

# SARASWATI MAHILA MAHAVIDHYALAYA, PALWAL

## LESSON-PLAN

Class: BBA 1<sup>st</sup> YEAR

Semester: 2<sup>nd</sup>

Subject: CA

Session: 2021-22

Lecture Number	Topic
1-20	UNIT 1
	Accounting for share capital transaction
	Alternation of share capital
	Buy-back of shares
	Acquisition of business
	Profit prior to incorporation
1-15	UNIT 2
	Debentures; issue of debentures
	Methods of redemption of debentures
	Underwriting of shares and debentures
1-20	UNIT 3
	Statutory provision regarding preparation of company's final accounts,
	Preparation of profit and loss account of company as per the requirement of Schedule VI of the companies act
	Balance sheet of company as per the requirement of Schedule VI of the companies act
	State the basic features of accounting standards 4, 5, 15, 17 18 and 29;
	Company liquidation accounts.

<b>Lecture Number</b>	<b>Topic</b>
<b>1-15</b>	<b>UNIT 4</b>
	Valuation of Goodwill
	Valuation of shares
	Banking company accounts
	Insurance company accounts

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