**Name of Assistant Professor: Jyoti**

**Class and Section:B.com II…4th**Semester and Section-A

**Subject: Corporate Accounting**

**Lesson Plan**: 18Weeks (from January 2018 to April 2018)

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| Week 1, **January 1 to January 7**  Chapter :Valuation of Goodwill |
| Assignments |
| Week 1, Day 1, January 1   * Introduction, meaning and features of goodwill |
| Week 1, Day 2, January 2   * Factors affecting the value of goodwill |
| Week 1, Day 3, January 3   * Need and methods of valuation of goodwill |
| Week 1, Day 4, January 4   * Illustration 1 to 6 |
| Week 1, Day 5, January 5 **Holiday** |
| Week 1, Day 6, January 6   * Illustration 7 to 14 |
| Week 2, **January 8 to January14**  Chapter : Valuation of Goodwill |
| Assignments |
| Week 2, Day 1, January 8   * Illustration 15 to 17 and practical questions |
| Week 2, Day 2, January 9   * Practical questions |
| Week 2, Day 3, January 10 goodwill   * Practical questions |
| Week 2, Day 4, January 11   * Revision of illustrations |
| Week 2, Day 5, January 12   * Revision of practical questions |
| Week 2, Day 6, January 13   * Test of valuation of goodwill |
| Week 3, **January 15 to January 21**  Chapter : Valuation of Shares |
| Assignments |
| Week 3, Day 1, January 15   * Introduction and need of valuation of shares |
| Week 3, Day 2, January 16   * Factors affecting valuation of shares |
| Week 3, Day 3, January 17   * Methods of valuation of shares |
| Week 3, Day 4, January 18   * Illustration 1 to 7 |
| Week 3, Day 5, January 19   * Illustration 8 to 14 |
| Week 3, Day 6, January 20   * Illustration 15 to 20 |
| Week 4, **January 22 to January 28**  Chapter : Valuation of Shares |
| Assignments |
| Week 4, Day 1, January 22 **Holiday** |
| Week 4, Day 2, January 23   * Practical questions |
| Week 4, Day 3, January 24   * Practical questions |
| Week 4, Day 4, January 25   * Revision of illustrations and practical questions |
| Week 4, Day 5, January 26 **Holiday** |
| Week 4, Day 6, January 27   * Test of valuation of shares |
| Week 5, **January 29 to February4**  Chapter : Accounts of Holding Companies |
| Assignments |
| Week 5, Day 1, January 29   * Legal definitions and Requirements |
| Week 5, Day2, January 30   * Wholly owned and partly owned subsidiaries |
| Week 5, Day 3, January 31 **Holiday** |
| Week 5, Day 4, February 1   * Consolidated Financial statements |
| Week 5, Day 5, February 2   * Illustration 1 to 7 |
| Week 5, Day 6, February 3   * Illustration 8 to 14 |
| **Week 6, February 5to February 11**  Chapter : Accounts of Holding Companies |
| Assignments   * Valuation of Goodwill * Valuation of Shares |
| Week 6, Day 1, February 5   * Illustration 15 to 22 |
| Week 6, Day 2, February 6   * Illustration 23 to 30 |
| Week 6, Day 3, February 7   * Illustration 31 to 34 |
| Week 6, Day 4, February 8   * Practical questions |
| Week 6, Day 5, February 9   * Practical questions |
| Week 6, Day 6, February 10 **Holiday** |
| Week 7, **February 12 to February 18**  Chapter : Accounts of holding companies, Liquidation of company |
| Assignments |
| Week 7, Day 1, February 12   * Revision of illustration |
| Week 7, Day 2, February 13 **Holiday** |
| Week 7, Day 3, February 14   * Revision of practical questions |
| Week 7, Day 4, February 15   * Test of accounts of holding companies |
| Week 7, Day 5, February 16   * Introduction of liquidation of company |
| Week 7, Day 6, February 17   * Methods of liquidation |
| Week 8 **February 19 to February25**  Chapter : Liquidation of company |
| Assignments |
| Week 8, Day 1, February 19   * Winding up by the Tribunal |
| Week 8, Day 2, February 20   * Voluntary winding up |
| Week 8, Day 3, February 21   * Liquidator’s final statement of Account |
| Week 8, Day 4, February 22   * Order of payment |
| Week 8, Day 5, February 23   * Illustration 1to 7 |
| Week 8, Day 6, February 24   * Illustration 8 to15 |
| Week 9, **February26 to March4**  Chapter : Liquidation of company |
| Assignments |
| Week 9, Day 1, February 26   * Illustration 16 to 20 |
| Week 9, Day 2, February 27   * Practical questions |
