

LESSON PLAN FOR EVEN SEMESTER

SESSION 2017-18

NAME OF ASSISTANT PROFESSOR: JITENDER SINGH

CLASS/ SECTION: B.COM 4TH SEMESTER & SECTION: A & B

SUBJECT: CORPORATE ACCOUNTING-II (BC 401)

UNIT/PART I	TOPIC	
	THEORY	PRACTICAL
DAY1 DATE 1-1-18	<u>Chapter 1: Valuation of goodwill.</u> Meaning of Goodwill Characteristics of Goodwill	
DAY2 DATE 2-1-18	Factors affecting the value of Goodwill Need for valuation of Goodwill	
DAY3 DATE 3-1-18	Methods of valuation of Goodwill Practical Questions	
DAY4 DATE 4-1-18	Average profit method Practical Questions	
DAY5 DATE 5-1-18	Super profit method Practical Questions	
DAY6 DATE 6-1-18	Calculation of capital employed. Practical Questions	
DAY7 DATE 8-1-18	Capitalisation Method. Practical Questions	
DAY8 DATE 9-1-18	Purchase consideration method Practical Questions	
DAY9 DATE 10-1-18	Annuity method. Practical Questions	
DAY10 DATE 11-1-18	Capitalisation of Average profit method. Practical Questions	
DAY11 DATE 12-1-18	Capitalisation of Super profit method. Practical Questions	
DAY12 DATE 13-1-18	Why Average profit are used as the base. Practical Questions.	
DAY13 DATE 15-1-18	Precautions while calculating actual average profits.	
DAY 14 DATE 16-1-18	Practical Questions.	
DAY15 DATE 17-1-18	Meaning of Number of years Purchased	
DAY16 DATE 18-1-18	Average profit method Additional Questions	
DAY17 DATE 19-1-18	Super profit method Additional Questions	
DAY18	Capitalisation Method.	

DATE 20-1-18	Additional Questions	
DAY19 DATE 22-1-18	HOLIDAY	
DAY20 DATE 23-1-18	SPORTS DAY	
DAY21 DATE 24-1-18	HOLIDAY	
DAY22 DATE 25-1-18	Chapter 2: Valuation of Shares Need of Valuation of Shares Factors affecting the valuation of shares	
DAY23 DATE 26-1-18	HOLIDAY	
DAY 24 DATE 27-1-18	Methods of Valuation of Shares Net Asset Method	
UNIT/PART II	TOPIC	
	THEORY	PRACTICAL
DAY1 DATE 29-1-18	Net Asset Method Practical Questions	
DAY2 DATE 30-1-18	Dividend Yield Method Practical Questions	
DAY3 DATE 31-1-18	HOLIDAY	
DAY4 DATE 1-2-18	Yield Method Practical Questions	
DAY5 DATE 2-2-18	Earning Capacity Method Practical Questions	
DAY6 DATE 3-2-18	Capital Employed Practical Questions	
DAY7 DATE 5-2-18	Average Method Practical Questions	
DAY8 DATE 6-2-18	Net Asset Method Additional Questions	
DAY9 DATE 7-2-18	Dividend Yield Method Additional Questions	
DAY10 DATE 8-2-18	Earning Capacity Method Additional Questions	
DAY11 DATE 9-2-18	ASSIGNMENT 1 Capital Employed	
DAY12 DATE 10-2-18	HOLIDAY	
DAY13 DATE 12-2-18	Chapter 3: Liquidation of Companies. Meaning of Liquidation Methods of Liquidation	
DAY14 DATE 13-2-18	HOLIDAY	
DAY15	Liquidator's Final statement of account.	

DATE 14-2-18	Order of payment. Practical Questions.	
DAY16 DATE 15-2-18	Calculation of Liquidator's Commission. Practical Questions	
DAY17 DATE 16-2-18	Calculation of Liquidator's Commission. Practical Questions	
DAY18 DATE 17-2-18	Liquidator's remuneration on amounts distributed to equity shareholders. Practical Questions	
DAY19 DATE 19-2-18	Liquidator's remuneration on amounts distributed to equity shareholders. Practical Questions.	
DAY20 DATE 20-2-18	Distribution of surplus. Practical Questions.	
DAY21 DATE 21-2-18	Distribution of surplus. Practical Questions	
DAY22 DATE 22-2-18	Calls in arrears. Practical Questions.	
DAY23 DATE 23-2-18	Calls in arrears. Practical Questions.	
UNIT/PART III	TOPIC	
	THEORY	PRACTICAL
DAY1 DATE 24-2-18	Calls in advance and Calls in arrears. Practical Questions.	
DAY2 DATE 26-2-18	Calls in advance Practical Questions	
DAY3 DATE 27-2-18	Calls in advance Practical Questions	
DAY4 DATE 28-2-18	HOLIDAY	
DAY5 DATE 1-3-18	HOLIDAY	
DAY6 DATE 2-3-18	HOLIDAY	
DAY7 DATE 3-3-18	HOLIDAY	
DAY8 DATE 5-3-18	Calls on equity shares. Practical Questions.	
DAY9 DATE 6-3-18	Receiver for Debenture holders. Practical Questions.	
DAY10 DATE 7-3-18	Receiver for Debenture holders. Practical Questions	
DAY11 DATE 8-3-18	List of Contributories. Practical Questions.	
DAY12 DATE 9-3-18	Statement of Affairs. Practical Questions.	

