

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

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 2021-22)

**NAME OF
THE
TEACHER :**

LEENA

SUBJECT: CORPORATE ACCOUNTING II CLASS : B. COM

PERIOD :

3RD

PAPER: THEORY

SEMESTER: IV

SR. NO.	WEEKLY	SUBJECT MATTER
1	07-12 MARCH	AMMALGAMATION AND RECONSTRUCTION
2	14-19 MARCH	RECONSTRUTION INTRODUCATION
3	21-26 MARCH	LIQUIDATION OF COMPANAIES, FINAL ACCOUNTS
4	28 MARCH - 02 APRIL	ACCOUNTS OF BANKING AND INSURANCE COMPANIES
5	04 - 09 APRIL	REVISIONS
6	11 - 16 APRIL	REVISIONS
7	18 - 23 APRIL	INTERNAL RECONSTRUTION
8	25- 30 APRIL	EXTERNAL RECONSTRUCTION
9	02 - 07 MAY	TEST
10	09 - 14 MAY	AMMALGAMATION AND RECONSTRUCTION (REVISIONS)
11	16 - 21 MAY	INTERNAL AND EXTERNAL RECONSTRUCTION (REVISION)
12	23 - 26 MAY	REVISION OF BANKING AND INSURANCE COMPANIES
13	27 - 06 JUNE	M.S.T EXAMS
14	07 - 15 JUNE	REVISION

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL
TEACHING PLAN (SESSION 2021-22)

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
14	6 to 11 Dec	NUMERICALS OF HOLDING
15	13 to 16 Dec	doubts & problems

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2021-22)

**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
14	6 to 11 Dec	MST EXAM
15	13 to 16 Dec	Doubt clearing session

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2021-22)

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,
14	6 to 11 Dec	M S T
15	13 to 16 Dec	doubts & problems

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2021-22)

**NAME OF
THE
TEACHER :**

LEENA

SUBJECT: COST ACCOUNTING- II

CLASS : B. COM

PERIOD :

5TH

PAPER: THEORY

SEMESTER: VI

SR. NO.	WEEKLY	SUBJECT MATTER
1	07-12 MARCH	JOB ORDER, BATCH
2	14-19 MARCH	CONTRACT COSTING
3	21-26 MARCH	UNIT COSTING, SERVICE COSTING,
4	28 MARCH - 02 APRIL	PROCESS COSTING
5	04 - 09 APRIL	JOINT PRODUCTS AND BY PRODUCTS
6	11 - 16 APRIL	NON INTEGRAL ACCOUNTING
7	18 - 23 APRIL	RECONCIOLLATION OF COST AND FINANCIAL ACCOUNTS
8	25- 30 APRIL	RECONCIOLLATION OF COST AND FINANCIAL ACCOUNTS
9	02 - 07 MAY	INTEGRAL ACCOUNTING
10	09 - 14 MAY	ABC AND PRODUCTIVITY
11	16 - 21 MAY	VALUE ANALYSIS
12	23 - 26 MAY	REVISION
13	27 - 06 JUNE	MST EXAMS
14	07 - 15 JUNE	CONTRACT COSTING

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2021-22)

NAME OF
THE
TEACHER :

LEENA

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
14	6 to 11 Dec	M.S.T
15	13 to 16 Dec	doubts & problems

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2021-22)

**NAME OF
THE**

LEENA

SUBJECT: FINANCIAL ACCOUNTING- II

PERIOD :

2ND

PAPER: THEORY

SR. NO.	WEEKLY	SUBJECT MATTER
1	07-12 MARCH	HIRE PURCHASE
2	14-19 MARCH	INSTALLMENT SYSTEM
3	21-26 MARCH	CONSIGNMENT ACCOUNTS
4	28 MARCH - 02 APRIL	JOINT VENTURE
5	04 - 09 APRIL	BRANCH ACCOUNTS
6	11 - 16 APRIL	DEPARTMENT ACCOUNTS
7	18 - 23 APRIL	INTRODUCTION TO TALLY.ERP9
8	25- 30 APRIL	INTRODUCTION TO COMPUTERISED ACCOUNTING
9	02 - 07 MAY	IMPLEMENTATION OF TALLY
10	09 - 14 MAY	CREATION OF COMPANY IN TALLY
11	16 - 21 MAY	MASTERS IN TALLY, GROUPS AND LEDGER CREATION
12	23 - 26 MAY	DIFFERENT TYPES OF VOUCHERS IN TALLY, ACCOUNTING REPORTS IN TALLY
13	27 - 06 JUNE	MST EXAMS
14	07 - 15 JUNE	REVISION

