

Odd Semester Lesson Plan

Teacher name: **Dr. VK Jain**

Subject: **BC-301 CORPORATE ACCOUNTING-I**

October 2020

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares

November 2020

Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures

December 2020

Final accounts of companies (excluding computation of managerial remuneration).

January 2021

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

February 2021

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.