

## LESSON PLAN

Name- Heena

Designation- Assistant professor

Subject- Commerce

Lesson plan- 18 weeks ( 16 July- 17 Nov. 2018)

Week	Date	B.com Ist Semester  Financial Accounting	B.com IIIrd Semester  Corporate Accounting	B.com IIIrd Semester  Business Statistics	B.com Vth Semester  Company Law
1	16- 21 July, 2018	Financial accounting: meaning, need, objectives & scope; book-keeping and accounting.	Accounting for share capital: issue of shares	Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics.	Company members; introduction
2	23- 28 July, 2018	branches of accounting; accounting principles, concepts and conventions	forfeiture and reissue of forfeited shares	Collection of data: primary and secondary data, methods of collection of data.	transfer and transmission of shares and debentures
3	30 July- 4 August 2018	accounting cycle and accounting equation; journal; rules of journalizing	forfeiture and reissue of forfeited shares	Measure of central tendency: mean	depository system;
4	6 -11 August 2018	ledger & trial balance,	Book building: concept & process; issue of right and bonus shares; buy back of shares	Median, quartiles, Deciles, percentile	Meetings: statutory meeting, annual general meeting, extra ordinary general meeting;
5	13 – 18 August 2018	ledger & trial balance,	redemption of preference shares	mode	quorum, voting rights and voting, resolutions and minutes of meetings.

<b>6</b>	<b>20-25 August, 2018</b>	Capital and Revenue: Concept and classification of income; expenditure; receipts & Assignment 1	redemption of preference shares & Assignment 1	harmonic mean and geometric mean & Assignment 1	Dividend & Assignment 1
<b>7</b>	<b>27 August-1 September 2018</b>	Rectification of Errors: suspense account; effect on profit.	Issue of debentures.	Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation	Accounts and audit;
<b>8</b>	<b>3- 8 Sept 2018</b>	GST	Issue of debentures.	standard deviation, coefficient of variation, Lorenz curve	borrowing powers and debenture
<b>9</b>	<b>10- 15 Sept 2018</b>	Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.	redemption of debentures.	Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted	Amalgamation: meaning, acquisition of shares of dissenting shareholders, Amalgamation in national interest;
<b>10</b>	<b>17-22 Sept, 2018</b>	Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.  &  Assignment 2	redemption of debentures.  &  Assignment 2	weighted index number, problems in the preparation of index numbers  &  Assignment 2	Winding up: meaning, modes of winding up, consequences of winding up  &  Assignment 2
<b>11</b>	<b>24- 29 Sept 2018</b>	Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.	Final accounts of companies (excluding computation of managerial remuneration).	Tests of adequacy; Chain-base index numbers; Base shifting	Winding up: meaning, modes of winding up, consequences of winding up

<b>12</b>	<b>1-6 Oct 2018</b>	Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.	Final accounts of companies (excluding computation of managerial remuneration).	Splicing and deflating, Consumer price index & Sessional	company management and administration; directors – legal position, qualification, appointment, removal.
<b>13</b>	<b>8- 13 Oct 2018</b>	Accounts of Non-profit Organization	Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction	Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method	powers and duties of directors; managerial remuneration & Sessional
<b>14</b>	<b>15-20 Oct 2018</b>	Accounts of Non-profit Organization & Sessional	Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction & Sessional	Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method	managing director, whole time director, manager
<b>15</b>	<b>22- 27 Oct 2018</b>	Consignment Accounts: accounting records; Normal and abnormal	Amalgamation of companies: concept and accounting treatment as per accounting standard 14	method of Least Squares (including linear second degree, parabolic, and	secretary

		Loss: Valuation of unsold stock.	(excluding intercompany holdings).	exponential trend);	
<b>16</b>	<b>29 Oct- 3 Nov. 2018</b>	Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock.	Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).	Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative method	secretary
<b>17</b>	<b>5-10 Nov. 2018</b>	<b>Revision and Queries Session</b>	<b>Revision and Queries Session</b>	<b>Revision and Queries Session</b>	<b>Revision and Queries Session</b>
<b>18</b>	<b>12- 17 Nov. 2018</b>	<b>Revision and Queries Session</b>	<b>Revision and Queries Session</b>	<b>Revision and Queries Session</b>	<b>Revision and Queries Session</b>