

Lesson Plan

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Class :.....B.Com 2nd year 4th Sem.....

Subject: Corporate Accounting Session 2021-2022.....

Week	Topics
Unit-1	(Amalgamation of Companies and Internal Reconstruction)
Week 1	Meaning and objectives of amalgamation and absorption Types of reconstruction Difference between amalgamation, absorption and reconstruction Amalgamation in the nature of merger Amalgamation in the nature of purchase Important terms related amalgamation
Week 2	Different methods of purchase consideration Accounting treatment of lump sum method Accounting treatment of net payment method Accounting treatment of net assets method Accounting treatment of intrinsic worth method Taking various numerical problem related to amalgamation
Week 3	Problems of fraction of shares Meaning and objectives of internal reconstruction Difference between internal and external reconstruction Methods of internal reconstruction Accounting treatment of alteration in the share capital
Week 4	Accounting treatment of reduction in the share capital Numerical problems related to internal reconstruction Practical numerical problems of internal reconstruction

Unit-2	Liquidation of a Company Financial Reporting for Financial Institutions
Week 5	Meaning of liquidation and methods of liquidation Liquidators final statement of account Calculation of commission on the amount paid to unsecured creditors
Week 6	Explain preferential creditors and unsecured creditors Payment of preference shareholders and equity shareholder Numerical problems related liquidators final statement of account Numerical problems related to liquidators remuneration on amount distributed to equity shareholder Distribution of surplus
Week 7	Removing of disparity among different types of equity shareholder Receiver for debenture holder and list of contribution Performa of statement of affairs and deficiency or surplus account Meaning and objectives of financial reporting Mutual funds and types of schemes of mutual funds
Week 8	Accounting policies of mutual funds Accounting treatment of mutual funds Introduction of non- banking finance company and types of NBFC regulated by RBI NBFC prudential norms Non- performing assets Define merchant bankers and capital adequacy requirement Maintenance of books of account, records etc. Practical problems related to various topics

Unit-3	Final Accounts of Banking Companies
Week 9	Bank book keeping Introduction and advantage of slip system Disadvantage of slip system and teller system Stock invest and final accounts of banking companies Explanation of schedules 13 Explanation of schedules 14
Week 10	Explanation of schedules 15 Explanation of schedules 16 General guidelines for solving the practical problems Numerical problems related to rebate on bills discounted and profit and loss schedules Non- performing assets and provisioning or prudential norms Provisioning for advantage covered by guarantee of ECGC/DICGC guarantee
Week 11	Explanation of schedule-1 and 2 given in balance sheet Explanation of schedule-3 and 4 given in balance sheet Explanation of schedule-5 and 6 given in balance sheet Explanation of schedule-7 and 8 given in balance sheet Explanation of schedule-9 given in balance sheet
Week 12	Explanation of schedule-10 and 11 given in balance sheet Explanation of schedule-12 given in balance sheet Bills for collection Various numerical problems related banking companies Assignment on banking companies

Unit-4	Account of Holding Companies
Week 13	Legal definitions and requirement of accounts of holding companies Advantage and disadvantage of holding companies Advantage and disadvantage of Consolidated financial statements Consolidated balance sheet in case of wholly owned subsidiary Cost of control/capital reserve Numerical problems related to cost of control and wholly owned
Week 14	Consolidated balance sheet in case of partly owned subsidiary Pre-acquisition & post acquisition profits /reserves Shares of subsidiary acquired during the course of the year Adjustment of unrealized profits included in inventory Elimination of mutual or inter company wings
Week 15	Debentures in subsidiary company Preference shares in the subsidiary company Dividend received from subsidiary company out of pre- acquisition and post-acquisition profits Interim dividend received from the subsidiary company Revaluation of assets
Week 16	Numerical problems related to various topics Revision Class test Assignments Presentations