

**DAV CENTENARY COLLEGE FARIDABAD**

Summary of Lesson Plans of College Faculty

Name of Asst/Associate Professor : Ms. MEENAKSHI AHUJA

Class &amp; Section: 2nd year (3rd sem) Section -A,B ,C

Subject: Corporate Accounting

Academic Session 2023-2024 Odd Sem

	Date	Topics to be covered
Week 1	21/07/2023	Introduction -Issue of share at par,premium & discount
	22/07/2023	Company -features & types
	23/07/2023	<b>Sunday</b>
	24/07/2023	Types of preference shares ,difference between preference & equity
	25/07/2023	Share capital & its kind,Capital reserve & reserve capital
	26/07/2023	Private placement of share ,sweat equity share ,ESOP ,Preliminary expenses
	27/07/2023	Book building ,steps ,advantage & disadvantage
	28/07/2023	Practical of an issue of share at par & premium (SEC 52)
	29/07/2023	Issue of share at discount (sec 53), consideration other than cash
WEEK 2	30/07/2023	<b>Sunday</b>
	31/07/2023	Over subscription of shares (pro-rata basis )
	1/8/2023	Practical of over subscription
	2/8/2023	Forfeiture of shares & re issue of share & entries
	3/8/2023	Practical of forfeiture of share
	4/8/2023	Practical of forfeiture of share
	5/8/2023	Forfeiture of share when premium received or not received
WEEK 3	6/8/2023	<b>Sunday</b>
	7/8/2023	Forfeiture of share -Practical
	8/8/2023	Buy back of shares (sec 68) ,conditions ,sources SEBI guidelines
	9/8/2023	Practical-buy back of shares
	10/8/2023	Issue of right share (sec 62)
	11/8/2023	Revision of chapter-1
	12/8/2023	Revision of chapter-1
WEEK 4	13/8/2023	<b>Sunday</b>
	14/8/2023	Introduction of Debenture (sec 2(30),types of debenture
	15/8/2023	<b>Independence day</b>
	16/8/2023	Difference between share & debenture & entries of issue of debenture at par
	17/8/2023	Issue of debenture at premium & consideration other than cash
	18/8/2023	Issue of debenture as collateral security
	19/8/2023	Interest on debenture & redemption of debenture
WEEK 5	20/8/2023	<b>Sunday</b>
	21/08/2023	Practice of 6 cases of redemption of debenture
	22/08/2023	Writing of discount/loss on issue of debenture-practical
	23/08/2023	Revision
	24/08/2023	Redemption of preference share-Introduction sec(55)
	25/08/2023	Accounting entries on redemption of preference shares

