

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2022-23)

NAME OF THE
TEACHER :

LEENA

SUBJECT: AUDITING

CLASS : B. COM

PERIOD :

6TH

PAPER: THEORY

SEMESTER: V

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-3 SEPT	INTRODUCTION, CLASIFICATION
2	5-10 SEPT	INTERNAL CHECK
3	12-17 SEPT	INTERNAL AUDIT, STANDARDS
4	19-24 SEPT	LIABILITIES OF AN AUDITOR
5	26-01 OCT	VOUCHING OF TRADING TRANSACTIONS
6	03-08 OCT	APPOINTMENTS
7	10- 15 OCT	RIGHTS OF AUDITOR
8	17-22 OCT	REMMUNERATIONS
9	24- 29 OCT	DUTIES OF AUDITOR
10	31-05 NOV	AUDIT REPORT
11	09-12 NOV	M.S.T EXAM
12	14-19 NOV	PROFESSIONAL ETHICS AND CONDUCT
13	21-26 NOV	EDP IN AUDITING
14	28-03 DEC	INTERNAL CONTROL
15	05-10 OCT	REVISIONS

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2022-23)

**NAME OF
THE
TEACHER :**

LEENA

SUBJECT-CORPORATE ACCOUNTING-1

CLASS :

B. COM

SEMESTER: 3

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-3 SEPT	SHARE CAPITAL
2	5-10 SEPT	SHARE CAPITAL- PRACTICALS
3	12-17 SEPT	BUY BACK OF SHARES
4	19-24 SEPT	PREFERENCE SHARES-MEANING AND INTRODUCTION
5	26-01 OCT	REDEMPTION OF PREFERENCE SHARES
6	03-08 OCT	REDEMPTION OF PREFERENCE SHARES
7	10- 15 OCT	RIGHT SHARES AND BONUS SHARES
8	17-22 OCT	REDEMPTION OF DEBENTURES
9	24- 29 OCT	DEBENTURES-MEANING AND TYPES
10	31-05 NOV	REDEMPTION OF DEBENTURES
11	09-12 NOV	M.S.T EXAM
12	14-19 NOV	MANAGERIAL REMUNERATION AND PROFIT BEFORE TO INCORPORATION
13	21-26 NOV	HOLDING ACCOUNTS
14	28-03 DEC	NUMERICALS OF HOLDING
15	05-10 DEC	doubts & problems

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2022-23)

**NAME OF
THE
TEACHER :**

LEENA

SUBJECT: CORPORATE FINANCE

CLASS : B. COM

PERIOD :

3RD

PAPER: THEORY

SEMESTER: V

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-3 SEPT	NATURE AND SCOPE
2	5-10 SEPT	TIME VALUE OF MONEY
3	12-17 SEPT	CAPITAL BUDGETING
4	19-24 SEPT	CAPITAL BUDGETING
5	26-01 OCT	SOURCES OF FINANCE
6	03-08 OCT	SOURCES OF FINANCE
7	10- 15 OCT	COST OF CAPITAL
8	17-22 OCT	CAPITAL STRUCTURE
9	24- 29 OCT	LEVERAGES
10	31-05 NOV	DIVIDEND THEORIES AND POLICIES
11	09-12 NOV	M.S.T EXAM
12	14-19 NOV	WORKING CAPITAL
13	21-26 NOV	WORKING CAPITAL
14	28-03 DEC	REVISION
15	05-10 DEC	Doubt clearing session

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2022-23)

NAME OF THE TEACHER :

LEENA

SUBJECT:- COST ACCOUNTING-I

CLASS :

B. COM

SEMESTER: 6

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-3 SEPT	Cost Accounting : Meaning, objectives, importance,
2	5-10 SEPT	advantages and limitations of cost accounting; Difference between cost accounting and financial accounting,
3	12-17 SEPT	Cost concepts and classifications, Various Elements of cost, Installation of a costing system, Role of a cost accountant in an organisation
4	19-24 SEPT	Requirements of a good Cost Accounting System, Preparation of cost sheet
5	26-01 OCT	Accounting for Material: Concept, Types: Direct and Indirect; objectives and procurement procedure, Store Procedure,
6	03-08 OCT	Stores Accounting and control. Receipt's and Issues of materials, Different methods of pricing of Issues of Materials:
7	10- 15 OCT	FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method
8	17-22 OCT	Treatment of Material Losses; fixation of various stock levels and economic ordering quantity, techniques of Material Control.
9	24- 29 OCT	Accounting for Labour: Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time
10	31-05 NOV	labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes Halsey, Rowan, Taylor's Differential piece wage
11	09-12 NOV	M.S.T EXAM
12	14-19 NOV	Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment;
13	21-26 NOV	Treatment of special items of overheads like interest,
14	28-03 DEC	Accounting for Overheads: Definition, Classification of Overheads; various types of overheads
15	05-10 DEC	Allocation and Apportionment of overheads