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL**TEACHING PLAN (SESSION 2021-22)****NAME OF
THE
TEACHER :****LEENA****SUBJECT: FINANCIAL PLANNING****CLASS : B. COM****PERIOD :****3RD****PAPER: THEORY****SEMESTER: VI**

SR. NO.	WEEKLY	SUBJECT MATTER
1	07-12 MARCH	INTRODUCTION TO FINANCIAL PLANNING
2	14-19 MARCH	PROCESS OF FINANCIAL PLANNING, INVESTMENT ENVIRONMENT
3	21-26 MARCH	INVESTMENT AVENUES, OBJECTIVES AND CONSTRAINTS
4	28 MARCH - 02 APRIL	INFLATION
5	04 - 09 APRIL	INDEXATION, SOURCES OF FINANCIAL INFORMATION,
6	11 - 16 APRIL	MUTUAL FUNDS
7	18 - 23 APRIL	RISK AND RETURN, TIME VALUE OF MONEY,
8	25- 30 APRIL	PORTFOLIO AND DIVERSIFICATION
9	02 - 07 MAY	STRATEGIC ALLOCATION
10	09 - 14 MAY	LIFE CYCLE APPROACH,
11	16 - 21 MAY	LIFE AND HEALTH INSURANCE
12	23 - 26 MAY	INVESTOR PROTECTION
13	27 - 06 JUNE	MST
14	07 - 15 JUNE	REVISION

GOVERNMENT SHIVALIK COLLEGE, NAYA NANGAL

TEACHING PLAN (SESSION 2021-22)

**NAME OF
THE
TEACHER :**

LEENA

SUBJECT: FUNDAMENTALS OF ENTREPRENEURSHIP

CLASS :

B. COM 1

SEMESTER : 2

SR. NO.	WEEKLY	SUBJECT MATTER
1	07-12 MARCH	ENTREPRENEUR:MEANING AND INTRODUCTION
2	14-19 MARCH	ROLE OF SOCIO-ECONOMIC ENVIRONMENT
3	21-26 MARCH	LEADERSHIP
4	28 MARCH - 02 APRIL	RISK TAKING IN ENTREPRENEURSHIP
5	04 - 09 APRIL	DECISION MAKING
6	11 - 16 APRIL	PLANNING IN ENTREPRENEURSHIP
7	18 - 23 APRIL	PROMOTION OF VENTURE
8	25- 30 APRIL	EXTERNAL ENVIRONMENT ANALYSIS
9	02 - 07 MAY	LEGAL REQUIREMENTS FOR ESTABLISHMENT OF A UNIT
10	09 - 14 MAY	VENTURE CAPITAL AND DOCUMENTATION REQUIREMENT
11	16 - 21 MAY	ENTREPRENEUR BEHAVIOUR,ROLE IN ECONOMIC DEVELOPMENT
12	23 - 26 MAY	SOCIAL RESPONSIBILITY OF AN ENTREPRENEUR
13	27 - 06 JUNE	M.S.T
14	07 - 15 JUNE	EDP.FUND RAISING

GOVT.SHIVALIK COLLEGE,NAYA NANGAL

WORK LOAD (SESSION 2021-2022)

PROF.LEENA,COMMERCE DEPARTMENT

CLASS	PERIOD NO.	TIME	DAYS	NO.OF PERIODS
B.COM 1	2	9:45 TO 10:30	1 TO 6	6
B.COM 2	1	9:00 TO 9:45	1 TO 6	6
B.COM 3	3	10:30 TO 11:15	1 TO 6	6
B.COM 3	4	11:15 TO 12:00	1 TO 6	6
B.COM 3	5	12:00 TO 12:45	1 TO 6	6

TOTAL NO. OF LECTURES= 30