DAY13 DATE 10-3-18	ASSIGNMENT 2 Statement of Affairs	
DAY 14 DATE 12-3-18	Liquidator's remuneration on amounts distributed to equity shareholders. Additional Questions	
DAY15 DATE 13-3-18	Calls in advance and Calls in arrears. Additional Questions	
DAY16 DATE 14-3-18	Receiver for Debenture holders. Additional Questions.	
DAY17 DATE 15-3-18	<u>Chapter 4: Accounts of Holding Companies.</u> Meaning of Holding Companies	
DAY18 DATE 16-3-18	Wholly owned and Partly owned subsidiaries	
DAY19 DATE 17-3-18	Consolidated Balance Sheet. Practical Questions.	
DAY20 DATE 19-3-18	Consolidated Balance Sheet. Practical Questions.	
DAY21 DATE 20-3-18	Cost of Control/ Capital Reserve. Practical Questions.	
DAY22 DATE 21-3-18	CONDITIONAL TEST	
DAY23 DATE 22-3-18	CONDITIONAL TEST	
DAY 24 DATE 23-3-18	HOLIDAY	
DAY 25 DATE 24-3-18	Cost of Control/ Capital Reserve. Practical Questions.	
UNIT/PART IV	TOPIC	
	THEORY	PRACTICAL
DAY1 DATE 26-3-18	Adjustment for Unrealised Profit. Advantages and Disadvantages of Holding Companies. Consolidated Financial Statements.	
DAY2 DATE 27-3-18	Consolidated Financial Statements. Additional Questions	
DAY3 DATE 28-3-18	<u>Chapter 5: Accounts of banking organizations.</u> Bank book-keeping. Practical Questions.	
DAY4 DATE 29-3-18	HOLIDAY	
DAY5 DATE 30-3-18	Final Accounts of Banking Companies. Practical Questions.	
DAY6 DATE 31-3-18	Rebate on Bills Discounted. Practical Questions.	
DAY7	Non-Performing Assets-NPA.	

DATE 2-4-18	Practical Questions	
DAY8 DATE 3-4-18	Standard Assets. Sub- Standard Assets. Doubtful Assets. Difference between balance sheet of a banking company and non- banking company.	
DAY9 DATE 4-4-18	Loss Assets. New revised format of balance sheet. Explanation of Schedules given in balance sheet.	
DAY10 DATE 5-4-18	Bills for Collection. Practical Questions.	
DAY11 DATE 6-4-18	<u>Chapter 6: Accounts of insurance companies.</u> Regulation of insurance business. Preparation of financial statement of life insurance business.	
DAY12 DATE 7-4-18	General Insurance. Practical Questions	
DAY13 DATE 9-4-18	Adjustment Entries. Practical Questions.	
DAY14 DATE 10-4-18	Determination of Profit of Life Insurance Business. Practical Questions.	
DAY15 DATE 11-4-18	Preparation of financial statement of General insurance business. Practical Questions.	
DAY16 DATE 12-4-18	Reserve for Unexpired Risks. Practical Questions.	
DAY17 DATE 13-4-18	Additional Reserve. Practical Questions.	
DAY18 DATE 14-4-18	HOLIDAY	
DAY19 DATE 16-4-18	Claims covered under reinsurance. Practical Questions.	
DAY20 DATE 17-4-18	Practice Exam.	
DAY21 DATE 18-4-18	HOLIDAY	
DAY22 DATE 19-4-18	Important Topics of full syllabus	
DAY23 DATE 20-4-18	Important Questions of full syllabus	

NAME OF ASSISTANT PROFESSOR: JITENDER SINGH
CLASS/ SECTION: B.COM 2ND SEMESTER & SECTION: A & B
SUBJECT: FINANCIAL ACCOUNTING-II (BC 201)

