

LESSON PLAN OF CORPORATE ACCOUNTING
ACADEMIC SESSION: SUMMER 2025

Discipline: Modern Office Management		Semester : 2ND	Name of the Teaching Faculty: Sri Rajani Kanta Choudhury, Sr.Lect.	
			THEORY	
Subject : Corporate Accounting			From date: 04/02/2025 to 17/05/2025 No. of weeks:-15(excluding holidays)	
WEEK	No. of classes/week-4		CHAPTER/UNIT	THEORY
1 ST	1ST		UNIT-I Accounting For Share Capital And Debenture	Types of shares
	2ND			Issue and Pro-rata allotment of shares
	3RD			concept & process of book building
	4TH			concept & process of book building
2 ND	1ST			forfeiture and reissue of forfeited shares
	2ND			Issue of rights
	3RD			Issue of bonus shares
	4TH			ESOPs and Buy Back of shares
3 RD	1ST			Issue and redemption of preference shares
	2ND			Issue and redemption of debentures
	3RD			basic concept of Associate Companies
	4TH			Subsidiary Companies
4 TH	1ST			Joint venture Companies
	2ND			Related party and related party disclosure
	3RD			Quiz
	4TH			Class test
5 TH	1ST		UNIT-II Final Account of Companies including one Person Company	Introduction
	2ND			Definition of financial statement
	3RD			Preparation of financial statements
	4TH			Preparation of financial statements
6 TH	1ST			Preparation of financial statements
	2ND			corporate entities including one Person company
	3RD			corporate entities including one Person company
	4TH			corporate entities including one Person company
7 TH	1ST			Division I of Schedule III of the Companies Act 2013
	2ND			Division I of Schedule III of the Companies Act 2013
	3RD			Division II of Schedule III of the Companies Act 2013

	4TH		Division II of Schedule III of the Companies Act 2013
8TH	1ST		Preparation of Financial Statements.
	2ND		Preparation of Financial Statements.
	3RD		Quiz
	4TH		Class Test
9TH	1ST	UNIT-III Corporate Reconstruction and Profit or Loss Prior to Incorporation Internal Reconstruction	Definition of Internal Reconstruction
	2ND		Accounting treatment for alteration of share capital
	3RD		reduction of the share capital
	4TH		Preparation of balance sheet after Internal Reconstruction.
10TH	1ST		Preparation of balance sheet after Internal Reconstruction
	1ST		Preparation of balance sheet after Internal Reconstruction
	2ND		Preparation of balance sheet after Internal Reconstruction
	3RD		External Reconstruction
	4TH		accounting for amalgamation in the nature of merger
11TH	1ST		accounting for amalgamation in the nature of merger
	2ND		nature of acquisition
	3RD		Profit or loss Prior to Incorporation
	4TH		Profit or loss Prior to Incorporation
12TH	1ST		Meaning of profit or loss prior to incorporation;
	2ND		accounting treatment of profit or loss prior to incorporation
	3RD		Quiz
	4TH		Class Test
13TH	1ST	UNIT-IV Consolidated Financial Statement And Reporting	Consolidation process
	2ND		Elimination entries
	3RD		Intercompany transactions
	4TH		Revaluation of assets and liabilities
			Non-controlling interests (NCI)
14TH	1ST		Equity method investments
	2ND		Issue of bonus shares and distribution of dividend from pre and post-acquisition period.
	3RD		Preparation of consolidated financial statements
	4TH		Reporting: Financial reporting , non-financial reporting
15TH	1ST		Business Responsibility and Sustainability Reporting
	2ND		Environmental Social And Governance Reporting

	3RD		Sustainability Reporting (As per GRI), Integrated Reporting (As per IIRC),
	4TH		Class Test

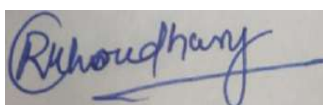
Signature of faculty

LESSON PLAN OF MANAGEMENT ACCOUNTING ACADEMIC SESSION: SUMMER 2025

Discipline: Modern Office Management		Semester : 4 th	Name of the Teaching Faculty: Sri Rajani Kanta Choudhury, Sr.Lect.	
Subject: Management Accounting			THEORY	
			From date: 04/02/2025 to 17/05/2025 No. of weeks:-15(excluding holidays)	
WEEK	No. of classes/week- 5	CHAPTER/UNIT	THEORY	
1 ST	1ST	UNIT-I Management Accounting	Introduction	
	2ND		Meaning, Definition	
	3RD		Nature of management accounting	
	4TH		Scope of management accounting	
	5TH		Functions of management accounting	
2 ND	1ST		Functions of management accounting	
	2ND		Role of management accounting	
	3RD		Role of management accounting	
	4TH		Management accounting vs. financial accounting	
	5TH		Tools of management accounting	
3 RD	1ST		Tools of management accounting	
	2ND		Techniques of management accounting	
	3RD		Techniques of management accounting	
	4TH		Quiz	
	5TH		Class test	

