Name of the Teacher: Bindu Aggarwal Class: B.COM IIIrd sem Self- Finance Subject: Corporate Accounting

**Lesson Plan**

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| **S No** | **Period** | **Topics to be Covered** | **Academic Activity to be Organized** |
|  | **17-31 July 2017** | Accounting for share capital &debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares | Brain storming session |
|  | **01-31 Aug 2017** | redemption of preference shares; issue of debentures | Group Discussion on the procedure to issue debentures |
|  | **01-30 Sept 2017** | redemption of debentures. Final accounts of companies (excluding computation of managerial remuneration) | Feedback session |
|  | **01-31 Oct 2017** | Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings). | Testing skills through test |
|  | **01-13 Nov 2017** | Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction. | Problem solving activity |

**Topics of Assignments/ Class Tests to be given to the Students:**

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| **Assignment 1** | Short notes on Capital reserve, Bonus shares, Issue of debentures as collateral security, Sweat equity shares. |
| **Assignment 2** | Accounting entries in case of Amalgamation in Transferor and Transfree company. |
| **Class Test** | **Issue of shares and Redemption of Debentures** |