

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL**TEACHING PLAN (SESSION 2023-24)****NAME OF
THE
TEACHER :****LEENA****SUBJECT: AUDITING****CLASS : B. COM****PERIOD :****6TH****PAPER: THEORY****SEMESTER: V**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 to 5 August	INTRODUCTION, CLASIFICATION
2	14 to 19 August	INTERNAL CHECK
3	21 to 26 August	INTERNAL AUDIT, STANDARDS
4	28 to 03 September	LIABILITIES OF AN AUDITOR
5	05 to 10 September	VOUCHING OF TRADING TRANSACTIONS
6	12 to 17 September	APPOINTMENTS
7	19 to 24 September	RIGHTS OF AUDITOR
8	26 to 30 September	REMMUNERATIONS
9	02 to 07 October	DUTIES OF AUDITOR
10	09 to 14 October	AUDIT REPORT
11	16 to 21 October	EDP IN AUDITING
12	23 to 03 November	MST EXAMS
13	06 to 10 November	PROFESSIONAL ETHICS AND CONDUCT
14	14 to 18 November	REVISIONS
15	19 to 20 November	DOUBTS & PROBLEMS

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL
TEACHING PLAN (SESSION 2023-24)

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

CLASS : **B. COM** **SEMESTER: 3**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 to 5 August	SHARE CAPITAL
2	14 to 19 August	SHARE CAPITAL- PRACTICALS
3	21 to 26 August	BUY BACK OF SHARES
4	28 to 03 September	PREFERENCE SHARES-MEANING AND INTRODUCTION
5	05 to 10 September	REDEMPTION OF PREFERENCE SHARES
6	12 to 17 September	REDEMPTION OF PREFERENCE SHARES
7	19 to 24 September	RIGHT SHARES AND BONUS SHARES
8	26 to 30 September	RIGHT SHARES AND BONUS SHARES
9	02 to 07 October	DEBENTURES-MEANING AND TYPES
10	09 to 14 October	REDEMPTION OF DEBENTURES
11	16 to 21 October	REDEMPTION OF DEBENTURES PRACTICALS
12	23 to 03 November	MST EXAMS
13	06 to 10 November	MANAGERIAL REMUNERATION AND PROFIT PRIOR TO INCORPORATION
14	14 to 18 November	HOLDING ACCOUNTS
15	19 to 20 November	DOUBTS & PROBLEMS

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL**TEACHING PLAN (SESSION 2023-24)****NAME OF
THE
TEACHER :****LEENA****SUBJECT: CORPORATE FINANCE****CLASS : B. COM****PERIOD :****3RD****PAPER: THEORY****SEMESTER: V**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 to 5 August	NATURE AND SCOPE
2	14 to 19 August	TIME VALUE OF MONEY
3	21 to 26 August	CAPITAL BUDGETING
4	28 to 03 September	CAPITAL BUDGETING
5	05 to 10 September	SOURCES OF FINANCE
6	12 to 17 September	SOURCES OF FINANCE
7	19 to 24 September	COST OF CAPITAL
8	26 to 30 September	CAPITAL STRUCTURE
9	02 to 07 October	LEVERAGES
10	09 to 14 October	DIVIDEND THEORIES AND POLICIES
11	16 to 21 October	WORKING CAPITAL
12	23 to 03 November	MST EXAM
13	06 to 10 November	WORKING CAPITAL
14	14 to 18 November	NUMERICALS OF WORKING CAPITAL
15	19 to 20 November	REVISIONS

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2023-24)

**NAME OF
THE
TEACHER :**

LEENA

SUBJECT:- COST ACCOUNTING-I

CLASS :

B. COM

SEMESTER: 6

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 to 5 August	Cost Accounting : Meaning, objectives, importance,
2	14 to 19 August	advantages and limitations of cost accounting; Difference between cost accounting and financial accounting,
3	21 to 26 August	Cost concepts and classifications, Various Elements of cost, Installation of a costing system, Role of a cost accountant in an organisation
4	28 to 03 September	Requirements of a good Cost Accounting System, Preparation of cost sheet
5	05 to 10 September	Accounting for Material: Concept, Types: Direct and Indirect; objectives and procurement procedure, Store Procedure,
6	12 to 17 September	Stores Accounting and control. Receipt's and Issues of materials, Different methods of pricing of Issues of Materials:
7	19 to 24 September	FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement method, standard method, base stock method
8	26 to 30 September	Treatment of Material Losses; fixation of various stock levels and economic order quantity, techniques of Material Control.
9	02 to 07 October	Accounting for Labour: Accounting and Control of labour cost, Time keeping and booking, Concept and treatment of idle time, over time
10	09 to 14 October	labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes Halsey, Rowan, Taylor's Differential piece wage
11	16 to 21 October	Accounting for Overheads: Definition, Classification of Overheads; various types of overheads; Allocation and Apportionment of overheads;
12	23 to 03 November	M.S.T Exams
13	06 to 10 November	Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest,
14	14 to 18 November	Numericals of different chapters
15	19 to 20 November	doubts & problems

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GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2023-24)

NAME OF THE TEACHER : LEENA **SUBJECT-FINANCIAL ACCOUNTING-1**
CLASS : B. COM **SEMESTER : 1**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 to 5 August	JOURNAL,LEDGER,TRIAL BALANACE
2	14 to 19 August	CASH BOOK,SUBSIDIARY BOOKS,RECTIFICATION OF ERRORS
3	21 to 26 August	FINAL ACCOUNTS
4	28 to 03 September	FINAL ACCOUNTS WITH ADJUSTMENT
5	05 to 10 September	Distinction between Capital and Revenue items, Depreciation Methods and Accounting including AS-6.
6	12 to 17 September	Accounts relating to Partnership: Admission, Retirement and Death of a Partner
7	19 to 24 September	Dissolution of Partnership,
8	26 to 30 September	Amalgamation of Firms, Sale of Firm to a Company,
9	02 to 07 October	Gradual Realisation of Assets and Piece Meal Distribution.
10	09 to 14 October	Gradual Realisation of Assets and Piece Meal Distribution.
11	16 to 21 October	Revision
12	23 to 03 November	M.S.T Exams
13	06 to 10 November	Numericals of Partnership
14	14 to 18 November	Doubts & Problems

15	19 to 20 November	Final Accounts Numericals
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