

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL
TEACHING PLAN (SESSION 2024-25)

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

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

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 to 4 sept	SHARE CAPITAL
2	6 to 11 sept	SHARE CAPITAL- PRACTICALS
3	13 to 18 sept	BUY BACK OF SHARES
4	20 to 25 sept	PREFERENCE SHARES-MEANING AND INTRODUCTION
5	27 to 01 oct	REDEMPTION OF PREFERENCE SHARES
6	4 to 9 oct	REDEMPTION OF PREFERENCE SHARES
7	11 to 16 oct	RIGHT SHARES AND BONUS SHARES
8	25 to 30 oct	RIGHT SHARES AND BONUS SHARES
9	1 to 6 Nov	DEBENTURES-MEANING AND TYPES
10	8 to 13 Nov	REDEMPTION OF DEBENTURES
11	15 to 20 Nov	REDEMPTION OF DEBENTURES PRACTICALS
12	22 to 27 Nov	MANAGERIAL REMUNERATION AND PROFIT BEFORE TAX
13	29 Nov to 4 Dec	HOLDING ACCOUNTS

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2024-25)

NAME OF THE TEACHER : LEENA

SUBJECT-: COST ACCOUNTING-I

CLASS : B. COM **SEMESTER: 6**

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 to 4 sept	Cost Accounting : Meaning, objectives, importance,
2	6 to 11 sept	advantages and limitations of cost accounting; Difference between cost accounting and financial accounting,
3	13 to 18 sept	Cost concepts and classifications, Various Elements of cost, Installation of a costing system, Role of a cost accountant in an organisation
4	20 to 25 sept	Requirements of a good Cost Accounting System, Preparation of cost sheet
5	27 to 01 oct	Accounting for Material: Concept, Types: Direct and Indirect; objectives and procurement procedure, Store Procedure,
6	4 to 9 oct	Stores Accounting and control. Receipt's and Issues of materials, Different methods of pricing of Issues of Materials:
7	11 to 16 oct	FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method
8	25 to 30 oct	Treatment of Material Losses; fixation of various stock levels and economic ordering quantity, techniques of Material Control.
9	1 to 6 Nov	Accounting for Labour: Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time
10	8 to 13 Nov	labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes Halsey, Rowan, Taylor's Differential piece wage
11	15 to 20 Nov	Accounting for Overheads: Definition, Classification of Overheads; various types of overheads; Allocation and Apportionment of overheads;
12	22 to 27 Nov	Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment;
13	29 Nov to 4 Dec	Treatment of special items of overheads like interest,

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TEACHING PLAN (SESSION 2021-22)

NAME OF
THE
TEACHER :

LEENA

SUBJECT: AUDITING

CLASS : B. COM

PERIOD :

6TH

PAPER: THEORY

SEMESTER: V

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 to 4 sept	INTRODUCTION, CLASIFICATION
2	6 to 11 sept	INTERNAL CHECK
3	13 to 18 sept	INTERNAL AUDIT, STANDARDS
4	20 to 25 sept	LIABILITIES OF AN AUDITOR
5	27 to 01 oct	VOUCHING OF TRADING TRANSACTIONS
6	4 to 9 oct	APPOINTMENTS
7	11 to 16 oct	RIGHTS OF AUDITOR
8	25 to 30 oct	REMMUNERATIONS
9	1 to 6 Nov	DUTIES OF AUDITOR
10	8 to 13 Nov	AUDIT REPORT
11	15 to 20 Nov	EDP IN AUDITING
12	22 to 27 Nov	PROFESSIONAL ETHICS AND CONDUCT
13	29 Nov to 4 Dec	MST EXAMS
14	6 to 11 Dec	INTERNAL CONTROL
15	13 to 16 Dec	REVISIONS

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2024-25)

**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 4 sept	NATURE AND SCOPE
2	6 to 11 sept	TIME VALUE OF MONEY
3	13 to 18 sept	CAPITAL BUDGETING
4	20 to 25 sept	CAPITAL BUDGETING
5	27 to 01 oct	SOURCES OF FINANCE
6	4 to 9 oct	SOURCES OF FINANCE
7	11 to 16 oct	COST OF CAPITAL
8	25 to 30 oct	CAPITAL STRUCTURE
9	1 to 6 Nov	LEVERAGES
10	8 to 13 Nov	DIVIDEND THEORIES AND POLICIES
11	15 to 20 Nov	WORKING CAPITAL
12	22 to 27 Nov	WORKING CAPITAL
13	29 Nov to 4 Dec	REVISIONS

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SUBJECT-FINANCIAL ACCOUNTING-1

CLASS :

