

MANOHAR MEMORIAL (P.G.) COLLEGE, FATEHABAD

Lesson Plan Format (18 weeks from January 2018 to April 2018)

Name of the Assistant/Associate Professor:

Vinod Kumar

Department:

Commerce

Class and Section →	B.Com III rd Semester Sec. (A) & (B)	B.Com IV th Semester Sec. (A)	
Subject	Corporate Accounting	Auditing	
Week 1 st , Day 1, Date: 1 Jan, 2018	Issue of Shares.	Introduction.	
Week 1 st , Day 2, Date: 2 Jan, 2018	→ Method of Issue of Shares.	Auditing in Ledger Necessity	Mr. Explanation
Week 1 st , Day 3, Date: 3 Jan, 2018	Share Capital its kinds.	Meaning & Definition necessity of Auditing	
Week 1 st , Day 4, Date: 4 Jan, 2018	Accounting Treatment of issue of shares.	Book-keeping v. Accountancy v. Auditing	Accounting
Week 1 st , Day 5, Date: 5 Jan, 2018	Under & Over Subscription of shares.	Scope of Auditing.	
Week 1 st , Day 6, Date: 6 Jan, 2018	Calls in Advance & Advance, issue of shares consideration other than cash.	Types & Qualities of Auditor	
	Holiday.	Auditing in Ledger	
	Numerical Problems.	Revising of above Topic.	

Signature of Teacher

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Department: Commerce

Class and Section →	B.Com. I st Semester Sec. (A) & Sec. (B)	B.Com. I st Semester Sec. (A)
Subject	Corporate Accounting	Auditing
Week Chapter: 2018	Issue of shares.	Objects, importance & Limitations of Auditing.
Prerequisites		
Assignments	Issue of shares at premium.	Objective of Auditing
Week : 1, day 1, Date: 8 Jan, 2018	Accounting Treatment of forfeiture and Re-issue of shares	Object of Auditing
Week : 2, Day 2, Date: 9 Jan, 2018	Numerical Problems	Errors vs. fraud Auditor's Responsibility for this.
Week : 3, Day 3, Date: 10 Jan, 2018	Numerical Problems	Advantages of Auditing.
Week : 4, Day 4, Date: 11 Jan, 2018	Numerical Problems.	Limitations of Auditing.
Week : 5, Day 5, Date: 12 Jan, 2018	Numerical Problems	Complete Revision of Both chapters
Week : 6, Day 6, Date: 13 Jan, 2018	Numerical Problems.	Complete Revision of Both chapters

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Name of the Assistant/Associate Professor: Vinod Kumar

Department: Commerce

Class and Section	B.Com I st Semester Sec. (A) & Sec. (B)	B.Com IV th Semester
Subject	Corporate Accounting	Sec. (A)
Week 3 rd , Chapter Jan 2018	Issue of Shares	Types of Audit
Prerequisites Jan 2018		
Assignments	Process of Book-building	Chart of Different types of Audit
Week 3 rd , day 1, Date..... 15 Jan, 2018	Process of Book-Building	Types of Audit
Week 3 rd , Day 2, Date..... 16 Jan 2018	Issue of Right & Bonus Shares.	Types of Audit according to the organization of Business
Week 3 rd , Day 3, Date..... 17 Jan. 2018	Numerical Problems	Types of Audit according to Practicality
Week 3 rd , Day 4, Date 18 Jan. 2018	Numerical Problems	Advantages & Disadvantages of Continuous & Periodic Audit
Week 3 rd , Day 5, Date..... 19 Jan 2018	Numerical Problems	Advantages & Disadvantages of Internal & External Audit
Week, Day 6, Date..... 20 Jan. 2018	Numerical Problems	Comparison Audit vs. Internal Audit External vs. Internal Audit

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Name of the Assistant/Associate Professor: Vinod Kumar