4TH	1ST	UNIT-II FINANCIAL STATEMENT	Introduction
	2ND		Definition
	3RD		Meaning
	4TH		Types of financial statement
	5TH		Limitation
5TH	1ST		Objectives
	2ND		Methods of financial statement analysis
	3RD		Ratio analysis
	4TH		Classification of ratio
	5TH		Profitability ratio
6TH	1ST		Turnover ratio
	2ND		Liquidity ratio
	3RD		Advantages of ratio analysis
	4TH		Limitations of accounting ratio
	5TH		Class test
7TH	1ST	UNIT-III ABSORPTION AND MARGINAL COSTING	Marginal costing
	2ND		Marginal costing and differential costing as a tool for decision making
	3RD		Marginal costing and differential costing as a tool for decision making
	4TH		Make or buy
	5TH		Change of product mix
8TH	1ST		Change of product mix
	2ND		Pricing
	3RD		Pricing
	4TH		Break even analysis
	5TH		Break even analysis
9TH	1ST		Exploring new market
	2ND		Exploring new market
	3RD		Shutdown decision
	4TH		Class test
	5TH		Quiz
10TH	1ST	UNIT-IV BUDGETING FOR PROFIT PLANNING AND CONTROL	Introduction
	2ND		Definition
	3RD		Meaning of budget
	4TH		Budgetary control
	5TH		Objectives
11TH	1ST		Merits
	2ND		Limitation
	3RD		Types of budget
	4TH		Fixed budgeting
	5TH		Flexible budgeting
12TH	1ST		Control ratio
	2ND		Zero base budgeting
	3RD		Performance budgeting
	4TH		Class test
	5TH		Quiz
13TH	1ST		Introduction
	2ND		Meaning of standard cost

	3RD	UNIT-V STANDARD COSTING AND VARIANCE ANALYSIS	Meaning of standard costing
	4TH		Advantages
	5TH		Application
	1ST		Application
	2ND		Variance analysis
14 TH	3RD		Variance analysis
	4TH		Material
	5TH		Labour
	1ST		Overhead
	2ND		Responsibility accounting
15 TH	3RD		Responsibility centers
	4TH		Class test
	5TH		Quiz



Signature of the faculty

LESSON PLAN OF MANAGEMENT ACCOUNTING ACADEMIC SESSION: SUMMER 2025

Discipline: Modern Office Management		Semester : 6 TH	Name of the Teaching Faculty: Sri Rajani Kanta Choudhury, Sr.Lect.	
			THEORY	
Subject: Corporate Governance And Business Ethics		From date: 04/02/2025 to 17/05/2025 No. of weeks:-15(excluding holidays)		
WEEK	No. of classes/week- 5	CHAPTER/UNIT	THEORY	
1 ST	1ST	UNIT-I <		

	5TH		Factors affecting business ethics
4TH	1ST	UNIT-II	Ethical theories in business
	2ND		Application in business
	3RD		Application in business
	4TH		Enterprise mission
	5TH		Institution ethics
5TH	1ST		Code of ethics
	2ND		Its implementations
	3RD		Important
	4TH		Important
	5TH		Need for business ethics in Indian context
6TH	1ST		Social responsibilities of business
	2ND		Concept and dimensions towards different groups of the society
	3RD		Concept and dimensions towards different groups of the society
	4TH		Class test
	5TH		Quiz
7TH	1ST	UNIT-III	Introduction
	2ND		Introduction
	3RD		Meaning of corporate governance
	4TH		Definition of corporate governance
	5TH		Market model of governance
8TH	1ST		Market model of governance
	2ND		Issues in Corporate governance
	3RD		Issues in Corporate governance
	4TH		Need and importance
	5TH		Need and importance
9TH	1ST		Benefits of goods governance
	2ND		Benefits of goods governance
	3RD		Emphasize on corporate governance
	4TH		Quiz
	5TH		Class test
10TH	1ST	UNIT-IV	Different theories underlying corporate governance
	2ND		Different theories underlying corporate governance
	3RD		Different theories underlying corporate governance
	4TH		Stake holders theory, Agency theory
	5TH		Corporate governance mechanisms
11TH	1ST		Corporate governance mechanisms
	2ND		Corporate governance mechanisms
	3RD		Indian model, Japanese model, German model
	4TH		Process and corporate governance
	5TH		Process and corporate governance
	1ST		Process and corporate governance

12TH	2ND		Transparency, accountability and empowerment
	3RD		Transparency, accountability and empowerment
	4TH		Quiz
	5TH		Class test
13TH	1ST	UNIT-V ROLE PLAYERS	Role of board of directors
	2ND		Role of board of directors
	3RD		Board structure
	4TH		Board structure
	5TH		Role of non-executive directors
14TH	1ST		Role of non-executive directors
	2ND		Role of auditors
	3RD		Role of auditors
	4TH		SEBI growth of corporate governance
	5TH		Role of corporate governance on India
15TH	1ST		Role of corporate governance on India
	2ND		Different committees in corporate governance in India
	3RD		Different committees in corporate governance in India
	4TH		Revision
	5TH		Revision

Signature of the faculty