

Name of Assistant Professor: Sohan Lal

Class and Section: B.com 3rd Vth Semester (Session 2023-24)

Subject: Cost Accounting.

Lesson Plan: 16 Weeks (from July, 2023 to November, 2023)

Week 1, July	<ul style="list-style-type: none">• Chapter 1: introduction of Cost Accounting.
Week 2, July	<ul style="list-style-type: none">• Nature and Scope of Cost Accounting, Classification, Methods and Techniques of Cost Accounting.
Week 3,4, July	<ul style="list-style-type: none">• Issue of material, material control.
Week 1, August	<ul style="list-style-type: none">• Techniques of material control and valuation.• Introduction to Labour Cost.
Week 2, August	<ul style="list-style-type: none">• Composition of labour cost and methods of labour costing.
Week 3, August	<ul style="list-style-type: none">• First Assignment• Introduction and Classification of Overheads.
Week 4, August	<ul style="list-style-type: none">• Allocation, Apportionment of overheads.
Week 1, September	<ul style="list-style-type: none">• Unit or output costing, cost sheet.
Week 2, September	<ul style="list-style-type: none">• Cost Statement
Week 3, September	<ul style="list-style-type: none">• Operating Costing

Week 4, September

- Class Test
- Job Costing.

Week 1, October

- Contract Costing.

Week 2, October

- Second Assignment
- Contract Costing

Week 3, October

- Process Costing System

Week 4, October

- Process Costing System.

Week 5, October

- Revision of Syllabus.

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Name of Assistant Professor: Sohan Lal

Class and Section: B.com 2nd IIIrd Semester (Session 2023-24)

Subject: Corporate Accounting.

Lesson Plan: 16 Weeks (from July 2023 to November, 2023)

Week 1, July <ul style="list-style-type: none">• Introduction of shares and share capital, types of companies, types of shares.
Week 2, July <ul style="list-style-type: none">• Types of share capital and journal entries for issue of shares.
Week 3,4, July <ul style="list-style-type: none">• Forfeitures of shares and reissue of forfeited shares.
Week 01 August <ul style="list-style-type: none">• Issue of right shares, bonus shares, buy-back of shares.
Week 02, August <ul style="list-style-type: none">• First Assignment.• Introduction of redemption of preference shares and journal entries of redemption of preference shares.
Week 03, August <ul style="list-style-type: none">• Bonus shares, Journal entries regarding issue of debentures.
Week 04, August <ul style="list-style-type: none">• Introduction of redemption of debentures.
Week 01, September <ul style="list-style-type: none">• Class Test• Journal entries regarding redemption of debentures.
Week 02, September <ul style="list-style-type: none">• Methods of redemption of debentures.
Week 03, September

<ul style="list-style-type: none"> • Introduction of final accounts of companies, Performa of balance sheet.
<p>Week 04, September</p> <ul style="list-style-type: none"> • Final accounts of companies, Performa Statement of Profit & Loss Account and Profit & Loss Appropriation Account.
<p>Week 01, October</p> <ul style="list-style-type: none"> • Second Assignment • Amalgamation of companies: Introduction of Amalgamation, Absorption, Internal reconstruction, Amalgamation in nature of merger and in the nature of purchase.
<p>Week 02, October</p> <ul style="list-style-type: none"> • Types of purchase consideration, journal entries regarding amalgamation.
<p>Week 03, October</p> <ul style="list-style-type: none"> • Practice regarding the questions of amalgamation.
<p>Week 04, October</p> <ul style="list-style-type: none"> • Practice regarding the questions of amalgamation, introduction of internal reconstruction.
<p>Week 05, October</p> <ul style="list-style-type: none"> • Accounting treatment regarding internal reconstruction, revision of syllabus.

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