ST. JOSEPH'S COLLEGE, HASSAN

(Affiliated to the University of Mysore)

LESSON PLAN 2018-2019(Even Semester)

CORPORATE ACCOUNTING II

Prepared by: Ms. Shwetha.MA

<u>Objectives of the Subject:</u> To acquaint the students with the management skills which enable them to excel in their professional and personal life.

MODULE WISE LESSON PLAN

IINII/T/	TODICS FOR	DDOCEDUR	LE ADMINIC OUTCOME	ACCECCMEN
UNIT/	TOPICS FOR		LEARNING OUTCOME	ASSESSMEN
SESSION/	STUDENT	E	(OUTPUT)	T
HOURS	<i>PREPARATION</i>	(PROCESS)		
(TIME	(INPUT)			
REQUIRED)				
	Fire and marine	Lecture		Descriptive
	insurance preparation		Students will know the	Test
Accounting	of final accounts as		concepts of Fire and	Working
for general	per latest regulations.	Analysis.		problems
Insurance			Preparation of final	
Companies			accounts as per latest regulations.	
20Hrs			regulations.	
	1 st CIA			
	Preparation of	Lecture	To know the Preparation	Descriptive
Unit 2:	, minimum out	Discussion	of	Test,
Accounting	sheets, preparations of	Problems	Valuation	Working
for Life	p	Analysis.	balance sheets,	problems
Insurance	latest regulation		preparations of final	Assignment
20 Hrs			accounts as per latest regulation	
Unit 3:	Forms of financial		To Know the	Descriptive
Final	statements,	Lecture	Electricity supply act	Test,
	differences between	Discussion	2003	Working problems
Electricity	depreciation as per	Problems		
	company Act and as	Analysis.		
Companies	per tariff policy under			
20Hrs	Electricity supply act			

	2003			
	2 nd CIA			
	2 CIT			
Unit 4: Holding Company Accounts 20Hrs	Accounting for Holding Company: Preparation of Consolidated Balance Sheet – Minority interest, Computation of Goodwill/ Capital Reserve – Revaluation of assets of Subsidiary	Lecture Discussion Problems Analysis.	To Know the Preparation of Consolidated Balance	Descriptive Test, Working problems, Assignment
	Company.		Т- И 41	Dananintian
Human	AccountingAspects Of Human Capital- Meaning,Basic Premises,Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and NonMonetaryModels- Acquisition Cost Method, Replacement CostModel,Opportunit y Cost Method standard Cost Method, Current Purchasing Power Met- hod (C.P.P.M)	Analysis.	Accounting Aspects Of HumanCapital	Descriptive Test, Working problems, Assignment
and Income Measuremen	Inflation Accounting Concept- Limitation Of historical based Cost financial statement-Methods of Inflation Accounting: Current Purchasing Power Method-Current Cost Accounting Method (Including problems) Income concepts for		Accounting	Descriptive Test, Working problems, Assignment

Financial reporting-		
Measurement and		
reporting of		
Revenues,		
Expenses, Gains and		
Losses(Theory only)-		
Analysis of Changes		
in Gross		
Profit(Including		
Problems)		
,		

HOUR WISE LESSON PLAN

Subject: Corporate Accounting II

Lecture Hours: 120 Hrs.

Sl. No.	Unit & Objectives	No. of LH	Methodology/ Instructional Techniques	Evaluation
Module 1.	Accounting for general Insurance Companies	20		Practical problem and Solution, Test
1.	Introduction	1	Lecture and Discussion	
2.	Meaning, definition, elements of Fire and marine insurance	9	Lecture and Illustrations.	
	preparation of final accounts as per latest regulations.	10	Lecture and Illustrations.	
Module 2.	Accounting for Life Insurance	20		Practical problem and Solution, Test
1.	Introduction	2	Lecture and Illustrations.	
2.	Preparation of Valuation balance sheets	9	Lecture and Illustrations.	
3.	preparations of final accounts as per latest regulation	9	Lecture and Illustrations	
Module 3.	Final Accounts of Electricity Companies	20		Practical problem and

				Solution, Test
1.	Introduction	2	Lecture and	
		_	Illustrations	
2.	Forms of financial statements	7	Lecture and	
			Illustrations	
3.	differences between depreciation as per	5	Lecture and	
	company Act		Illustrations	
4.	Tariff policy under Electricity supply act	6	Lecture and	
	2003		Illustrations	
	2 nd CIA			
Module 4.	Holding Company Accounts	20		Practical
				problem and
	The state of the s		T	Solution, Test
I	Introduction, Definition of Holding	2	Lecture and	
	Company Accounts		Illustrations	
2	Preparation of Consolidated Balance Sheet	2	Lecture and	
	reparation of Consolidated Balance Sheet	2	Illustrations	
3	Revaluation of assets of Subsidiary	2	Lecture and	
	Company.	2	Illustrations	
4	Problems on Consolidated Balance	14	Lecture and	
			Illustrations	
Module 5.	Human Resource Accounting	20		Practical
	8			problem and
				Solution, Test
1.	Meaning, Basic Premises, Need and	5	Lecture and	
	Significance of HRA, Advantages and		Illustrations	
	Limitation of HRA			
2.	Monetary and Non Monetary Models-	8		
	Acquisition Cost Method,			
3.	Opportunity	7	Lecture and	
	Cost Method standard		Illustrations	
	Cost Method, Current			
	Purchasing Power Met			
	Purchasing Power Met -hod (C.P.P.M)			
Module	-hod (C.P.P.M)	20	Lecture and	Practical
Module 6	-hod (C.P.P.M) Inflation Accounting and	20	Lecture and	Practical
Module 6.	-hod (C.P.P.M)	20	Lecture and Illustrations	problem and
6.	-hod (C.P.P.M) Inflation Accounting and Income Measurement		Illustrations	
	-hod (C.P.P.M) Inflation Accounting and Income Measurement Inflation Accounting	20	Illustrations Lecture and	problem and
6.	-hod (C.P.P.M) Inflation Accounting and Income Measurement Inflation Accounting Concept- Limitation		Illustrations	problem and
6.	-hod (C.P.P.M) Inflation Accounting and Income Measurement Inflation Accounting Concept- Limitation Of historical based		Illustrations Lecture and	problem and
6.	-hod (C.P.P.M) Inflation Accounting and Income Measurement Inflation Accounting Concept- Limitation		Illustrations Lecture and	problem and

	Purchasing Power Method-Current Cost Accounting Method (Including problems)		
3.	Financial reporting- Measurement and reporting of Revenues, Expenses, Gains and Losses	6	
	3 rd CIA		

References:

- 1. Accounting Principles; Anthony RN
- 2. Advanced Accounting; Gupta RL
- 3. Human Resource Accounting; Flamholtz, Eric G
- 4. Financial Accounts; Mishra AK