

# Saraswati Mahila Mahavidyalaya, Palwal

## Lesson Plan :

Name of the Assistant/Associate Professor: Dr. Aarti Khurana, Ms. Poonam Sharma

Class and Section: B.Com-II Semester-4

Name of subject: Corporate Account

Subject Lesson Plan : 18 weeks (from January 2018 to April 2018)

(Note: Prepare as per list of holidays declared by Haryana govt.)

WEEK 1

ASSIGNMENT:

WEEK 1, DAY 1, DATE : 01/01/2018 (MONDAY)

- Amalgamation of Co. :- Intro.
- Difference b/w Amalgamation, Absorption, Reconstruction

WEEK 1, DAY 2, DATE : 02/01/2018 (TUESDAY)

- Accounting treatment of transferee Co. (in Books of trans. Co.)

WEEK 1, DAY 3, DATE : 03/01/2018 (WEDNESDAY)

- Accounting treatment <sup>in the books</sup> of transferee Co.

WEEK 1, DAY 4, DATE : 04/01/2018 (THURSDAY)

- Accounting treatment in the Books of transferee Co.

WEEK 1, DAY 5, DATE : 05/01/2018 (FRIDAY)

Holiday on account of Guru Govind Singh's Birthday

WEEK 1, DAY 6, DATE : 06/01/2018 (SATURDAY)

• Accounting treatment in the Books of transferor Co.

WEEK 2

ASSIGNMENT:

WEEK 2, DAY 1, DATE : 08/01/2018 (MONDAY)

Accounting treatment in the Books of transferor Co.

WEEK 2, DAY 2, DATE : 09/01/2018 (TUESDAY)

Accounting Co. in the Books of transferor Co.

WEEK 2, DAY 3, DATE : 10/01/2018 (WEDNESDAY)

Inter Co. Stock & Numerical

WEEK 2, DAY 4, DATE : 11/01/2018 (THURSDAY)

Inter Co. Stock & Numerical

WEEK 2, DAY 5, DATE : 12/01/2018 (FRIDAY)

Inter Co. Stock & Numerical

WEEK 2, DAY 6, DATE : 13/01/2018 (SATURDAY)

Problem of Fraction of Shares

WEEK 3

ASSIGNMENT:

WEEK 3, DAY 1, DATE : 15/01/2018 (MONDAY)

Numerical :- Fraction of Share

WEEK 3, DAY 2, DATE : 16/01/2018 (TUESDAY)

Amalgamation :- Problems

WEEK 3, DAY 3, DATE : 17/01/2018 (WEDNESDAY)

Revision → Amalgamation  
Intro. of Internal Reconstruction (Intro.)

WEEK 3, DAY 4, DATE : 18/01/2018 (THURSDAY)

class - Test (1) Amalgamation & merger

WEEK 3, DAY 5, DATE : 19/01/2018 (FRIDAY)

(IR) Internal Reconstruction of Co.

WEEK 3, DAY 6, DATE : 20/01/2018 (SATURDAY)

Numerical of IR

WEEK 4

ASSIGNMENT:

Amalgamation

WEEK 4, DAY 1, DATE : 22/01/2018 (MONDAY)

Holiday on account of Basant Panchmi.

WEEK 4, DAY 2, DATE :23/01/2018(TUESDAY)

• Numerical of Internal Reconstruction of G.

WEEK 4, DAY 3, DATE :24/01/2018(WEDNESDAY)

**Holiday on account of Sir Chotu Ram Jayanti.**

WEEK 4, DAY 4, DATE :25/01/2018(THURSDAY)

• Problems of Internal Reconstruction

WEEK 4, DAY 5, DATE :26/01/2018(FRIDAY)

**Holiday on account of Republic Day.**

WEEK 4, DAY 6, DATE :27/01/2018(SATURDAY)

Revision of IR

WEEK 5

ASSIGNMENT: - II

WEEK 5, DAY 1, DATE :29/01/2018(MONDAY)

UNIT - II

Liquidation of Co. & its methods

WEEK 5, DAY 2, DATE :30/01/2018(TUESDAY)

order of payment & its explanation

WEEK 5, DAY 3, DATE :31/01/2018(WEDNESDAY)

**Holiday on account of Guru Ravi Dass Jayanti**

WEEK 5, DAY 4, DATE :01/02/2018(THURSDAY)

Liquidation financial statement of A/C

WEEK 5, DAY 5, DATE :02/02/2018(FRIDAY)

Numerical problems of :- Liquidators financial statement A/c

WEEK 5, DAY 6, DATE :03/02/2018(SATURDAY)