| Week 9, Day 3, February 28 **Holiday** |
| Week 9, Day 4, March 1 **Holiday** |
| Week 9, Day 5, March 2 **Holiday** |
| Week 9, Day 6, March 3 **Holiday** |
| Week 10, **March 5 to March11**  Chapter : Liquidation of Company, Accounts of Banking Companies |
| Assignments   * Accounts of Holding Companies * Liquidation of company |
| Week 10, Day 1, March 5   * Revision of illustrations |
| Week 10, Day 2, March 6   * Revision of practical questions |
| Week 10, Day 3, March 7   * Test of liquidation of company |
| Week 10, Day 4, March 8   * Introduction of Accounts of Banking Companies |
| Week 10, Day 5, March 9   * Bank book-keeping or Bank’s working |
| Week 10, Day 6, March 10   * Final Accounts of Banking Companies |
| Week 11, **March 12 to March 18**  Chapter : Accounts of Banking Companies |
| Assignments |
| Week 11, Day 1, March 12   * Explanation of Schedules given in profit and loss account |
| Week 11, Day 2, March 13   * Rebate on Bill discounted |
| Week 11, Day 3, March 14   * Illustration 1 to 4 |
| Week 11, Day 4, March 15   * Illustration 5 to 8 |
| Week 11, Day 5, March 16   * Provisioning for Advances covered by Guarantee of ECGC/DICGC Guarantee |
| Week 11, Day 6, March 17   * Illustration 9 and explanation of schedules given in Balance Sheet |
| Week 12, **March 19 to March25**  Chapter : Accounts of Banking Companies |
| Assignments |
| Week 12, Day 1, March 19   * Illustration 10 to 14 |
| Week 12, Day 2, March 20   * Illustration 15 to 17 |
| Week 12, Day 3, March 21   * Practical questions |
| Week 12, Day 4, March 22   * Practical questions |
| Week 12, Day 5, March 23   * Revision of illustrations |
| Week 12, Day 6, March 24   * Revisions of practical questions |
| Week 13, **March26to April 1**  Chapter : Accounts of Insurance companies |
| Assignments |
| Week 13, Day 1, March 26   * Introduction |
| Week 13, Day 2, March 27   * Types of insurance and life insurance policies |
| Week 13, Day 3, March 28   * Regulation of Insurance business |
| Week 13, Day 4, March 29 **Holiday** |
| Week 13, Day 5, March 30   * Preparation of financial statements of Life insurance business |
| Week 13, Day 6, March 31   * Policyholders’ technical account |
| Week 14, **April 2 to April 8**  Chapter : Accounts of Insurance companies |
| Assignments |
| Week 14, Day 1, April 2   * Policyholders’ Non-technical account |
| Week 14, Day 2, April 3   * Explanation of schedules forming part of financial statement |
| Week 14, Day 3, April 4   * Illustration 1 to 3 |
| Week 14, Day 4, April 5   * Illustration 4 to 6 |
| Week 14, Day 5, April 6   * General insurance |
| Week 14, Day 6, April 7   * Preparation of financial statements of general insurance business |
| Week 15, **April 9 to April15**  Chapter : Accounts of Insurance companies |
| Assignments |
| Week15 , Day 1, April 9   * Illustration 7 to 10 |
| Week 15, Day 2, April 10   * Illustration 11 to 12 |
| Week 15, Day 3, April 11   * Adjustment Entries |
| Week 15, Day 4, April 12   * Illustrations 13 to 18 |
| Week 15, Day 5, April 13   * Practical questions |
| Week 15, Day 6, April 14 **Holiday** |
| Week 16, **April 16 to April22**  Chapter : Accounts of insurance companies and revision |
| Assignments |
| Week 16, Day 1, April 16   * Test of Accounts of Holding companies |
| Week 16, Day 2, April 17   * Revision of syllabus |
| Week 16, Day 3, April 18 **Holiday** |
| Week 16, Day 4, April 19   * Revision of syllabus |
| Week 16, Day 5, April 20   * Test of valuation of Goodwill |
| Week 16, Day 6, April 21   * Test of valuation of shares |
| Week17 **April 23 to April29**  Chapter : Revision of all chapters |
| Assignments |
| Week17 , Day 1, April 23   * Test of liquidation of company |
| Week 17, Day 2, April 24   * Test of accounts of holding of companies |
| Week 17, Day 3, April 25   * Revision of accounts of banking companies |
| Week 17, Day 4, April 26   * Revision of accounts of insurance companies |
| Week 17, Day 5, April 27   * Revision |
| Week 17, Day 6, April 28   * Revision |
| Week 18 **April 30 to May 6**  Chapter |
| Assignments |
| Week18 , Day 1, April 30 **Holiday** |