LESSON PLAN

SESSION 2023-24

FACULTY NAME : DEEPAK KUMAR

SUBJECT : CORPORATE ACCOUNTING

CLASS : B.COM 2ND YEAR 3rd SEM (A&B)

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| WEEKS  | CONTENT |
| JULYWEEK 4 | INTRODUCTION TO CORPORATE ACCOUNTING |
| AUGUST WEEK 1 | SHARE CAPITAL (INTRODUCTION TO COMPANY, SHARE CAPITAL)  |
| WEEK 2 | PRIVATE PLACEMENT OF SHARES, BOOK BUILDING PROCESS |
| WEEK 3 | JOURNAL ENTRIES REGARDING ISSUE OF SHARE AND BUYBACK  |
| WEEK 4 | ISSUE OF RIGHT SHARES AND BONUS SHARES (UNIT TEST) |
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| SEPTEMBER |  |
| WEEK 1 | ISSUE OF DEBENTURES (TYPES AND PROCESS) |
| WEEK 2 | RIGHT OFF PROCESS OF DISCOUNT ON DEBENTURE |
| WEEK 3 | REDEMPTION OF DEBENTURE  |
| WEEK 4 | TYPES OF REDEMPTION OF DEBENTURE  |
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| OCTOBER |  |
| WEEK 1 | VALUATION OF GOODWILL |
| WEEK 2 | METHODS OF VALUATION OF GOODWILL |
| WEEK 3 | VALUATION OF SHARES (UNIT TEST) |
| WEEK 4 | METHODS OF VALUATION  |
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| NOVEMBER |  |
| WEEK 1 | PROFIT AND LOSS BEFORE AND AFTER INCORPORATION |
| WEEK 2 | FINAL ACCOUNTS OF COMPANY  |
| WEEK 3 | REVISION  |
| WEEK 4 | REVISION |
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LESSON PLAN

SESSION 2023-24

FACULTY NAME : DEEPAK KUMAR

SUBJECT : CORPORATE ACCOUNTING

CLASS : B.COM 2ND YEAR 4th SEM (A&B)

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| WEEKS  | CONTENT |
| JANUARY | INTRODUCTION TO CORPORATE ACCOUNTING |
| WEEK 3 | INTERNAL RECONSTRUCTION, OBJECTIVE, METHODS, REDUCTION OF SHARE CAPITAL AND ITS PROCEDURE  |
| WEEK 4 | EXTERNAL RECONSTRUCTION AND ACQUISITIONS  |
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| FEBRUARY |  |
| WEEK 1 | AMALGAMATION, ABSORPTION AND RECONSTRUCTION (MERGER AND PURCHASE)  |
| WEEK 2 | PURCHASE CONSIDERATION METHOD AND PREPARATION OF BOOKS OF ACCOUNT  |
| WEEK 3 | LIQUIDATION OF A COMPANY, MEANING AND METHODS  |
| WEEK 4 | PREPARATION OF LIQUIDATOR FINAL STATEMENT OF ACCOUNT, LIST OF CONTRIBUTORS (UNIT TEST) |
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| MARCH |  |
| WEEK 1 | FINANCIAL REPORTING FOR FINANCIAL INSTITUTIONS. TYPES OF FINANCIAL INSTITUTIONS  |
| WEEK 2 | NON- BANKING FINANCIAL INSTITUTION AND ITS REPORTING  |
| WEEK 3 | FINAL ACCOUNTS OF BANKING COMPANIES. BANK BOOK KEEPING AND WORKING |
| WEEK 4 | SLIP SYSTEM: TELLER SYSTEM ADVANTAGES AND DISADVANTAGES (UNIT TEST) |
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| APRIL  |  |
| WEEK 1 | SCHEDULES OF PROFIT AND LOSS, SCHEDULES OF BALANCE SHEET  |
| WEEK 2 | LEGAL DEFINITION AND REQUIREMENT ADVANTAGES AND DISADVANTAGES, CONSOLIDATED FINANCIAL STATEMENT IN CASE OF PARTLY AND WHOLLY OWNED SUBSIDIARY  |
| WEEK 3 | ACCOUNTS OF HOLDING COMPANIES  |
| WEEK 4 | REVISION |
| MAY |  |
| WEEK 1 | REVISION |
| WEEK 2 | REVISION |
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LESSON PLAN