Numerical problems :- Liquidation

WEEK 6

ASSIGNMENT:

WEEK 6, DAY 1, DATE :05/02/2018(MONDAY)

calls in advance &  
calls in Arrear

WEEK 6, DAY 2, DATE :06/02/2018(TUESDAY)

Problems :- Calls in advance  
calls in Arrear

WEEK 6, DAY 3, DATE :07/02/2018(WEDNESDAY)

Receivers for Debentureholders

WEEK 6, DAY 4, DATE :08/02/2018(THURSDAY)

List of Contributors - Numerical

WEEK 6, DAY 5, DATE :09/02/2018(FRIDAY)

Performa of statement - of - affairs

WEEK 6 ,DAY 6 ,DATE :10/02/2018(SATURDAY)

Holiday on account of Maharshi Dayanand Saraswati Jayanti.

WEEK 7

ASSIGNMENT: III Liquidation of Co.

WEEK 7, DAY 1 ,DATE :12/02/2018(MONDAY)

Problems:- of statement of Affairs

WEEK 7 ,DAY 2 ,DATE :13/02/2018(TUESDAY)

Holiday on account of Maha Shivaratri.

WEEK 7, DAY 3 ,DATE :14/02/2018(WEDNESDAY)

Problems related to liquidation

WEEK 7 ,DAY 4 ,DATE :15/02/2018(THURSDAY)

Revision of liquidation

WEEK 7, DAY 5 ,DATE :16/02/2018(FRIDAY)

C-Test - III liquidation

WEEK 7 ,DAY 6 ,DATE :17/02/2018(SATURDAY)

# Financial Reporting for financial Institutions

WEEK 8

ASSIGNMENT:

WEEK 8, DAY 1, DATE : 19/02/2018 (MONDAY)

Numerical :-  
Financial Reporting

WEEK 8, DAY 2, DATE : 20/02/2018 (TUESDAY)

Annual Reporting :- Theory

WEEK 8, DAY 3, DATE : 21/02/2018 (WEDNESDAY)

Valuation of Investment  
Disposal of Investment

WEEK 8, DAY 4, DATE : 22/02/2018 (THURSDAY)

Numerical related to Reporting

WEEK 8, DAY 5, DATE : 23/02/2018 (FRIDAY)

Non-Banking Financial Institution.

WEEK 8, DAY 6, DATE : 24/02/2018 (SATURDAY)

Non-Performing Assets -  
Numerical treatment

WEEK 9

ASSIGNMENT: *Financial Reporting*  
WEEK 9, DAY 1, DATE :26/02/2018(MONDAY)

*Merchant Bankers*

WEEK 9, DAY 2, DATE :27/02/2018(TUESDAY)

*Problems of Financial Reporting*

WEEK 9, DAY 3, DATE :28/02/2018(WEDNESDAY)

**VACATION -II**

WEEK 9, DAY 4, DATE :01/03/2018(THURSDAY)

**VACATION -II**

WEEK 9, DAY 5, DATE :02/03/2018(FRIDAY)

**VACATION -II**

WEEK 9, DAY 6, DATE :03/03/2018(SATURDAY)

**VACATION -II**

WEEK 10

ASSIGNMENT: *IM*  
WEEK 10, DAY 1, DATE :05/03/2018(MONDAY)

*Stock Brokers*



WEEK 10, DAY 2, DATE :06/03/2018(TUESDAY)

Revision of Financial Reporting

WEEK 10, DAY 3, DATE :07/03/2018(WEDNESDAY)

UNIT-III

Accounts of Banking Co.

WEEK 10, DAY 4, DATE :08/03/2018(THURSDAY)

New Revised format of P&L A/c

WEEK 10, DAY 5, DATE :09/03/2018(FRIDAY)

Explanation of P&L A/c

WEEK 10, DAY 6, DATE :10/03/2018(SATURDAY)

Problems of P&L A/c

WEEK 11

ASSIGNMENT:

WEEK 11, DAY 1, DATE :12/03/2018(MONDAY)

NPA

WEEK 11, DAY 2, DATE :13/03/2018(TUESDAY)

Numerical of NPA

Provisions

WEEK 11, DAY 3, DATE :14/03/2018(WEDNESDAY)

New Revised formate of B/s

WEEK 11, DAY 4, DATE :15/03/2018(THURSDAY)

Explation of B/s

WEEK 11, DAY 5, DATE :16/03/2018(FRIDAY)

Bills for collection

WEEK 11, DAY 6, DATE :17/03/2018(SATURDAY)

Numerical of B.F.C.