UNIT/PART I	TOPIC	
	THEORY	PRACTICAL
DAY1 DATE 1-1-18	<u>Chapter 1: Branch Accounts.</u> Types of Branches Dependent Branch	
DAY2 DATE 2-1-18	Debtor's System. Journal Entries and a Branch Account	
DAY3 DATE 3-1-18	Memorandum Branch Debtor Account Goods in Transit	
DAY4 DATE 4-1-18	Computation of Excess Price or Load Petty Expenses(Imprest System)	
DAY5 DATE 5-1-18	Branch Making Local Purchases. Purchase of Asset by Branch.	
DAY6 DATE 6-1-18	Purchase of Asset by Head Office. Practical Questions.	
DAY7 DATE 8-1-18	Final Accounts Method Specimen of Branch Trading and Profit & Loss Account	
DAY8 DATE 9-1-18	Memorandum Branch Stock Account Recording of Shortage of Stock	
DAY9 DATE 10-1-18	Stock and Debtor System Practical Questions	
DAY10 DATE 11-1-18	Specimen of Branch Trading and Profit & Loss Account. Practical Questions.	
DAY11 DATE 12-1-18	Recording of Shortage of Stock. Practical Questions	
DAY12 DATE 13-1-18	Memorandum Branch Stock Account Practical Questions	
DAY13 DATE 15-1-18	Wholesale Branch. Practical Questions	
DAY 14 DATE 16-1-18	Distinction between Wholesale and Retail Profit at Branch	
DAY15 DATE 17-1-18	Purchase of Asset by Branch. Practical Questions	
DAY16 DATE 18-1-18	Branch Making Local Purchases. Additional Questions	
DAY17 DATE 19-1-18	<u>Chapter 2: Hire purchase and installment purchase system.</u> Meaning of Hire purchase system. Legal Provisions of Hire purchase system.	

DAY18 DATE 20-1-18	Difference between Hire-Purchase System and Credit Sale.	
DAY19 DATE 22-1-18	HOLIDAY	
DAY20 DATE 23-1-18	SPORTS DAY	
DAY21 DATE 24-1-18	HOLIDAY	
DAY22 DATE 25-1-18	Accounting Records under Hire-Purchase System. Practical Questions.	
DAY23 DATE 26-1-18	HOLIDAY	
DAY 24 DATE 27-1-18	Necessary Accounts. When interest is included in instalments.	
UNIT/PART II	TOPIC	
	THEORY	PRACTICAL
DAY1 DATE 29-1-18	When interest is not included in instalments. Payment by Half-yearly Instalments. Calculation of Cash Price.	
DAY2 DATE 30-1-18	Calculation of interest when rate of interest is not given. After sale service.	
DAY3 DATE 31-1-18	HOLIDAY	
DAY4 DATE 1-2-18	Repossession of Goods due to Non-payment of instalments. Transfer of Asset to third party.	
DAY5 DATE 2-2-18	Sale of asset by hire-purchaser. Purchase through financial institution.	
DAY6 DATE 3-2-18	Asset Accrual Method. Practical Questions	
DAY7 DATE 5-2-18	Instalment Payment System. Practical Questions	
DAY8 DATE 6-2-18	Sale of asset by hire-purchaser. Practical Questions	
DAY9 DATE 7-2-18	Repossession of Goods due to Non-payment of instalments. Additional Questions	
DAY10 DATE 8-2-18	Transfer of Asset to third party. Additional Questions	
DAY11 DATE 9-2-18	ASSIGNMENT 1 Instalment Payment System	
DAY12 DATE 10-2-18	HOLIDAY	
DAY13	<u>Chapter 3: Partnership account.</u>	

