

GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2024-25

Name of Assistant/Associate Professor: Mixra
Class: B.Com Subject: Corporate Accounting
Semester: IIIrd

Months	Topics/Chapters to be Covered
July 2024	Share capital 2 Treatment of issue, Issue and reissue of share Meaning, Types, Accounting
August 2024	Redemption of Preference share, Issues of Bonus share Debenture 2 Meaning, Type, Issue
September 2024	Debenture 2 Redemption of Debentures Valuation of Goodwill 2 Meaning, objectives, determinates and main methods

October
2024

valuation of shares
determinates and main methods

Meaning, objectives,

Profit or loss before and after incorporation

November
2024

Final Accounts of Companies


Signature of Asst/Asso. Professor

GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2024-25

Name of Assistant/Associate Professor: Mirnal
 Class: B.Com Subject: Financial Accounting
 Semester: Ist

Months	Topics/Chapters to be Covered
July 2024	Unit - I Accounting - Meaning, objective, Process, Limitations and basic term of Accounting, Generally accepted Accounting Principles
August 2024	Accounting standard - AST, Journalizing, Posting and Preparation of trail balance Unit - II Capital and Revenue items, Reserves and Provision, Depreciation: Meaning, causes, accounting procedure
September 2024	Unit - II Depreciation Method, Accounting standard 10 Unit - III Accounting Error and Their Rectification Test and Assignment

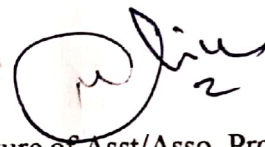
October
2024

Final Accounts with adjustments

Concept of Computerised Accounting system
Advantages, Limitation

November
2024

Accounting System Sourcing of Accounting
Software, Accounting Software,
Accounting For Non-Profit Organisation



Signature of Asst/Asso. Professor

GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2024-25

Name of Assistant/Associate Professor: Mirnal

Class: B.Com Subject: Cost Accounting

Semester: Vth

Months	Topics/Chapters to be Covered
July 2024	Cost Accounting :- Meaning, Features, Scope, Techniques, Methods, objectives, importance and limitations, Costing, Cost accountancy
August 2024	Cost :- Main elements and types Material Control :- Meaning and objectives, Material Purchase procedure, Fixation of inventory levels, EOQ analysis, Wastage of material Labour cost control :- Importance, Methods
September 2024	Labour cost control :- Treatment and control of cost sheet, Idle Time, Overtime, Time wages system, Wages Plan Overheads :- Meaning, Types and classification Test and Assignment

October
2024

Overheads $\rightarrow$ Allocation, Apportionment and
Absorption of overheads

Unit and output Costing $\rightarrow$ Meaning and ob-
jectives, cost sheet

November
2024

Unit and output Costing $\rightarrow$ Production Account,
Financial Account



Signature of Asst/Asso. Professor

GOVERNMENT COLLEGE BIROHAR (JHAJJAR)

Summary of Lesson Plans of College Faculty for Academic Session 2024-25

Name of Assistant/Associate Professor: _____

Mirnal

Class: B.Com

Subject: _____

Accounting for Management

Semester: Vth

Months	Topics/Chapters to be Covered
July 2024	Management Accounting Z Nature and Scope of Management Accounting, The management Accountant, The controller, The Treasurer, Management Accounting Principles
August 2024	Management Accounting Z Management Accounting vs Financial Accounting vs cost Accounting, Limitations of Management Accounting Analysis and Interpretation of Financial Statement Z Meaning, Types of Financial statements, analysis and interpretation of Financial statements, Types of Financial Statement
September 2024	Ratio Analysis Z Meaning of Ratios, classification of ratios, Balance sheet ratios and turnover ratios, advantages and limitations of Ratio Analysis Cash Flow Statement Z Meaning, objectives Test and Assignment

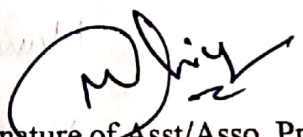
October
2024

Cash Flow statement - Limitations and Accounting
procedure, Financial Planning

Capital Budgeting - Meaning, nature, Need

November
2024

Capital Budgeting - Importance, Appraisal methods,
capital rationing


Signature of Asst/Asso. Professor