

Name of Institute: Singh Ram Memorial College, Sultanpur

Name of Asst./Associate Professor: Rahul

Class and Section: B.Com (II) (10 Semester)

Subject: Corporate Accounting

Week	Date	Topics
1st Week	1-Jan-18	Valuation of Goodwill; Introduction, meaning, features
	2-Jan-18	Methods of valuation of goodwill, Average profit method
	3-Jan-18	Super profit method
	4-Jan-18	Capitalisation of normal profit method
	5-Jan-18	Capitalisation of super profit method
	6-Jan-18	Purchase consideration method
	7-Jan-18	Sunday
2nd Week	8-Jan-18	Annuity method
	9-Jan-18	Miscellaneous illustrations
	10-Jan-18	Problem Discussion
	11-Jan-18	Valuation of shares: Introduction, meaning, needs and factors affecting valuation of shares
	12-Jan-18	Methods of valuation of share: Net assets method
	13-Jan-18	Net assets method, when different classes of equity shares are given in the balance sheet
	14-Jan-18	Sunday
3rd Week	15-Jan-18	Net assets method, when different conditions of preference shares are given
	16-Jan-18	Divided yield method
	17-Jan-18	Earning Capacity Method
	18-Jan-18	Average method or mean method of fair value
	19-Jan-18	Miscellaneous illustrations
	20-Jan-18	Problem Discussion
	21-Jan-18	Sunday
4th Week	22-Jan-18	Vasant Panchami
	23-Jan-18	Accounts of Holding Companies: Introduction, advantages and disadvantages of holding companies
	24-Jan-18	Sir Chhotu Ram Jayanti
	25-Jan-18	Consolidated financial statements: Advantages and disadvantages
	26-Jan-18	Republic Day
	27-Jan-18	Consolidated balance sheet in case of wholly owned subsidiary
	28-Jan-18	Sunday
5th week	29-Jan-18	Calculation of cost of control capital to be borne
	30-Jan-18	Preparation of consolidated balance sheet in case of partly owned subsidiary
	31-Jan-18	Guru Ravidas Birthday

Lesson Plan for the Semester W.E.F. Jan 2018 to Apr 2018

Name of Institute: Singh Ram Memorial College, Sultanpur

Lesson Plan for the Semester W.E.F. Jan 2018 to Apr 2018
 Name of Institute: Singh Ram Memorial College, Sultanpur
 Name of Asst./Associate Professor: Rahul
 Class and Section: B.Com II (II Semester)
 Subject: Corporate Accounting

Week	Date	Topics
1st Week	1-Feb-18	Calculation of minority interest
	2-Feb-18	Pre-acquisition and post-acquisition profits/reserves
	3-Feb-18	Pre-acquisition and post-acquisition profits/reserves
	4-Feb-18	Sunday
2nd Week	5-Feb-18	Share of subsidiary acquired during the course of the year
	6-Feb-18	Adjusting for unrealised profits included in Inventory
	7-Feb-18	Elimination of mutual or inter-company owing
	8-Feb-18	Revision
	9-Feb-18	Revision
	10-Feb-18	Maharashi Dayanand Saraswati Jayanti
3rd Week	11-Feb-18	Sunday
	12-Feb-18	Dividend received from subsidiary company out of pre-acquisition and post-acquisition profits
	13-Feb-18	Maha Shivratri
	14-Feb-18	Dividend received from subsidiary company out of pre-acquisition and post-acquisition profits
	15-Feb-18	Dividend received from subsidiary company out of pre-acquisition and post-acquisition profits
	16-Feb-18	Interim dividend received from the subsidiary company
	17-Feb-18	Treatment of proposed dividend
	18-Feb-18	Sunday
4th Week	19-Feb-18	Realisation of assets
	20-Feb-18	Issue of bonus shares by the subsidiary company from pre-acquisition profits
	21-Feb-18	Problem Discussion
	22-Feb-18	Assignment - I
	23-Feb-18	Quiz competition
	24-Feb-18	Liquidation of company! End to the tracks of liquidation
5th Week	25-Feb-18	Sunday
	26-Feb-18	Order of Payment
	27-Feb-18	Liquidator's Final Statement of account
28-Feb-18	Holi Holidays	