DATE 12-2-18	Characteristics of Partnership Partnership Deed	
DAY14 DATE 13-2-18	HOLIDAY	
DAY15 DATE 14-2-18	Final Accounts. Adjustment after closing the accounts.	
DAY16 DATE 15-2-18	Fixed and Fluctuating capital. Practical Questions.	
DAY17 DATE 16-2-18	Goodwill Practical Questions	
DAY18 DATE 17-2-18	Joint life policy Practical Questions	
DAY19 DATE 19-2-18	Change in profit sharing ratio Practical Questions	
DAY20 DATE 20-2-18	Adjustment after closing the accounts. Practical Questions	
DAY21 DATE 21-2-18	Goodwill Additional Questions	
DAY22 DATE 22-2-18	Joint life policy Additional Questions	
DAY23 DATE 23-2-18	<u>Chapter 4: Admission of a Partner.</u> Calculation of new profit sharing ratio.	
UNIT/PART III	TOPIC	
	THEORY	PRACTICAL
DAY1 DATE 24-2-18	Calculation of Goodwill. Practical Questions.	
DAY2 DATE 26-2-18	Accounting treatment of goodwill on the Admission of a new partner	
DAY3 DATE 27-2-18	Accounting treatment of goodwill on the Admission of a new partner. Practical Questions.	
DAY4 DATE 28-2-18	HOLIDAY	
DAY5 DATE 1-3-18	HOLIDAY	
DAY6 DATE 2-3-18	HOLIDAY	
DAY7 DATE 3-3-18	HOLIDAY	
DAY8 DATE 5-3-18	Revaluation of Assets and Liabilities. Practical Questions.	
DAY9 DATE 6-3-18	Revaluation of Assets and Liabilities. Practical Questions.	
DAY10 DATE 7-3-18	Memorandum Revaluation Account. Practical Questions.	

DAY11 DATE 8-3-18	Accounting treatment of reserves and accumulated profits or losses.	
DAY12 DATE 9-3-18	Hidden Goodwill Practical Questions.	
DAY13 DATE 10-3-18	ASSIGNMENT 2 Hidden Goodwill	
DAY 14 DATE 12-3-18	New partner's capital not given. Practical Questions	
DAY15 DATE 13-3-18	Accounting treatment of reserves and accumulated profits or losses. Practical Questions.	
DAY16 DATE 14-3-18	Adjustment for certain items without raising or disturbing accounts.	
DAY17 DATE 15-3-18	When assets and liabilities are not to be shown at revised values.	
DAY18 DATE 16-3-18	Adjustment for certain items without raising or disturbing accounts. Practical Questions.	
DAY19 DATE 17-3-18	When assets and liabilities are not to be shown at revised values. Practical Questions	
DAY20 DATE 19-3-18	Accounting treatment of reserves and accumulated profits or losses. Additional Questions	
DAY21 DATE 20-3-18	Adjustment for certain items without raising or disturbing accounts. Additional Questions	
DAY22 DATE 21-3-18	CONDITIONAL TEST	
DAY23 DATE 22-3-18	CONDITIONAL TEST	
DAY 24 DATE 23-3-18	HOLIDAY	
DAY 25 DATE 24-3-18	<u>Chapter 5: Retirement or Death of a partner.</u> Calculation of new profit sharing ratio.	
UNIT/PART IV	TOPIC	
	THEORY	PRACTICAL
DAY1 DATE 26-3-18	Accounting treatment of goodwill. Practical Questions	
DAY2 DATE 27-3-18	Accounting treatment of reserves and accumulated profits or losses.	
DAY3 DATE 28-3-18	Adjustment of capitals according to the new profit sharing ratio.	
DAY4	HOLIDAY	

DATE 29-3-18		
DAY5 DATE 30-3-18	Retirement and Settlement of Loan. Practical Questions	
DAY6 DATE 31-3-18	Retirement and Admission. Practical Questions	
DAY7 DATE 2-4-18	Death of a partner. Practical Questions	
DAY8 DATE 3-4-18	Death of a partner. Practical Questions	
DAY9 DATE 4-4-18	Retirement and Settlement of Loan. Additional Questions	
DAY10 DATE 5-4-18	<u>Chapter 6: Dissolution of Partnership.</u> Settlement of accounts on dissolution.	
DAY11 DATE 6-4-18	Payment of firm debts and separate debts. Practical Questions.	
DAY12 DATE 7-4-18	Balance sheet on the date of dissolution not given. Practical Questions.	
DAY13 DATE 9-4-18	Balance sheet on the date of dissolution not given. Practical Questions	
DAY14 DATE 10-4-18	Settlement of accounts on dissolution. Practical Questions	
DAY15 DATE 11-4-18	Insolvency of a partner. Practical Questions	
DAY16 DATE 12-4-18	Rule of Garner vs Murray. Practical Questions.	
DAY17 DATE 13-4-18	When the capitals are fixed. When all partners become insolvent	
DAY18 DATE 14-4-18	HOLIDAY	
DAY19 DATE 16-4-18	When all partners become insolvent Additional Questions	
DAY20 DATE 17-4-18	Practice Exam.	
DAY21 DATE 18-4-18	HOLIDAY	
DAY22 DATE 19-4-18	Important Topics of full syllabus	
DAY23 DATE 20-4-18	Important Questions of full syllabus	

JITENDER SINGH
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