SESSION 2023-24

FACULTY NAME : DEEPAK KUMAR

SUBJECT : INTERNATIONAL BUSINESS ENVIRONMENT

CLASS : B.COM 2ND YEAR 3RD SEM (A&B)

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| WEEKS  | CONTENT |
| JULY 4 WEEK | INTRODUCTION TO INTERNATIONAL BUSINESS ENVIRONMENT |
| AUGUST WEEK 1 | RECENT GLOBAL TRENDS IN INTERNATIONAL TRADE AND FINANCE; DIMENSIONS AND MODES OF IB; STRUCTURE OF IB ENVIRONMENT; BARRIERS TO IB |
| WEEK 2 | RISK IN IB; MOTIVES FOR INTERNATIONALIZATION OF FIRMS; ORGANIZATIONAL STRUCTURE FOR IB |
| WEEK 3 | WORLD TRADING SYSTEM AND IMPACT OF WTO; EXCHANGE RATE SYSTEMS; GLOBAL FINANCIAL SYSTEM; |
| WEEK 4 | INTERNATIONAL BUSINESS INFORMATION AND COMMUNICATION. (UNIT TEST) |
| SEPTEMBER |  |
| WEEK 1 | FOREIGN MARKET ENTRY STRATEGIES; DECISIONS; TYPES AND MOTIVES FOR FOREIGN COLLABORATION; |
| WEEK 2 | COUNTRY EVALUATION AND SELECTION; FACTORS AFFECTING FOREIGN INVESTMENT |
| WEEK 3 | IMPACT OF FDI ON HOME AND HOST COUNTRIES;  |
| WEEK 4 | CONTROL MECHANISMS IN IB.  |
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| OCTOBER |  |
| WEEK 1 | DECISIONS CONCERNING GLOBAL MANUFACTURING AND MATERIAL MANAGEMENT; OUTSOURCING FACTORS |
| WEEK 2 | PRODUCT AND BRANDING DECISIONS; MANAGING DISTRIBUTION CHANNELS; INTERNATIONAL PROMOTION MIX AND PRICING DECISIONS |
| WEEK 3 | MANAGING GLOBAL SUPPLY CHAINS, MECHANISM OF INTERNATIONAL TRADE |
| WEEK 4 | COUNTER TRADE PRACTICES; TRANSACTIONS. (UNIT TEST) |
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| NOVEMBER |  |
| WEEK 1 | HARMONIZING ACCOUNTING DIFFERENCE ACROSS COUNTRIES;THE LESSARD-LORANGE MODEL, CROSS CULTURAL CHALLENGES IN IB, ETHICAL DILEMMAS AND SOCIAL RESPONSIBILITY ISSUES. |
| WEEK 2 | CURRENCY TRANSLATION METHODS FOR CONSOLIDATING FINANCIAL STATEMENTS  |
| WEEK 3 | INTERNATIONAL STAFFING DECISIONS; COMPENSATION AND PERFORMANCE APPRAISAL OF EXPATRIATE STAFF.  |
| WEEK 4 | REVISION |
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| DECEMBER WEEK 1 | REVISION |

LESSON PLAN

SESSION 2023-24

FACULTY NAME : DEEPAK KUMAR

SUBJECT : INTERNATIONAL MARKETING

CLASS : B.COM 2ND YEAR 4th SEM (A&B)