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TEACHING PLAN (SESSION 2022-23)

NAME OF THE TEACHER : **LEENA** **SUBJECT-FINANCIAL ACCOUNTING-1**

CLASS : **B. COM** **SEMESTER : 1**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-3 SEPT	JOURNAL,LEDGER,TRIAL BALANACE
2	5-10 SEPT	CASH BOOK,SUBSIDIARY BOOKS
3	12-17 SEPT	RECTIFICATION OF ERRORS
4	19-24 SEPT	FINAL ACCOUNTS
5	26-01 OCT	FINAL ACCOUNTS WITH ADJUSTMENT
6	03-08 OCT	Distinction between Capital and Revenue items,
7	10- 15 OCT	Depreciation Methods and Accounting including AS-6.
8	17-22 OCT	Accounts relating to Partnership: Admission,
9	24- 29 OCT	Dissolution of Partnership,
10	31-05 NOV	Amalgamation of Firms, Sale of Firm to a Company,
11	09-12 NOV	M.S.T EXAM
12	14-19 NOV	RETIREMENT OF PARTNER
13	21-26 NOV	Retirement and Death of a Partner
14	28-03 DEC	Gradual Realisation of Assets and Piece Meal Distribution.
15	05-10 DEC	doubts & problems

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2022-23)

NAME OF THE TEACHER : LEENA **SUBJECT: CORPORATE ACCOUNTING II** **CLASS : B. COM**
PERIOD : 3RD **PAPER: THEORY** **SEMESTER: IV**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-4 FEB	AMMALGAMATION AND RECONSTRUCTION
2	6-11 FEB	RECONSTRUTION INTRODUCATION
3	13-18 FEB	LIQUIDATION OF COMPANAIES
4	20-25 FEB	ACCOUNTS OF BANKING AND INSURANCE COMPANIES
5	27-4 MARCH	INTERNAL RECONSTRUCTION
6	6-11 MARCH	INTERNAL RECONSTRUTION NUMERICALS
7	13-18 MARCH	INTERNAL RECONSTRUCTION NUMERICALS
8	20-25 MARCH	EXTERNAL RECONSTRUCTION
9	27-1 APRIL	EXTERNAL RECONSTRUCTION NUMERICALS
10	3-8 APRIL	AMMALGAMATION AND RECONSTRUCTION (REVISIONS)
11	10-15 APRIL	FINAL ACCOUNTS
12	17-22 APRIL	FINAL ACCOUNTS NUMERICALS
13	24-29 APRIL	MST
14	1-6 MAY	RECONSTRUTION NUMERICAL
15	8-13 MAY	LIQUIDATION TEST
16	15- 20 MAY	LIQUIDATION NUMERICALS REVISION
17	22-27 MAY	REVISION
18	29-3 JUNE	DOUBT CLEARING SESSION

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2022-23)

NAME **LEENA** **SUBJECT: COST ACCOUNTING- II** **CLASS : B. COM**
PERIOD : **5TH** **PAPER: THEORY** **SEMESTER: VI**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-4 FEB	JOB ORDER, BATCH
2	6-11 FEB	SERVICE COSTING
3	13-18 FEB	PROCESS COSTING
4	20-25 FEB	PROCESS COSTING
5	27-4 MARCH	JOINT PRODUCTS AND BY PRODUCTS
6	6-11 MARCH	NON INTEGRAL ACCOUNTING
7	13-18 MARCH	RECONCIOLLATION OF COST AND FINANCIAL ACCOUNTS
8	20-25 MARCH	RECONCIOLLATION OF COST AND FINANCIAL ACCOUNTS
9	27-1 APRIL	INTEGRAL ACCOUNTING
10	3-8 APRIL	ABC AND PRODUCTIVITY
11	10-15 APRIL	VALUE ANALYSIS
12	17-22 APRIL	REVISION
13	24-29 APRIL	MST
14	1-6 MAY	REVISION
15	8-13 MAY	REVISION
16	15- 20 MAY	CONTRACT COSTING
17	22-27 MAY	CONTRACT COSTING NUMERICALS
18	29-3 JUNE	CONTRACT COSTING NUMERICALS