Department: Commerce

Class and Section →	B.Com IV th Semester Sec. (A) & Sec. (B)	B.Com IV th Semester Sec. (A)
Subject	Corporate Accounting	Auditing
Week 4 th , Chapter : Prerequisites	Issue of shares.	Audit process and Audit programme.
Assignments	Accounting treatment of Re-issue of share forfeited	"Detail note on Audit programme"
Week 4 th , day 1, Date..... 22 Jan. 18	Holidays	Holiday
Week 4 th , Day 2, Date..... 23 Jan. 18	Numerical Problems of issue of shares.	Disposal Reproduction before Audit
Week 4 th , Day 3, Date..... 24 Jan. 18	Holidays	Holiday
Week 4 th , Day 4, Date..... 25 Jan. 18	Numerical Problems of issue of shares.	Audit programme. - Meaning & Programme
Week 4 th , Day 5, Date..... 26 Jan. 18	Holiday	Holiday
Week 4 th , Day 6, Date..... 27 Jan. 18	Revision of complete Chapter of issue of shares.	Advantages & Disadvantages of Audit Programme

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Name of the Assistant/Associate Professor: Vinod Kumar

Department: Commerce

Class and Section	B.Com Food Semester Sec. (A) & Sec. (B)		B.Com IV th Sem. Sec. (A)
Subject	Corporate Accounting		Auditing.
Week Jan. Chapter: 2018.	Redemption of Preference Share.	Audit Power Programme.	
Prerequisites	Legal Provision regarding Redemption of Preference Share.	" Redemption before Audit programme "	
Assignments	Provisions regarding redemption of Preference Share.	Method of checking	
Week, day 1, Date..... 29 th Jan. 2018	Accounting Redemption of Preference Share.	Audit Working Paper.	
Week, Day 2, Date..... 30 Jan. 2018	Holiday.		Holiday
Week, Day 3, Date..... 31 Jan. 2018			
Week, Day 4, Date			
Week, Day 5, Date			
Week, Day 6, Date			

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Name of the Assistant/Associate Professor: Vinod Kumar

Department: Commerce

Class and Section →	B. Com Third Semester Sec. (A) & Sec. (B)	B. Com IVth Sem. (A)	Semester
Subject	Corporate Accounting		Accounting.
Week Chapter Prerequisites	Feb. 2018 Redemption of Preference Shares.	Audit books & Programme	
Assignments	Accounting treatment of Redemption of Preference Shares	Methods of Checking	"
Week 1 st , day 1, Date..... 1 Feb. 2018	Numerical Problems of Redemption of Preference Shares	Methods of Checking	
Week, Day 2, Date..... 2 Feb. 2018	Numerical Problems of Redemption of Preference Shares	Methods of Checking	
Week, Day 3, Date..... 3 Feb. 2018	Numerical Problems of Redemption of Preference Shares.	Methods of Checking	
Week, Day 4, Date			
Week, Day 5, Date.....			
Week, Day 6, Date.....			

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Department:

Commerce

Class and Section	→	B. Com III rd Sem.	Sec. (A) & Sec. (B)	B. Com IV th Sem.	Sec. (A)
Subject		Corporate Accounting		Auditing	
Week Chapter : 2018 Prerequisites	2 nd Feb. : 2018	Issue of Debentures.		Internal Check Control & Audit	
Assignments		Type of Debentures		Different aspects of Internal Audit	
Week Date.....	2 nd day 1, 5 Feb. 2018	Debentures & Type of Debentures.		Internal Control - Meaning & form.	
Week Date.....	2 nd Day 2, 6 Feb. 2018	Accounting Treatment of issue of Debentures		Internal Check - Meaning & features.	
Week Date.....	2 nd Day 3, 7 Feb. 2018	AT of issue of Debentures as a collateral security.		Internal check & Auditor	
Week Date.....	2 nd Day 4, 8 Feb. 2018	Issue of Debentures from Redemption Point of view.		Internal check v. Internal Audit	
Week Date.....	2 nd Day 5, 9 Feb. 2018	Numerical Problems.		Different aspects of Internal Check	
Week Date.....	2 nd Day 6, 10 Feb. 2018	Holiday		Holiday	

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Name of the Assistant/Associate Professor:

Vinod Kumar

Department:

Commerce

Class and Section	→	B.Com IV th Semester Sec. (A) & (B)	B.Com IV th Semester Sec. (A)	
Subject		Corporate Accounting	Auditing	
Week Chapter : Prerequisites	Feb. 2018	Redemption of Debentures.	Audit process & Program.	
Assignments		Method of Redemption of Debentures	(Detail note on Internal Audit)	
Week 3 rd , day 1, Date..... 12 Feb. 2018		Method of Redemption of Debentures.	Purchase & Purchase Return & Internal Check	
Week 3 rd , Day 2, Date..... 13 Feb. 2018		Accounting Treatment of Redemption of Debentures.	Store & Inventory Check	
Week 3 rd , Day 3, Date..... 14 Feb. 2018		Sinking Fund & How it is treated.	Cash Book & Internal Check	
Week 3 rd , Day 4, Date 15 Feb. 2018		Numerical Problems.	Cash Receipts & Payments & Internal Check	
Week 3 rd , Day 5, Date..... 16 Feb. 2018		Numerical Problems.	Wages & Internal Check	
Week 3 rd , Day 6, Date..... 17 Feb. 2018		Numerical Problems.	Objectives of Internal Audit Advantages Disadvantages	

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Name of the Assistant/Associate Professor: Vinod Kumar

Department: Commerce

Class and Section	→	B.Com Ind Sem.	Sec. (A) & Sec. (B)	B.Com IV th Sem. Sec. (A)
Subject		Corporate Accounting		Analysis.
Week Chapter Prerequisites	4 th Feb. 2018.	Redemption of Debentures.		Receipt checking Vouching.
Assignments		How Sinking Fund is treated.		Vouching of Receipts & Payments.
Week 1 st , day 1, Date.....	19 Feb 2018	Numerical Problem.		Meaning, features & objectives of Receipt checking
Week 2 nd , Day 2, Date.....	20 Feb. 2018	Numerical Problems		Voucher & types of Voucher
Week 3 rd , Day 3, Date.....	21 Feb. 2018	Numerical Problem		Vouching of Cash Book
Week 4 th , Day 4, Date	22 Feb. 2018	Numerical Problems		Vouching of Payments
Week 5 th , Day 5, Date.....	23 Feb. 2018	Numerical Problems		Vouching of Purchase Book
Week 6 th , Day 6, Date.....	24 Feb 2018	Numerical Problems.		Teaming and Leading System.

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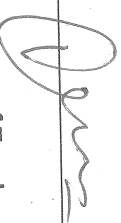
Lesson Plan Format (18 weeks from January 2018 to April 2018)

Name of the Assistant/Associate Professor: Vinod Kumar

Department: Commerce

Class and Section →	B.Com Hrd Semester Sec. (A & Sec. (B)	B.Com IV Semester Sec. (A)
Subject	Corporate Accounting.	Auditing.
Week 5 th . Feb. Chapter: 2018. Prerequisites	Redemption of Debentures.	Verification of Assets & Liabilities.
Assignments	Method of Redemption of Debentures	Procedure of Verification of Assets
Week, day 1, Date.....: 26 Feb 2018	Numerical Problems & Revision	Meaning, Features & Advantages of Verification
Week, Day 2, Date.....: 27 Feb. 2018	Numerical Problems & Revision	Duty of Auditors regarding Verification
Week, Day 3, Date.....: 28 Feb. 2018	Numerical Problems & Revision	Procedure of Verification of Assets
Week, Day 4, Date		
Week, Day 5, Date.....		
Week, Day 6, Date.....		

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Name of the Assistant/Associate Professor: Vinod Kumar

Department: Commerce

Class and Section	B. Com Ind Sem. Sec. (A) & Sec. (B)	B. Com IV th Sem. Sec. (A)
Subject	Corporate Accounting.	Auditing
Week March Chapter: 2018.	Final Accounts of Companies.	Verification of Asset & Liabilities.
Prerequisites	How Profit & Loss Account is prepared	• Procedure of Verification of Liabilities
Week 1 st , day 1, Date..... 1 March 2018	Detailed Discussion on Statement of Profit & Loss & Balance Sheet of Co.	Verification of Stock in trade.
Week 2 nd , Day 2, 2 nd Date..... Week 6 th March 2018	How Profit & Loss Appropriation Account is prepared	Verification of Liabilities
Week 3 rd , Day 3, Date..... 7 th March 2018	Numerical Problems	Verification of Liabilities
Week 4 th , Day 4, Date 8 March 2018	Numerical Problems	Verification of Liabilities
Week 5 th , Day 5, Date..... 9 March 2018	Numerical Problems.	Revision of Chapter
Week 6 th , Day 6, Date..... 10 March 2018	Numerical Problems.	Revision of Chapter

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Name of the Assistant/Associate Professor: Vinod Kumar

Department: Commerce

Class and Section →	B.Com 10th Semester Sec. (A) & Sec. (B)	Auditing Sec. (A)	B.Com 10th Sem.
Subject	Corporate Accounting	Auditing.	
Week 3, March Chapter : 30/8 Prerequisites	Liquidation of Companies	Power, Appointment Duties & Liabilities of an Auditor	
Assignments	How Liquidator final statement is prepared	Rights & Duties of Auditors	
Week 3, day 1, Date..... 12 March 2018	Method of Liquidation of Companies.	Method of Company Auditor Appointment	
Week 3, Day 2, Date..... 13 March 2018	How liquidator final statement is prepared	Qualification, Disqualification and Removal of Directors	
Week 3, Day 3, Date..... 14 March 2018	Numerical Problems	Rights & Duties of Auditor	
Week 3, Day 4, Date 15 March 2018	Numerical Problems	Liabilities of an Auditor	
Week 3, Day 5, Date..... 16 March 2018	Numerical Problems	Legal Position of an Auditor	
Week 3, Day 6, Date..... 17 March 2018	Numerical Problems.	Revision of Chapter	

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Department: Commerce

Class and Section →	B. Com III Sem. See (A) & See (B)	B. Com IV Sem. See (A)
Subject	Corporate Accounting	Auditing
Week Chapter Prerequisites	4 th March 2018 Liquidation of Company.	Audit Report.
Assignments	Preparation of List 'H'	Specimen of Different Audit Reports
Week Date.....	1 st day 1, 19 March 2018 Definition & Symbol Account & List of 'H'	Meaning, features & Limit objectives of Audit Report
Week Date.....	2 nd Day 2, 20 March 2018 Statement of Affairs of Companies	Contents of Audit Report
Week Date.....	3 rd Day 3, 21 March 2018 Numerical Problems	Type of Audit Report
Week Date.....	4 th Day 4, 22 March 2018 Numerical Problems	Difference between Audit Certificate & Report
Week Date.....	5 th Day 5, 23 March 2018 Holidays	Holidays.
Week Date.....	6 th Day 6, 24 March 2018 Revision of complete Chapter.	Specimen of Audit Reports

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Class and Section →	B.Com III Sem. Sec (A) & Sec (B)	B.Com III Sec (A)
Subject	Corporate Accounting	Auditing
Week 5 Chapter : Prerequisites	Valuation of Goodwill	Investigation
Assignments	Method of Valuation of Goodwill	Auditing vs. Investigation Difference
Week 5, day 1, Date..... 26 March 2018	Good & its features	Meaning of investigation & its necessity
Week 5, Day 2, Date..... 27 March 2018	Method of Valuation of Goodwill	Auditing vs. Investigation
Week 5, Day 3, Date..... 28 March 2018	Numerical Problem	Procedure of investigation
Week 5, Day 4, Date 29 March 2018	Holiday	Holiday
Week 5, Day 5, Date..... 30 March 2018	Numerical Problem	Types of investigation
Week 5, Day 6, Date..... 31 March 2018	Numerical Problem	Types of investigation

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Class and Section	→	B. Com Ind Sem. Sec (A) & Sec (B)	B. Com IV th Sec (A)
Subject		Corporate Accounting	Auditing.
Week April 2018 Chapter : Prerequisites		Valuation of shares.	Auditing of E-Commerce transaction.
Assignments		Methods of Valuation of shares.	Professional ethics under CA Act 1949.
Week 1., day 1, Date..... 2 April 2018		Meaning & Need of Valuation of shares	E-Commerce - introduction
Week 1., Day 2, Date..... 3 April 2018		Methods of Valuation of shares.	Audit in E-Commerce environment
Week 1., Day 3, Date..... 4 April 2018		Numerical Problems	Effect of E-Commerce on Audit process
Week, Day 4, Date 5 April 2018		Numerical Problems.	Professional conduct and ethics
Week, Day 5, Date..... 6 April 2018		Numerical Problems	Professional conduct under CA Act, 1949.
Week, Day 6, Date..... 7 April 2018		Numerical Problems.	Revision of this chapter

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Class and Section	B.Com IV th Sem. Sec. (A) & Sec. (B)		
Subject	Corporate Accounting		
Week April 2018 Chapter : Prerequisites	Complete Revision All Syllabus		
Assignments	Test		
Week day 1, Date..... 9 April 2018	Issue of shares.		
Week Day 2, Date..... 10 April 2018	Issue of shares.		
Week Day 3, Date..... 11 April 2018	Redemption of Preference shares.		
Week Day 4, Date 12 April 2018	Issue of Debentures		
Week Day 5, Date..... 13 April 2018	Redemption of Debentures		
Week Day 6, Date..... 14 April 2018	Redemption of Debentures. (Holiday)		

Holiday.

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Name of the Assistant/Associate Professor:

Vinod Kumar

Department:

Commerce

Class and Section	→	B. Com 1 st Sem.	Ser. (A) & Ser. (B)	B. Com 1 st Sem. Ser. (A)	
Subject		Corporate	Accounting	Auditing	
Week 3, April 2018 Chapter Prerequisites		Complete Revision of Syllabus.		Complete Revision of Syllabus.	
Assignments					
Week 3, day 1, Date..... 16 April 2018		Valuation of Shares		Chapter 6.	
Week 3, Day 2, Date..... 17 April 2018		Valuation of Goodwill.		Chapter 7.	
Week 3, Day 3, Date..... 18 April 2018		Final Accounts of (Holidays) Companies.		Holiday.	
Week 3, Day 4, Date..... 19 April 2018		Liquidation of Companies		Chapter 8	
Week 3, Day 5, Date..... 20 April 2018		Liquidation of Companies.		Chapter 9.	
Week 3, Day 6, Date..... 21 April 2018		Liquidation of Companies		Chapter 10	

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Class and Section →	B.Com I st Sem. Sec. (A) & Sec (B)	B.Com IV th Sem. Sec. (A)	
Subject	Accounting	Auditing	
Week 4, Chapter: Prerequisites	Revision through last 10 past years question paper.	Complete Revision of syllaby.	
Assignments			
Week 4, day 1, Date..... 23 April 2018.	Revision through Previous years question paper	Chapter 11	
Week 4, Day 2, Date..... 24 April 2018	Revision through Previous years question papers	Chapter 12.	
Week 4, Day 3, Date..... 25 April 2018	Revision through Previous years question paper	Discussion on Past years question paper.	
Week 4, Day 4, Date 26 April 2018	do -		
Week 4, Day 5, Date..... 27 April 2018	do -		
Week 4, Day 6, Date..... 28 April.	do -		

Signature of Teacher