WEEK 12

ASSIGNMENT: IV Banking Company

WEEK 12, DAY 1, DATE :19/03/2018(MONDAY)

Problems of Banking C.

WEEK 12, DAY 2, DATE :20/03/2018(TUESDAY)

Revision :- Accounting of Banking Company

WEEK 12, DAY 3, DATE :21/03/2018(WEDNESDAY)

Revision of Banking Co.

WEEK 12, DAY 4, DATE :22/03/2018(THURSDAY)

C. Test - TV Accounts of Banking Co.

WEEK 12, DAY 5, DATE :23/03/2018(FRIDAY)

Holiday on account of Shahidi diwas.

WEEK 12, DAY 6, DATE :24/03/2018(SATURDAY)

Holding Co. -

WEEK 13

ASSIGNMENT:

WEEK 13, DAY 1, DATE :26/03/2018(MONDAY)

Formate of Consolidate B/Ls

WEEK 13, DAY 2, DATE :27/03/2018(TUESDAY)

Numerical of Consolidate Balance sheet

WEEK 13, DAY 3, DATE :28/03/2018(WEDNESDAY)

Cost of Control / Capital Reserve  
Cost of Capital

WEEK 13, DAY 4, DATE : 29/03/2018 (THURSDAY)

Holiday on account of Mahavir Jayanti.

WEEK 13, DAY 5, DATE : 30/03/2018 (FRIDAY)

Preparation of Consolidate B/S

WEEK 13, DAY 6, DATE : 31/03/2018 (SATURDAY)

Numerical problem of Consolidate B/S

WEEK 14

ASSIGNMENT:

Holdings Company

WEEK 14, DAY 1, DATE : 02/04/2018 (MONDAY)

Pre & post acquisition profits

WEEK 14, DAY 2, DATE : 03/04/2018 (TUESDAY)

Numerical Problems of acquisition

WEEK 14, DAY 3, DATE : 04/04/2018 (WEDNESDAY)

unrealised profits  
- Adjustment

WEEK 14, DAY 4, DATE :05/04/2018(THURSDAY)

Numerical of unrealised profit

WEEK 14, DAY 5, DATE :06/04/2018(FRIDAY)

Mutual Owings

WEEK 14, DAY 6, DATE :07/04/2018(SATURDAY)

Numerical - Mutual Owings

WEEK 15

ASSIGNMENT:

WEEK 15, DAY 1, DATE :09/04/2018(MONDAY)

Debentures in Subsidiary Co.

WEEK 15, DAY 2, DATE :10/04/2018(TUESDAY)

Numerical - Subsidiary Co.

WEEK 15, DAY 3, DATE :11/04/2018(WEDNESDAY)

Preference shares in subsidiary G.

WEEK 15, DAY 4, DATE :12/04/2018(THURSDAY)

Interim dividend in subsidiary G. & numerical

WEEK 15, DAY 5, DATE :13/04/2018(FRIDAY)

Revaluation of Assets & numerical

WEEK 15, DAY 6, DATE :14/04/2018(SATURDAY)

Holiday on account of Vaisakhi & Dr B.R. Ambedkar's Jayanti.

WEEK 16

ASSIGNMENT:

WEEK 16, DAY 1, DATE :16/04/2018(MONDAY)

Issue of Bonus shares

WEEK 16, DAY 2, DATE :17/04/2018(TUESDAY)

Problems Related to Holding G.

WEEK 16, DAY 3, DATE :18/04/2018(WEDNESDAY)

Holiday on account of Maharshi Pasuram Jayanti

WEEK 16, DAY 4, DATE :19/04/2018 (THURSDAY)

Revision of UNIT-IV

WEEK 16, DAY 5, DATE :20/04/2018 (FRIDAY)

Continue Revision

WEEK 16, DAY 6, DATE :21/04/2018 (SATURDAY)

Class Test of unit-IV

WEEK 17

ASSIGNMENT:

WEEK 17, DAY 1, DATE :23/04/2018 (MONDAY)

Revision of UNIT-I

WEEK 17, DAY 2, DATE :24/04/2018 (TUESDAY)

Revision of UNIT-I

WEEK 17, DAY 3, DATE :25/04/2018 (WEDNESDAY)

Revision of UNIT-I

WEEK 17, DAY 4, DATE :26/04/2018(THURSDAY)

Revision of UNIT - II

WEEK 17, DAY 5, DATE :27/04/2018(FRIDAY)

Revision of UNIT - II

WEEK 17, DAY 6, DATE :28/04/2018(SATURDAY)

Revision of UNIT - II

WEEK 18

ASSIGNMENT:

WEEK 18, DAY 1, DATE :30/04/2018(MONDAY)