

Government College for Girls, Sector- 14, Gurugram

Lesson Plan

Academic Session- 2018-19, Semester: Odd

B.Com (H) First Semester

Introduction to accounting

Name of Assistant/ Associate Professor: Pushpa Kumari

Week	Topics/ Chapters to be covered
	Month: July/2018
(16 July to 21 July)	Introduction :Meaning, objective,Basic terms,Functions,Advantages and Limitations of accounting.
(23 July to 28 July)	Bases of accounting,Accounting as an information system
	<b>Month: August/2018</b>
(30 July to 4 August)	Branches of accounting, Users of financial accounting information and their needs
(6 August to 11 August)	Qualitative characteristics of accounting information, Introduction of GAAP,Needs of accounting principles
(13 August to 18 August)	Types of accounting principles,Financial accounting standards : concepts, Benefits
(20 August to 25 August)	Procedures for issuing accounting standard in India,Features of AS-1,Types of AS
	<b>Month: September/2018</b>
(27 August to 1 September)	Accounting process:Journal,Ledger, cash book and other subsidiary books;Preparation of trial balance
(3 September to 8 September)	cash book and other subsidiary books;Preparation of trial balance
(10 September to 15 September)	Capital and Revenue Expenditure and receipts
( 17 September to 22 September)	Depreciation: Nature,Causes of depreciation factors,accounting concept of depreciation
( 24 September to 29 September)	Methods of computing:SLM, Methods of computing:WDV
	<b>Month: October/2018</b>
( 1 October to 6 October)	Change in method,self and Sectional balancing system
( 8 October to 13 October)	preparation of non corporate business entities
( 15 October to 20 October)	preparation of not for profit organization
( 22 October to 27 October)	preparation of not for profit organization
	<b>Month: November/2018</b>
( 29 October to 3 November)	Accounting Errors :Meaning,Types and their rectifications
till 5th November	Numerical problems

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Lesson Plan

Academic Session- 2018-19, Semester: Odd

B.Com (Pass) 3rd Semester

Corporate Accounting

Name of Assistant/ Associate Professor: Pushpa Kumari

Week	Topics/ Chapters to be covered
	Month: July/2018
(16 July to 21 July)	Share capital :Meaning,Types,Accounting Treatment of issue,
(23 July to 28 July)	Accounting treatment of call in arrear,call in advance and over subscription of shares
	Month: August/2018
(30 July to 4 August)	Forfeiture of shares
(6 August to 11 August)	Re issue of forfeited shares
(13 August to 18 August)	Buy back of shares;sweat equity shares;Issue of Bonus Shares
(20 August to 25 August)	Redemption of preference shares
	Month: September/2018
(27 August to 1 September)	Debenture : Meaning,types, Issue of debenture
(3 September to 8 September)	Methods of Redemption of Debentures
(10 September to 15 September)	Redemption of Debentures : numerical problems
( 17 September to 22 September)	valuation of Goodwill : Features of Goodwill,Factors Affecting the value of Goodwill
( 24 September to 29 September)	valuation of Goodwill : Methods of valuation of Goodwill ,Numerical problems
	Month: October/2018
( 1 October to 6 October)	Valuation of Shares :Needs of valuation of Shares,Factors Affecting Valuation of Shares, Methods of valuation of shares
( 8 October to 13 October)	valuation of Shares :Numerical problems
( 15 October to 20 October)	Profit or Loss Prior to Incorporation and Subsequent to Incorporation
( 22 October to 27 October)	Final accounts of companies :preparing Balance Sheet and statement of profit and loss;Surplus a/c
	Month: November/2018
( 29 October to 3 November)	Final accounts of companies : Numerical problems
till 5th November	Final accounts of companies :Numerical problems

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**Lesson Plan**

**Academic Session- 2018-19, Semester: Odd**

**B.Com (Pass) 5th Semester**

**Financial Market Operations**

**Name of Assistant/ Associate Professor: Pushpa Kumari**

<b>Week</b>	<b>Topics/ Chapters to be covered</b>
	<b>Month: July/2018</b>
(16 July to 21 July)	Overview of Indian Financial System
(23 July to 28 July)	Non Banking financial Entities
	<b>Month: August/2018</b>
(30 July to 4 August)	Money market : organised market and unorganised market
(6 August to 11 August)	Money Market: Indian Money market structure call money market
(13 August to 18 August)	Acceptance houses and Discount houses ;Recent trends in Indian money market
(20 August to 25 August)	capital market : New issue market : methods and procedure of new issue
	<b>Month: September/2018</b>
(27 August to 1 September)	Secondary market ; Functions listing procedure,Legal requirement public issue pricing and marketing
(3 September to 8 September)	Stock Exchange- NSE and OTCEI
(10 September to 15 September)	SEBI -Introduction ,powers,Scope,Objective and functions
( 17 September to 22 September)	Investors protection: Grievances concerning stock exchange and dealing and their removal ; Grievance cell in stock exchange SEBI
( 24 September to 29 September)	Functionaries on Stock Exchanges : Brokers ,Sub brokers,Market Makers
	<b>Month: October/2018</b>
( 1 October to 6 October)	Functionaries on Stock Exchanges : Jobbers,Portfolio consultant,Institutional Investors,Depository
( 8 October to 13 October)	Merchant Banking : Meaning, Functions and roles ; SEBI guidelines
( 15 October to 20 October)	Credit rating : Concepts,Functions and types
( 22 October to 27 October)	Development Banks : IFCI, IDBI,IIBI,SIDBI,EXIM,NABARD & ICICI
	<b>Month: November/2018</b>
( 29 October to 3 November)	Mutual Funds :Meaning,Benefits of mutual funds,Types
till 5th November	SEBI guidelines regarding mutual funds