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2022-23)

**NAME OF
THE
TEACHER :**

LEENA

SUBJECT: FINANCIAL ACCOUNTING- II

PERIOD :

2ND

PAPER: THEORY

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-4 FEB	HIRE PURCHASE
2	6-11 FEB	INSTALLMENT SYSTEM
3	13-18 FEB	CONSIGNMENT ACCOUNTS
4	20-25 FEB	JOINT VENTURE
5	27-4 MARCH	BRANCH ACCOUNTS
6	6-11 MARCH	DEPARTMENT ACCOUNTS
7	13-18 MARCH	INTRODUCTION TO TALLY.ERP9
8	20-25 MARCH	INTRODUCTION TO COMPUTERISED ACCOUNTING
9	27-1 APRIL	IMPLEMENTATION OF TALLY
10	3-8 APRIL	CREATION OF COMPANY IN TALLY
11	10-15 APRIL	CREATION OF COMPANY IN TALLY
12	17-22 APRIL	CREATION OF COMPANY IN TALLY
13	24-29 APRIL	MST
14	1-6 MAY	LEDGER CREATION IN TALLY
15	8-13 MAY	LEDGER CREATION IN TALLY
16	15- 20 MAY	TYPES OF VOUCHERS
17	22-27 MAY	DIFFERENT TYPES OF VOUCHERS IN TALLY
18	29-3 JUNE	ACCOUNTING REPORTS IN TALLY

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL**TEACHING PLAN (SESSION 2022-23)**

NAME **LEENA** **SUBJECT: FINANCIAL PLANNING** **CLASS : B. COM**
PERIOD : **3RD** **PAPER: THEORY** **SEMESTER: VI**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-4 FEB	INTRODUCTION TO FINANCIAL PLANNING
2	6-11 FEB	PROCESS OF FINANCIAL PLANNING
3	13-18 FEB	INVESTMENT AVENUES, OBJECTIVES AND CONSTRAINTS
4	20-25 FEB	INFLATION
5	27-4 MARCH	INDEXATION
6	6-11 MARCH	MUTUAL FUNDS
7	13-18 MARCH	RISK AND RETURN
8	20-25 MARCH	PORTFOLIO AND DIVERSIFICATION
9	27-1 APRIL	STRATEGIC ALLOCATION
10	3-8 APRIL	LIFE CYCLE APPROARCH,
11	10-15 APRIL	LIFE INSURANCE
12	17-22 APRIL	HEALTH INSURANCE
13	24-29 APRIL	MST
14	1-6 MAY	TIME VALUE OF MONEY, INVESTOR PROTECTION
15	8-13 MAY	SOURCES OF FINANCIAL INFORMATION
16	15- 20 MAY	SOURCES OF FINANCIAL INFORMATION
17	22-27 MAY	INVESTMENT ENVIRONMENT
18	29-3 JUNE	REVISION

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL**TEACHING PLAN (SESSION 2022-23)****NAME LEENA SUBJECT: FUNDAMENTALS OF ENTREPRENEURSHIP****CLASS : B. COM 3 semester: VI**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1-4 FEB	ENTREPRENEUR:MEANING AND INTRODUCTION
2	6-11 FEB	ROLE OF SOCIO-ECONOMIC ENVIRONMENT
3	13-18 FEB	LEADERSHIP
4	20-25 FEB	RISK TAKING IN ENTREPRENEURSHIP
5	27-4 MARCH	DECISION MAKING
6	6-11 MARCH	PLANNING IN ENTREPRENEURSHIP
7	13-18 MARCH	PROMOTION OF VENTURE
8	20-25 MARCH	EXTERNAL ENVIRONMENT ANALYSIS
9	27-1 APRIL	LEGAL REQUIREMENTS FOR ESTABLISHMENT OF A UNIT
10	3-8 APRIL	VENTURE CAPITAL AND DOCUMENTATION REQUIREMENT
11	10-15 APRIL	ENTREPRENEUR BEHAVIOUR,
12	17-22 APRIL	SOCIAL RESPONSIBILITY OF AN ENTREPRENEUR
13	24-29 APRIL	MST
14	1-6 MAY	EDP.FUND RAISING, ROLE IN ECONOMIC DEVELOPMENT
15	8-13 MAY	REVISION OF EXTERNAL ENVIRONMENT
16	15- 20 MAY	TEST
17	22-27 MAY	DOUBT CLEARING SESSION
18	29-3 JUNE	DOUBT CLEARING SESSION