2.2** | (A)Winding up by the tribunal  (B) Voluntary winding up |
| **19/1/18** | **WEEK 3 Day 5**  **2.3.1** | Liquidator’s final statement of account |
| **20/1/18** | **WEEK 3 Day 6**  **2.4.1** | Liquidation of company- Order of payment |
| **WEEK 4**  **22/1/18** | **WEEK 4 Day 1**  **2.5.1** | Liquidator final statement of account practical question |
| **23/1/18** | **WEEK 4 Day 2** | Practical problem solution |
| **24/1/18** | **WEEK 4 Day 3** | Practical problem solution |
| **25/1/18** | **WEEK 4 Day 4**  **2.6.1** | Liquidator’s remuneration of amounts distributed to equity shareholder |
| **27/1/18** | **WEEK 4 Day 6** | Practical problem solution |
| **CHAPTER 3**  **WEEK 5**  **29/1/18** | **WEEK 5 Day 1** | Distribution of surplus and practical question |
| **30/1/18** | **WEEK 5 Day 2** | Practical problem solution |
| **31/2/18** | **WEEK 5 Day 3**  **2.7.1** | Calls in arrears and practical problem solution |
| **1/2/18** | **WEEK 5 Day 4**  **2.8.1** | Removing of disparity among different types of equity shareholders |
| **CHAPTER-4**  **2/2/18** | **WEEK 5 Day 5** | Practical problem solution |
| **4/2/18** | **WEEK 5 Day 6**  **2.9.1** | Calls in advance and calls in arrears- practical question |
| **WEEK 6**  **5/2/18** | **WEEK 6 Day 1**  **2.10.1** | Calls on equity shares-practical problem solution |
| **6/2/18** | **WEEK 6 Day 2** | Practical problem solution |
| **7/2/18** | **WEEK 6 Day 3**  **2.11.1** | Receiver for debentureholders- practical problem solution |
| **8/2/18** | **WEEK 6 Day 4**  **2.12.1** | List of contributories- |
| **9/2/18** | **WEEK 6 Day 5**  **2.13.1** | Statement of affairs |
| **10/2/18** | **WEEK 6 Day 6** | Practical problem solution |
| **CHAPTER 5**  **WEEK 7**  **12/2/18** | **WEEK 7 Day 1**  **5.1.1** | Revision of unit 2 |
| **13/2/18** | **WEEK 7 Day 2**  **5.2.1** | Practical problem solution |
| **14/2/18** | **WEEK 7 Day 3**  **5.3.1** | Presentation on liquidation of company |
| **15/2/18** | **WEEK 7 Day 4** | Test- liquidation of company |
| **16/2/18** | **WEEK 7 Day 5** | Assignment discussion |
| **17/2/18** | **WEEK 7 Day 6** | Practical problem solution |
| **WEEK 8**  **19/2/18** | **WEEK 8 Day 1** | Meaning of financial reporting and objectives |
| **20/2/18** | **WEEK 8 Day 2** | Meaning of financial institution and mutual funds |
| **21/2/18** | **WEEK 8 Day 3** | Asset management company and types of schemes |
| **22/2/18** | **WEEK 8 Day 4** | Valuation of mutual funds practical question solution |
| **CHAPTER 6**  **23/2/18** | **WEEK 8 Day 5**  **6.1.1** | Annual reporting and accounting policies |
| **24/2/18** | **WEEK 8 Day 6**  **6.2.1** | Valuation of investment and disposal of investment |
| **WEEK 9**  **26/2/18** | **WEEK 9 Day 1** | Practical problem solution |
| **27/2/18** | **WEEK 9 Day 2** | Practical problem solution |
| **28/2/18** | **WEEK 9 Day 3** | Non-banking finance company- introduction |
| **1/3/18** | **WEEK 9 Day 4** | NBFC-Prudential norms and provision for doubtful debts |
| **3/3/18** | **WEEK 9 Day 6** | Merchant bankers, capital adequacy requirement |
| **CHAPTER 7**  **5/3/18** | **WEEK 10 Day 1**  **7.1.1** | Stock brokers- capital adequacy norms and maintenance of proper books of accounts |
| **6/3/18** | **WEEK 10 Day 2**  **7.2.1** | Presentation on financial reporting for financial institution |
| **7/3/18** | **WEEK 10 Day 3**  **7.3.1** | Banking company – introduction |
| **8/3/18** | **WEEK 10 Day 4**  **7.4.1** | Slip system and teller system advantages of slip system |
| **9/3/18** | **WEEK 10 Day 5**  **7.5.1** | Final accounts of banking company |
| **10/3/18** | **WEEK 10 Day 6** | Explanation of schedules given in profit and loss account |
