**Lesson Plan**

**Session: 2025-26**

Faculty Name: Dr. Anshu

Subject:- Corporate Accounting I

Class: B.Com 3rd Semester

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| Week 1  21st July – 26th July, 2025 | Issue of Shares: Concept, Types |
| Week 2  28th July – 2nd Aug, 2025 | Process and Procedure of Issue of Shares(Including Insider Trading) |
| Week 3  4th Aug – 9th Aug, 2025 | Transfer of Shares, DMAT, Bonus Shares, Sweat Equity Shares |
| Week 4  11th Aug – 16th Aug, 2025 | Right Shares, Buy Back of Shares, Dividend on Shares |
| Week 5  18th Aug – 23rd Aug, 2025 | Redemption of Preference Shares |
| Week 6  25th Aug – 30th Aug, 2025 | Debentures: Concept, Feature & Types |
| Week 7  1st Sept. – 6th Sept. 2025 | Provisions related to issue of Debentures, Utilization of Debenture capital |
| Week 8  8th Sept. – 13th Sept. 2025 | Role and Status of Debenture holders in a Company, Purchase of Own Debentures |
| Week 9  15th Sept. – 20th Sept. 2025 | Valuation of Debentures: Concept, Need and factors affecting Debenture Valuation |
| Week 10  22nd Sept. – 27th Sept. 2025 | Methods of Debenture Valuation |
| Week 11  29th Sept. – 4th Oct, 2025 | Profit Prior to Incorporation: Concept and Procedure |
| Week 12  6th Oct – 11th Oct, 2025 | Allocation of Expenses and Incomes |
| Week 13  13th Oct -18th Oct, 2025 | Underwriting of Shares: Concepts, Features Benefits and Parties |
| **Diwali Break from 19th Oct to 26th Oct, 2025** | |
| Week 14  27th Oct – 1st Nov, 2025 | Underwriting: Types and Accounting Treatment |
| Week 15  3rd Nov- 8th Nov, 2025 | IDCS: Overview |
| Week 16  10th Nov – 15th Nov, 2025 | Final Accounts of Companies: Concept |
| Week 17  17th Nov – 22nd Nov, 2025 | Preparation of Final Accounts as per Companies Act, 2013 |
| Week 18  24th Nov – 1st Dec, 2025 | Revision |

Note: Class Tests, Group Discussions and Presentation with Assignment will be organized from time to time as per requirement.