

Name - Dr. Ashi Rani

Lesson plan

Subject - Corporate Accounting

Class - B.Com IInd Year

Paper Code -> 25COM1403DSOI

July & August -> Accounting for Share Capital and
Debentures - Issue of equity shares, allotment
and forfeiture, Issue of Debentures and redemption.

September -> Underwriting of shares and Debentures
Valuation of shares, methods, Treatment of profit and
losses prior and subsequent to incorporation. Test

October - Company final A/c - Provisions of the
Companies Act 2013 - Preparation of final A/c -
Adjustment relating to Preparation of Final Account
Profit and Loss A/c and Balance sheet. Assignment

November -> Accounting for Holding and subsidiary
Companies - Consolidated financial statements.
Test And Assignment.

Seen



Ashi

Name Dr. Ashir Ravi

Lesson Plan

Subject → Fundamentals of Accounting

Class - B. A IInd Year (3rd Sem)

Paper Code - 24COM402M101

July And August Accounting - Meaning objectives, scope, Limitations and Users of Accounting information. Basic Accounting terms, Accounting Principles.

September → Double Entry System, Recording of Transactions in Journal, Ledger. Assignment

October :- Sub Division of Journal - Cash Book, Serial Column Cash Book and Cash Book with Bank column, Petty Cash book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book. Journal Proper. Test

November Trial Balance, Financial Statements, Trading Alc, Profit and Loss Alc and Balance Sheet of Sole Proprietary Business with Adjustments. Test and Assignments.

Seen

Ashir Ravi

ASH

- Dr. Ashwini Rani

Lesson Plan

Subject → Cost Accounting

Class → B.Com III Year V sem

Code → 5.01

July, August

(2025) — Cost Accounting — Meaning, feature, scope, Techniques, Methods, objectives, Importance and Limitations, Cost main elements and Types.

Material Control: — Meaning and objectives of material control material purchase procedure, Types and Techniques of material control.

September 2025 Labour Cost Control — Importance, methods of Time keeping, Treatment and control of Labour Turnover Idle time, Overtime, Methods of Wage payment, Individual Wage plans, and group plans. One written Test

October 2025 Overhead — Meaning and Types, Collection, classification Allocation, Apportionment and Absorption of overheads — Main methods. Assignment

November 2025 Unit and Output Costing — Meaning & objectives, Cost sheet — meaning, Purpose, types, Preparation of Cost sheet, Production A/c, Types. Reconciliation of Cost and financial accounts. Test and Assignment.

Seen

Ashwini Rani

ASH

Lesson Plan

Dr. Arshi Rani

Subject → Business Organisation And Management

Class → B.A. Ist year (Minor)

Paper code → 24 COM 401M/01

July And August → Introduction - Concepts, Business Trade, Industry and Commerce, Features, Classification and Function of Business. Forms of Business Organisation - Sole proprietorship Partnership firm, Joint stock Company, One person Company, Cooperative society, Limited Liability Partnership, Multinational Corporation.

September - Choice of Form of Business Organisation, Business Combination, Need and objectives, Mergers, Takeover and acquisitions. Concepts of Business Management, features and need for study and overview of Managerial functions. Evolution of the management Thoughts Test

October - Planning and Organising - Planning Concept, Process and types of plans, Decision making - Concept and Process of Organising, Different types of authority, Delegation of authority, Formal and informal structure Principles of Organising. Staffing concept, Importance and Process.

November - Assignment - Methods of Recruitment, selection and Training their merits and demerits, Leadership Concepts and Theories. Motivation Concept, types, Importance, Theories. Control - Concept, Process, Limitations, Principles of effective control, Major Techniques of Control. Test And Assignment

Scan

AK

Arshi