	26/08/2023	Redemption of preference share-At par,premium
	27/08/2023	<b>Sunday</b>
	28/08/2023	Redemption when calls in arrears
	29/08/2023	Redemption of partly paid preference shares
WEEK 6	30/08/2023	<b>Rakhi</b>
	31/08/2023	Use of equation for determining the amount of new issue
	1/9/2023	Use of equation for determining the amount of new issue -PRACTICAL
	2/9/2023	Bonus share/Capitalisation of profits ,guideline,advanatge & disadvanatge
	3/9/2023	<b>Sunday</b>
	4/9/2023	ifference between right share & bonus share ,practical of issue of bonus share
WEEK 7	5/9/2023	Practical -issue of bonus share
	6/9/2023	<b>Jananashthmi</b>
	7/9/2023	ntroduction -profit or loss prior to incorporation & subsequent to incorporation
	8/9/2023	Calcualtion of gross profit,time ratio ,sales ratio,post incorporation expenses
	9/9/2023	Practical --profit or loss prior to incorporation & subsequent to incorporation
	10/9/2023	<b>Sunday</b>
	11/9/2023	Practical --profit or loss prior to incorporation & subsequent to incorporation
WEEK 8	12/9/2023	Introduction -Financial statements Sec (2(40)),CSR sec(135)
	13/9/2023	Schedule III for balance sheet & profit & loss-practical
	14/9/2023	Schedule III for balance sheet & profit & loss-practical
	15/9/2023	Divisible profit ,corporate dividend tax ,surplus ,types of dividend
	16/9/2023	Practical of Divisible profit
	17/9/2023	<b>Sunday</b>
	18/9/2023	roduction-Valuation of goodwill,features ,factors affecting the valuation of good
WEEK 9	19/9/2023	Classification of goodwill,need for valuation of goodwill
	20/9/2023	Practical of average profit method
	21/9/2023	Practical of super profit method
	22/9/2023	Practical of super profit method
	23/9/2023	<b>Saheedi Diwas (Haryana Heros Martyrdom Day)</b>
	24/9/2023	<b>Sunday</b>
	25/9/2023	Practical of capitalisation method
WEEK 10	26/9/2023	<b>Purchase Consideration Method &amp; Annuity Method</b>
	27/9/2023	Revision of last year papers
	28/9/2023	Introduction-Valuation of shares,need ,factors affecting valuation of shares
	29/9/2023	Methods of valuation of shares
	30/09/2023	Net Assets Method & dividend Yield method
	1/10/2023	<b>Sunday</b>
	2/10/2023	<b>Gandhi Jayanti</b>
WEEK 11	3/10/2023	Practical on earning capacity method
	4/10/2023	Practical on average method ,estimated future earning
	5/10/2023	<b>Revision</b>
	06.10.2023	roduction-Redemption of debenture ,sources of finance for redmeptin of debent
	07.10.2023	SEBI Guidelines for redemption of debenture ,difference between CRR & DRR
	08.10.2023	<b>Sunday</b>
	09.10.2023	Methods of redemption of debenture-explain
WEEK 12	10.10.2023	Practical on lump sum payment at the end of fixed period
	11.10.2023	Practical on redemption of debentures in installement

WEEK 13	12.10.2023	Practical on redemption of debentures in instalment
	13.10.2023	Sinking fund /Debenture redemption fund-practical
	14.10.2023	Revision
	15.10.2023	<b>Sunday</b>
	16.10.2023	Practical of Conversion method
	17.10.2023	Practical on purchase of own debenture from the open market
	18.10.2023	Practical on purchase of own debenture from the open market
	19.10.2023	Revision of Unit -1
	20.10.2023	Revision of Unit -1
	21.10.2023	Revision of Unit -1
WEEK 14	22.10.2023	<b>Sunday</b>
	23.10.2023	Revision of Unit -1
	24.10.2023	<b>Dussehra</b>
	25.10.2023	Revision of Unit -2
	26.10.2023	Revision of Unit -2
	27.10.2023	Revision of Unit -2
	28.10.2023	Revision of Unit -2
	29.10.2023	<b>Sunday</b>
WEEK 15	30.10.2023	Previous year paper
	31.10.2023	Previous year paper
	01.11.2023	<b>Haryana Day</b>
	02.11.2023	Revision of Unit -3
	03.11.2023	Revision of Unit -3
	04.11.2023	Revision of Unit -3
	05.11.2023	<b>Sunday</b>
WEEK 16	06.11.2023	Revision of Unit -4
	07.11.2023	Revision of Unit -4
	08.11.2023	Revision of Unit -4
	09.11.2023	Revision of Unit -4
	10.11.2023	<b>Diwali Break</b>
	11.11.2023	<b>Diwali Break</b>
	12.11.2023	<b>Diwali Break</b>
WEEK 17	13.11.2023	<b>Diwali Break</b>
	14.11.2023	<b>Diwali Break</b>
	15.11.2023	<b>Diwali Break</b>
	16.11.2023	<b>Diwali Break</b>
	17.11.2023	Previous year paper
	18.11.2023	Previous year paper
	19.11.2023	<b>Sunday</b>
WEEK 18	20.11.2023	Previous year paper
	21.11.2023	Previous year paper
	22.11.2023	Previous year paper
	23.11.2023	Previous year paper
	24.11.2023	Previous year paper
	25.11.2023	<b>Examinations</b>



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