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| **WEEKS**  | **CONTENT** |
| JANUARY | **International Marketing**:  |
| WEEK 3 | Nature and Concept Domestic Vs International Marketing; |
| WEEK 4 | Opportunities and Challenges for marketing in International Environment (ASSIGNMENT) |
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| February | **Product Planning and Pricing:**  |
| WEEK 1 | Foreign market selection and entry modes. |
| WEEK 2 | International product life cycle research and information’s |
| WEEK 3 | Product designing and packaging; Pricing process and methods (UNIT TEST) |
| WEEK 4 | International price quotations and payment terms. |
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| March | **International Distribution**:  |
| WEEK 1 | Channel structure and selection decisions |
| WEEK 2 | Managing channel conflicts |
| WEEK 3 | Selection and appointment of foreign sales agents (UNIT TEST) |
| WEEK 4 | Basic export procedure and documentation. |
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| April  | **Product Promotion**:  |
| WEEK 1 | Methods of International product Promotion |
| WEEK 2 | Challenges in International Advertising and Media Strategy  |
| WEEK 3 | Web marketing, Organising trade fairs and exhibitions |
| WEEK 4 | REVISION |
| May |  |
| WEEK 1 | REVISION |
| WEEK 2 | REVISION |
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LESSON PLAN

SESSION 2023-24

FACULTY NAME : DEEPAK KUMAR

SUBJECT : CORPORATE LAW

CLASS : B.COM 2ND YEAR 4th SEM (A&B)

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| **WEEKS**  | **CONTENT** |
| JULY |  |
| WEEK 4 | Company- Meaning and Characteristics; Features of company. |
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| AUGUST |  |
| WEEK 1 | Types of companies, advantages and disadvantages of incorporation |
| WEEK 2 | Lifting of corporate veil. |
| WEEK 3 | Formation of Company: - Promotion of company; Functions of promoter; importance of promoter.  |
| WEEK 4 | Promoter’s remuneration; legal status of Promoter , Rights of promoters; Duties of promoters; Liabilities of promoters; |
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| SEPTEMBER |  |
| WEEK 1 | Prospectus: - definition; Public offer, contents;  |
| WEEK 2 | Misleading prospectus and its consequences |
| WEEK 3 | Pre- incorporation contracts |
| WEEK 4 | Incorporation and commencement of Business |
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| OCTOBER  |  |
| WEEK 1 | Memorandum of Association: - Meaning; importance;  |
| WEEK 2 | Clauses of memorandum of association and their Alteration  |
| WEEK 3 | Doctrine of Ultra- virus |
| WEEK 4 | Articles of Association: - Meaning; contents; Scope and alteration |
| NOVEMBER |  |
| WEEK 1 | Alteration of articles of association; constructive notice and doctrine of indoor management. |
| WEEK 2 | Borrowing Powers; Debentures and Charges |
| WEEK 3 | REVISION |
| WEEK 4 | REVISION |

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CLASS : B.COM 2ND YEAR 4th SEM (A&B)

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| **WEEKS**  | **CONTENT** |
| JANUARY |  |
| WEEK 3 | Depository System –meaning and importance; Paperless Trading – Benefits and Procedure; Need for educating investors |
| WEEK 4 | Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares |
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| February |  |
| WEEK 1 | Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital.  |
| WEEK 2 | Further issue of share capital; Rights of pre-emption of shares |
| WEEK 3 | Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership;  |
| WEEK 4 | Termination of membership; Rights and Liabilities of members. |
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| March |  |
| WEEK 1 | Meeting of Company: - Essentials of valid meeting; meetings of Shareholders |
| WEEK 2 | Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; |
| WEEK 3 | Proxy; Voting, Notice, Agenda and Minutes of meetings |
| WEEK 4 | Directors: - Duties, Powers, Liabilities, Appointment and removal of directors |
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| April  |  |
| WEEK 1 | Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up;  |
| WEEK 2 | Powers and Duties of company Liquidator, consequences of winding up. |
| WEEK 3 | REVISION |
| WEEK 4 | REVISION |
| May |  |
| WEEK 1 | REVISION |
| WEEK 2 |  |
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