B. COM

SEMESTER : 1

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 to 4 sept	JOURNAL,LEDGER,TRIAL BALANACE
2	6 to 11 sept	CASH BOOK,SUBSIDIARY BOOKS
3	13 to 18 sept	RECTIFICATION OF ERRORS
4	20 to 25 sept	FINAL ACCOUNTS
5	27 to 01 oct	FINAL ACCOUNTS WITH ADJUSTMENT
6	4 to 9 oct	Distinction between Capital and Revenue items,
7	11 to 16 oct	Depreciation Methods and Accounting including AS-6.
8	25 to 30 oct	Accounts relating to Partnership: Admission,
9	1 to 6 Nov	Dissolution of Partnership,
10	8 to 13 Nov	Amalgamation of Firms, Sale of Firm to a Company,
11	15 to 20 Nov	Gradual Realisation of Assets and Piece Meal Distribution.
12	22 to 27 Nov	Gradual Realisation of Assets and Piece Meal Distribution.
13	29 Nov to 4 Dec	Retirement and Death of a Partner

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NAME OF
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LEENA

SUBJECT: CORPORATE ACCOUNTING II CLASS : B. COM

PERIOD :

3RD

PAPER: THEORY

SEMESTER: IV

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 - 6 FEB	AMMALGAMATION AND RECONSTRUCTION
2	8 -13 FEB	RECONSTRUTION INTRODUCATION
3	15 -20 FEB	LIQUIDATION OF COMPANAIES, FINAL ACCOUNTS
4	22 -27 FEB	ACCOUNTS OF BANKING AND INSURANCE COMPANIES
5	1 -06MARCH	REVISIONS
6	08 -13 MARCH	REVISIONS
7	15- 20 MARCH	INTERNAL RECONSTRUTION
8	22- 27 MARCH	EXTERNAL RECONSTRUCTION
9	29- 03 APRIL	MST
10	05- 10 APRIL	AMMALGAMATION AND RECONSTRUCTION (REVISIONS)

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TEACHING PLAN (SESSION 2024-25)

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SUBJECT: COST ACCOUNTING- II

CLASS : B. COM

PERIOD :

5TH

PAPER: THEORY

SEMESTER: VI

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 - 6 FEB	JOB ORDER, BATCH
2	8 -13 FEB	CONTRACT COSTING
3	15 -20 FEB	UNIT COSTING, SERVICE COSTING,
4	22 -27 FEB	PROCESS COSTING
5	1 -06MARCH	JOINT PRODUCTS AND BY PRODUCTS
6	08 -13 MARCH	NON INTEGRAL ACCOUNTING
7	15- 20 MARCH	RECONCIOLLATION OF COST AND FINANCIAL ACCOUNTS
8	22- 27 MARCH	RECONCIOLLATION OF COST AND FINANCIAL ACCOUNTS
9	29- 03 APRIL	INTEGRAL ACCOUNTING
10	05- 10 APRIL	ABC AND PRODUCTIVITY
11	12- 17 APRIL	VALUE ANALYSIS

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2020-21)

**NAME OF
THE**

LEENA

SUBJECT: FINANCIAL ACCOUNTING- II

PERIOD :

2ND

PAPER: THEORY

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 - 6 FEB	HIRE PURCHASE
2	8 -13 FEB	INSTALLMENT SYSTEM
3	15 -20 FEB	CONSIGNMENT ACCOUNTS
4	22 -27 FEB	JOINT VENTURE
5	1 -06MARCH	BRANCH ACCOUNTS
6	08 -13 MARCH	DEPARTMENT ACCOUNTS
7	15- 20 MARCH	INTRODUCTION TO TALLY.ERP9
8	22- 27 MARCH	INTRODUCTION TO COMPUTERISED ACCOUNTING
9	29- 03 APRIL	IMPLEMENTATION OF TALLY
10	05- 10 APRIL	CREATION OF COMPANY IN TALLY
11	12- 17 APRIL	MASTERS IN TALLY, GROUPS AND LEDGER CREATION

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2024-25)

NAME OF
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LEENA

SUBJECT: FINANCIAL PLANNING

CLASS : B. COM

PERIOD :

3RD

PAPER: THEORY

SEMESTER: VI

SR. NO.	WEEKLY	SUBJECT MATTER
1	1 - 6 FEB	INTRODUCTION TO FINANCIAL PLANNING
2	8 -13 FEB	PROCESS OF FINANCIAL PLANNING, INVESTMENT ENVIRONMENT
3	15 -20 FEB	INVESTMENT AVENUES, OBJECTIVES AND CONSTRAINTS
4	22 -27 FEB	INFLATION
5	1 -06MARCH	INDEXATION, SOURCES OF FINANCIAL INFORMATION,
6	08 -13 MARCH	MUTUAL FUNDS
7	15- 20 MARCH	RISK AND RETURN, TIME VALUE OF MONEY,
8	22- 27 MARCH	PORTFOLIO AND DIVERSIFICATION
9	29- 03 APRIL	STRATEGIC ALLOCATION
10	05- 10 APRIL	LIFE CYCLE APPROACH,
11	12- 17 APRIL	LIFE AND HEALTH INSURANCE