

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

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

MODULE WISE LESSON PLAN

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

	2003			
	2 nd CIA			
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 Company.	Lecture Discussion Problems Analysis.	To Know the Preparation of Consolidated Balance	Descriptive Test, Working problems, Assignment
Unit 5: Human Resource Accounting 20Hrs	Accounting Aspects Of Human Capital- Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non Monetary Models- Acquisition Cost Method, Replacement Cost Model, Opportunit y Cost Method standard Cost Method, Current Purchasing Power Met -hod (C.P.P.M)	Lecture Discussion Problems Analysis.	To Know the Accounting Aspects Of Human Capital Monetary and Non Monetary Models- Acquisition Cost Method, Replacement Cost Model, Opportunity C ost Method standard Cost Method, Current Purchasing Power Met -hod (C.P.P.M)	Descriptive Test, Working problems, Assignment
Unit 6 : Inflation Accounting and Income Measurement 20Hrs	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		To Know the Inflation Accounting Concept- Limitation Of historical based Cost financial	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.

<i>Sl. No.</i>	<i>Unit & Objectives</i>	<i>No. of LH</i>	<i>Methodology/ Instructional Techniques</i>	<i>Evaluation</i>
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.	
3.	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 company Act	5	Lecture and Illustrations	
4.	Tariff policy under Electricity supply act 2003	6	Lecture and Illustrations	
	2 nd CIA			
Module 4.	Holding Company Accounts	20		Practical problem and Solution, Test
1	Introduction, Definition of Holding Company Accounts	2	Lecture and Illustrations	
2	Preparation of Consolidated Balance Sheet	2	Lecture and Illustrations	
3	Revaluation of assets of Subsidiary Company.	2	Lecture and Illustrations	
4	Problems on Consolidated Balance	14	Lecture and Illustrations	
Module 5.	Human Resource Accounting	20		Practical problem and Solution, Test
1.	Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA	5	Lecture and Illustrations	
2.	Monetary and Non Monetary Models- Acquisition Cost Method,	8		
3.	Opportunity Cost Method standard Cost Method, Current Purchasing Power Method (C.P.P.M)	7	Lecture and Illustrations	
Module 6.	Inflation Accounting and Income Measurement	20	Lecture and Illustrations	Practical problem and Solution, Test
1.	Inflation Accounting Concept- Limitation Of historical based Cost financial statement	5	Lecture and Illustrations	
2.	Methods of Inflation Accounting: Current	9		

	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**