| **CHAPTER 8**  **WEEK 11**  **12/3/18** | **WEEK 11 Day 1**  **8.1.1** | General guideline for solving the practical questions, rebate on bill discounting |
| **13/3/18** | **WEEK 11 Day 2**  **8.2.1** | Practical problem solution |
| **14/3/18** | **WEEK 11 Day 3**  **8.3.1** | Practical problem solution |
| **15/3/18** | **WEEK 11 Day 4**  **8.4.1** | Practical problem solution |
| **CHAPTER 9**  **16/3/18** | **WEEK 11 Day 5**  **9.1.1** | Practical problem solution |
| **17/3/18** | **WEEK 11 Day 6**  **9.2.1** | Practical problem solution |
| **WEEK 12**  **19/3/18** | **WEEK 12 Day 1**  **9.3.1** | Practical problem solution |
| **20/3/18** | **WEEK 12 Day 2**  **9.4.1** | Bad debts and provision for doubtful debts.  Non performing assets |
| **CHAPTER 10**  **21/3/18** | **WEEK 12 Day 3**  **10.1.1** | **Practical problem solution** |
| **22/3/18** | **WEEK 12 Day 4** | New revised format of balance sheet for banking company |
| **23/3/18** | **WEEK 12 Day 5**  **10.2.1** | Explanation of schedule given in the balance sheet- guideline of RBI for compilation of balance sheet |
| **24/3/18** | **WEEK 12 Day 6** | Bills for collection and practical problem solution |
| **CHAPTER 11**  **WEEK 13**  **26/3/18** | **WEEK 13 Day 1**  **11.1.1** | Practical problem solution |
| **27/3/18** | **WEEK 13 Day 2**  **11.2.1**  **11.2.2** | Practical problem solution |
| **CHAPTER 12**  **28/3/18** | **WEEK 13 Day 3**  **12.1.1** | Practical problem solution |
| **29/3/18** | **WEEK 13 Day 4**  **12.2.1** | HOLDING COMPANY  (INTRODUCTION) |
| **30/3/18** | **WEEK 13 Day 5**  **12.2.1** | Advantages and disadvantages of holding company |
| **31/3/18** | **WEEK 13 Day 6**  **12.3.1**  **12.3.2** | Consolidated financial statement, advantages and disadvantages of consolidated financial statement |
| **CHAPTER 13**  **WEEK 14**  **2/4/18** | **WEEK 14 Day 1**  **13.1.1** | Consolidated balance sheet-preparation of consolidated balance sheet in case of wholly owned subsidiary |
| **3/4/18** | **WEEK 14 Day 2**  **13.2.1** | Practical problem solution |
| **4/4/18** | **WEEK 14 Day 3** | Cost of control and capital reserve practical question |
| **CHAPTER 14**  **5/4/18** | **WEEK 14 Day 4**  **14.1.1** | Practical question solution |
| **6/4/18** | **WEEK 14 Day 5**  **14.2.1** | Preparation of consolidated balance sheet in case of partly owned subsidiary – practical problem solution |
| **7/4/18** | **WEEK 14 Day 6**  **14.3.1** | Practical problem solution |
| **WEEK 15**  **9/4/18** | **WEEK 15 Day 1**  **14.4.1** | PRE-ACQUISITION AND POST ACQUISITION PROFITS/RESERVES- revenue and capital profits |
| **CHAPTER 15**  **10/4/18** | **WEEK 15 Day 2**  **15.1.1** | Share of subsidiary acquired during the cource of the year |
| **11/4/18** | **WEEK 15 Day 3**  **15.2.1**  **15.2.2**  **15.2.3** | **Elimination of mutual or inter company owings** |
| **12/4/18** | **WEEK 15 Day 4**  **15.3.1** | **Debenture and preference share in the subsidiary company** |
| **13/4/18** | **WEEK 15 Day 5**  **15.4.1**  **15.4.2** | **Dividend received from subsidiary company out of pre acquisition profits** |
| **14/4/18** | **WEEK 15 Day 6**  **15.5.1** | **Issue of bonus share by subsidiary company and revaluation of assets** |
| **WEEK 16**  **16/4/18** | **WEEK 16 Day 1** | **Practical problems solution** |
| **17/4/18** | **WEEK 16 Day 2** | **Presentation and practical problem solution** |
| **18/4/18** | **WEEK 16 Day 3** | TEST- HOLDING COMPANY |

**REMARKS:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**SIGN OF TEACHER:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ . SIGN OF THE PRINCIPAL: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ .**