

Lecture Plan

Name of the college: Government College of Arts, Science & Commerce, Sanquelim, Goa

Name of Faculty: Mr. Shahish Chudu Naik

Subject: ACCOUNTING

Paper : UCOD125 Accounting - II

Program: T.Y.B.Com

Division:

Academic year: 2024-25

Semester: VI

Total Lectures: 60

Course Objectives: To develop accounting skills in students to prepare books of accounts in respect of fire insurance claims, investments, redemption of debentures and liquidation of companies.

Expected Course Outcome:

1. Describe accounting for professionals, accounting standard applicable, terms and methods of redemption of debentures, modes of liquidation.
2. Identify the legal provisions in preparation of various accounts.
3. Prepare different statements of professionals, valuation of investments at the end of accounting period.
4. Prepare liquidators financial statement of accounts.

Student Learning Outcome:

At the completion of the course student will be able to:

1. Describe accounting for professionals, accounting standard applicable, terms and methods of redemption of debentures, modes of liquidation.

2. Identify the legal provisions in preparation of various accounts.
3. Prepare different statements of professionals, valuation of investments at the end of accounting period.
4. Prepare liquidators financial statement of accounts.

Dates	No. of Lectures	Topics, Subtopics to be Covered	Exercise/Assignment	ICT Tools	Reference Books
09/12/2024 - 14/12/2024	4	Introduction to Accounting Systems: - Accrual/Mercantile System - Cash System - Books of Accounts (Cash Book, Memorandum Book) Accounting Systems Continued: - Stock Register - Receipts & Expenditure Account - Profit & Loss Account and Balance Sheet	Monthly test	PPT, Blackboard	Jain & Narang, Advanced Accountancy; Mahajan & Kulkarni, Corporate Accounting
16/12/2024 - 21/12/2024	4	Accounting Statements: - Practical problems on Receipts & Expenditure Account, Profit & Loss Account, Balance Sheet	-	PPT, Blackboard	Monga & Ahuja, Advanced Accounting; Mukherjee & Hanif, Modern Accountancy
02/01/2025 - 04/01/2025	4	Accounting Statements: - Practical problems on Receipts & Expenditure Account, Profit & Loss Account, Balance Sheet	Monthly test	PPT, Blackboard	Mahajan & Kulkarni, Corporate Accounting

06/01/2025 - 11/01/2025	4	Unit II: Investment Accounting: - Meaning and Types of Investments - Ex-interest/Dividend, Cum-interest/Dividend transactions Investment Accounting Continued: - Brokerage, Securities Transaction Tax - Purchase and Sale of Investments	-	PPT, Blackboard	Monga & Ahuja, Advanced Accounting
13/01/2025 - 18/01/2025	4	Investment Practical Problems: - Fixed Income Bearing Securities - Variable Income Securities	-	Blackboard	Mukherjee & Hanif, Modern Accountancy
20/01/2025 - 25/01/2025	4	Investment Accounting: - Bonus Shares, Rights Issue, Valuation of Investments	-	PPT, Blackboard	Jain & Narang, Advanced Accountancy
27/01/2025 - 01/02/2025	4	Unit III: Redemption of Debentures: - Concept, Sources of Finance - Sinking Fund and Insurance Policy Methods	Monthly test	Blackboard	Mahajan & Kulkarni, Corporate Accounting
03/02/2025 - 08/02/2025	4	Redemption of Debentures Continued: - Journal Entries and Ledger Accounts - Own Debentures Method	-	PPT, Blackboard	Monga & Ahuja, Advanced Accounting
10/02/2025 - 15/02/2025	4	Redemption of Debentures Practical Problems: - Sinking Fund Method, Insurance Policy Method	-	Blackboard	Mukherjee & Hanif, Modern Accountancy
17/02/2025 - 22/02/2025	4	Redemption Practical Problems: - Convertible Debentures Method	-	Blackboard	Jain & Narang, Advanced Accountancy

24/02/2025 - 29/02/2025	4	Redemption Practical Problems Continued: - Conversion and Premium on Redemption	-	PPT, Blackboard	Mahajan & Kulkarni, Corporate Accounting
02/03/2025 - 07/03/2025	4	Unit IV: Liquidation of Companies: - Meaning, Methods, and Consequences of Liquidation - Fraudulent Preference	Monthly test	PPT, Blackboard	Monga & Ahuja, Advanced Accounting
09/03/2025 - 14/03/2025	4	Liquidation Continued: - Order of Payment, Statement of Affairs, Deficiency/Surplus Account	-	PPT, Blackboard	Mukherjee & Hanif, Modern Accountancy
16/03/2025 - 21/03/2025	4	Liquidation Practical Problems: - Preparation of Liquidator's Final Statement of Account	-	Blackboard	Jain & Narang, Advanced Accountancy
23/03/2025 - 28/03/2025	4	Liquidation Practical Problems Continued: - Revision and Case Studies	-	PPT, Blackboard	Mahajan & Kulkarni, Corporate Accounting
30/03/2025 - 04/04/2025	4	Revision and Review: - Review of Key Concepts and Practical Exercises	-	PPT, Blackboard	All Reference Books
06/04/2025 - 11/04/2025	4	Final Revision and Assessment	-	Blackboard	All Reference Books

Component	Max Marks
ISA 1	10
ISA 2	10
Practical	
Project	
Semester End Exam	80