Lesson Plan for the Semester W.E.F. Jan 2018 to Apr 2018

Singh Ram Memorial College, Sultanpur

Name of Asst./Associate Professor: Rehul
 Class and Section: B. Com (II) (IV semester)
 Subject: Corporate Accounting

Week	Date	Topics
1st Week	1-Mar-18	Holi Holidays
	2-Mar-18	Holi Holidays
	3-Mar-18	Holi Holidays
	4-Mar-18	Sunday
2nd Week	5-Mar-18	Sessional Test
	6-Mar-18	Sessional Test
	7-Mar-18	Sessional Test
	8-Mar-18	Sessional Test
	9-Mar-18	Liquidator's remuneration on accounts distributed to equity share holders
	10-Mar-18	Treatment of distribution of surplus and call in arrears
	11-Mar-18	Sunday
3rd Week	12-Mar-18	Removal of disparity among different types of equity shareholders
	13-Mar-18	Call on equity shares
	14-Mar-18	Treatment when different categories of equity shares have different nominal values
	15-Mar-18	Receiver for debenture holders
	16-Mar-18	List of contributors, statement of affairs
	17-Mar-18	Treatment of deficiency or surplus a/c
	18-Mar-18	Sunday
4th Week	19-Mar-18	Problem Discussion
	20-Mar-18	Accounts of Banking Companies: Introduction slip system, teller system stock invest
	21-Mar-18	Format of final accounts of banking companies
	22-Mar-18	Explanation of schedules given in Part L account
	23-Mar-18	Shaheed Diwas of Bhagat Singh, Rajguru, Sukhdev
	24-Mar-18	Rebate on bills discounted.
	25-Mar-18	Sunday/ Ram Nawmi
5th Week	26-Mar-18	Bad debts and provision for doubtful debts
	27-Mar-18	Non-performing assets
	28-Mar-18	
	29-Mar-18	Mahavir Jayanti
	30-Mar-18	
	31-Mar-18	

Lesson Plan for the Semester W.E.F. Jan 2018 to Apr 2018

Name of Institute: Singh Ram Memorial College, Sultanpur

Name of Asst./Associate Professor :

Singh Ram Memorial College, Sultapur

Rahul

Class and Section:

Subject:

B. Com II (IV Semester)
Corporate Accounting

Week	Date	Topics
1st Week	1-Apr-18	Sunday
	2-Apr-18	Problem Discussion
	3-Apr-18	Assignment II
	4-Apr-18	Group Discussion
	5-Apr-18	Accounts of Insurance Companies: Introduction
	6-Apr-18	Type of Insurance: Life Insurance
	7-Apr-18	Preparation of Financial statements of life insurance business
	8-Apr-18	Sunday
2nd Week	9-Apr-18	Revenue account, Profit and Loss account [FORMA-PL]
	10-Apr-18	Balance sheet [FORMA-BS]
	11-Apr-18	Schedules forming part of Financial statements
	12-Apr-18	Schedules forming part of Financial statements
	13-Apr-18	Schedules forming part of Financial statements
	14-Apr-18	Dr. Ambedkar Jayanti/ Vaishakhi
	15-Apr-18	Sunday
	16-Apr-18	Explanation of various items
3rd Week	17-Apr-18	Explanation of various items
	18-Apr-18	Parshuram Jayanti
	19-Apr-18	Illustrations regarding life insurance
	20-Apr-18	Preparation of Financial statements of general insurance business
	21-Apr-18	Schedules forming part of Financial statements
	22-Apr-18	Sunday
	23-Apr-18	Illustrations regarding general insurance
	24-Apr-18	Problem Discussion
4th Week	25-Apr-18	Assignment I and II Discussion
	26-Apr-18	Revision
	27-Apr-18	Revision
	28-Apr-18	Revision
	29-Apr-18	Sunday
	30-Apr-18	