

SATYUG DARSHAN INSTITUTE OF ENGINEERING AND TECHNOLOGY, FARIDABAD

Lesson Plan / Teaching Plan / Lecture Plan with Progress : BBA IIFSB - 5th Semester : Odd Semester 2025 - 26

Course Name (Code) : Corporate Accounting (BBA-FSBN-502)

Faculty : Mr. Paramjeet Singh Ahuja

Topics / lectures are arranged in sequence - same - as taught in the class. Maintain data related to "Date" in its hard copy.

S. No.	Lecture No.	Topic Description	Teaching Pedagogy	Reference Material	Remarks, if any
1	Lect. 1	Unit 1 : Accounting for Share Capital Transactions - Issuance of Shares.	Board	T 1	
2	Lect. 2	Issue of Shares at Par, Premium and Discount (Subscription at Par)	Board	T 1	
3	Lect. 3	Above topic contd.....	Board	T 1	
4	Lect. 4	Above topic contd.....	Board	T 1	
5	Lect. 5	Issue of Shares at Par, Premium and Discount (Under-Subscription)	Board	T 1	
6	Lect. 6	Issue of Shares at Par, Premium and Discount (Over-Subscription)	Board	T 1	
7	Lect. 7	Above topic contd.....	Board	T 1	
8	Lect. 8	Above topic contd.....	Board	T 1	
9	Lect. 9	Calls in Advance and Calls in Arrears	Board	T 1	
10	Lect. 10	Above topic contd.....	Board	T 1	
11	Lect. 11	Forefeiture of Shares	Board	T 1	
12	Lect. 12	Above topic contd.....	Board	T 1	
13	Lect. 13	Reissue of Forefeited Shares	Board	T 1	
14	Lect. 14	Above topic contd.....	Board	T 1	
15	Lect. 15	Buy Back of Shares	Board	T 1	
16	Lect. 16	Above topic contd.....	Board	T 1	
17	Lect. 17	Acquisition of Business and Profit Prior to Incorporation	Board	T 1	
18	Lect. 18	Above topic contd.....	Board	T 1	
19	Lect. 19	Above topic contd.....	Board	T 1	
20	Lect. 20	Unit 2 : Accounting of Issuance of Debentures.	Board	T 1	
21	Lect. 21	Issue of Debentures at Par, Premium and Discount (Subscription at Par)	Board	T 1	
22	Lect. 22	Issue of Debentures at Par, Premium and Discount (Under-Subscription)	Board	T 1	
23	Lect. 23	Issue of Debentures at Par, Premium and Discount (Over-Subscription)	Board	T 1	
24	Lect. 24	Methods of Redemption of Debentures	Board	T 1	
25	Lect. 25	Above topic contd.....	Board	T 1	
26	Lect. 26	Above topic contd.....	Board	T 1	
27	Lect. 27	Above topic contd.....	Board	T 1	
28	Lect. 28	Underwriting of Shares and Debentures	Board	T 1	
29	Lect. 29	Above topic contd.....	Board	T 1	
30	Lect. 30	Above topic contd.....	Board	T 1	
31	Lect. 31	Unit 3 : Preparation of Final Accounts as per the requirement of Schedule VI of the Companies Act.	Board	T 1	
32	Lect. 32	Above topic contd.....	Board	T 1	
33	Lect. 33	Above topic contd.....	Board	T 1	
34	Lect. 34	Above topic contd.....	Board	T 1	
35	Lect. 35	Above topic contd.....	Board	T 1	
36	Lect. 36	Above topic contd.....	Board	T 1	
37	Lect. 37	Above topic contd.....	Board	T 1	
38	Lect. 38	Accounting Standards : Meaning and Salient Features of AS-4, 5, 15, 17, 18 and 29.	Board	T 1	
39	Lect. 39	Above topic contd.....	Board	T 1	
40	Lect. 40	Above topic contd.....	Board	T 1	
41	Lect. 41	Unit 4 : Goodwill : Meaning, Nature and Factors Affecting Goodwill.	Board	T 1	
42	Lect. 42	When there is a need to value Goodwill arise?	Board	T 1	
43	Lect. 43	Valuation of Goodwill : Methods and their Practice	Board	T 1	
44	Lect. 44	Above topic contd.....	Board	T 1	
45	Lect. 45	Valuation of Shares : Meaning, When and Why we need to value Shares.	Board	T 1	
46	Lect. 46	Factors affecting the valuation of shares.	Board	T 1	
47	Lect. 47	Methods of Valuation of Shares.	Board	T 1	
48	Lect. 48	Above topic contd.....	Board	T 1	
49	Lect. 49	Above topic contd.....	Board	T 1	
50	Lect. 50	Liquidation of Companies.	Board	T 1	
51	Lect. 51	Above topic contd.....	Board	T 1	
52	Lect. 52	Above topic contd.....	Board	T 1	
53	Lect. 53	Revision	Board	T 1	
54	Lect. 54	Revision	Board	T 1	
55	Lect. 55	Revision	Board	T 1	

Study Material / Books / Web-resources / Online Courses Links etc.

S. No.	Description
T 1	Gupta R.L., Advanced Accounting, Vol II, S. Chand & Sons, New Delhi.
T 2	Jain. S. P & K.L Narang, Advanced Accounting, Kalyani Publishers, New Delhi.