Name of the Teacher:\_**HEENA\_**  Class: B COM II (A)

**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- concept & process of book building; issue of rights and bonus shares; buy back of shares. | **Accounting Games** |
|  | **01-31 Aug 2017** | Redemption of preference shares; Bonus Shares; Issue of debentures. | **Power Point Presentations** |
|  | **01-30 Sept 2017** | Redemption of debentures, Final accounts of Companies: Excluding computation of managerial remuneration, Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.  | **Role Playing****Case Study** |
|  | **01-31 Oct 2017** | Amalgamation of companies: concepts and accounting treatment as per accounting standard: 14 (ICAI) (excluding intercompany holdings).  | **Quiz** |
|  | **01-13 Nov 2017** | Revision and Test |  |

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

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| **Assignment 1** | 1. Bonus Shares2. Book Building Process3. Difference between Private and Public Company4. Private Placement of shares5. Difference between Reserve Capital and Capital Reserve |
| **Assignment 2** | 1. Entries of issue and redemption of debentures (5 cases)2. Methods of redemption of debenture.3. Difference between CRR and DRR.4. Explain GST, VAT and CST. (General question)5. Difference between Lump sum payment method and Draw of lots. |
| **Class Test** | **Chapters 1-4** |