



Lesson Plan 1.1	Course Name: Corporate Accounting Topic: Formation of a Company	Course Code: BCMMJ-504
Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> • Explain the characteristics of various types of companies. • Articulate the concept of partnership. • Appreciate the scope of Corporate Accounting. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Power point presentation • White board • Textbook 	
Teaching Development	<p>➤ Introduction (5 minutes)</p> <ul style="list-style-type: none"> • Ask questions What do mean by a company? What is partnership? Why there is the need of forming a company? Introduce the topic of companies and its importance in the business world. <p>➤ Development (30 minutes)</p> <ul style="list-style-type: none"> • Concept of company <ul style="list-style-type: none"> - Define a company: Explain that a company is a legal entity created by law, distinct from its owners. - Elaborate on the concept of a separate legal entity: Use examples to illustrate how a company can own property, enter into contracts, and sue or be sued in its own name. - Essential features of a company - https://www.youtube.com/watch?v=WPzmlDlvJqg - https://www.toppr.com/guides/accountancy/accounting-for-share-capital/features-company-kinds-company-share-capital-company/ • Discuss the key characteristics of a company: <ul style="list-style-type: none"> - Separate legal entity - Perpetual succession - Limited liability - Transferability of shares - Common seal - Separation of ownership and management <p>➤ Exercise (5 minutes)</p> <ul style="list-style-type: none"> - Define a company. - Explain the concept of a separate legal entity with an example. - What is meant by limited liability? - Differentiate between a public and private limited company. 	



	<p>- Why is the separation of ownership and management considered a key characteristic of a company?</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas PublishingHouse Pvt Ltd. 6th edition (2018)3. Homework<ul style="list-style-type: none">- Research and write a short paragraph on the advantages and disadvantages of a company as a form of business organization.- Find examples of two public limited companies and two private limited companies in your locality. <ul style="list-style-type: none">• Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• What is the meaning of a company in a legal context?• How does the definition of a company differ from that of other business entities?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 1.2	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> • Define a company and its characteristics. • Identify different types of companies. • Understand the key differences between various company types 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Power point presentation • White board • Textbook 	
Teaching Development	<ul style="list-style-type: none"> • Introduction (5 minutes) <ul style="list-style-type: none"> • Ask questions Can you name some well-known companies? Briefly introduce the concept of a company as an organization formed for a specific purpose. Explain the importance of studying different types of companies. • Development (30 minutes) <ul style="list-style-type: none"> • Explanation of a company: <ul style="list-style-type: none"> - A legal entity created by a group of individuals for carrying on a business. - Discuss the key characteristics of a company: <ul style="list-style-type: none"> - Separate legal entity - Perpetual succession - Limited liability - Transferability of shares - Use examples to illustrate each characteristic. - Discuss the key characteristics of a company: <ul style="list-style-type: none"> - Separate legal entity - Perpetual succession - Limited liability - Transferability of shares - Common seal - Separation of ownership and management • Classify companies based on different criteria: <ul style="list-style-type: none"> • On the basis of liability: <ul style="list-style-type: none"> ○ Private Limited Company ○ Public Limited Company ○ One Person Company • On the basis of ownership: 	



	<ul style="list-style-type: none">○ Public Sector Company○ Private Sector Company <p>- Explain the key features of each type of company using examples.</p> <p>- Use a table or diagram to compare and contrast different types of companies.</p> <ul style="list-style-type: none">● Exercise (5 minutes)● Define a company.● Explain the concept of a separate legal entity with an example.● What is meant by limited liability? <p>Differentiate between a public and private limited company.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ol style="list-style-type: none">a. Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas Publishing House Pvt Ltd. 6th edition (2018)3. Activity<ul style="list-style-type: none">- Divide students into groups of 4-5.- Assign each group a type of company.- Ask groups to prepare a short presentation highlighting the key features and advantages/disadvantages of their assigned company type. <ul style="list-style-type: none">● Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ul style="list-style-type: none">● Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• What are the essential characteristics that define a company?• Why is limited liability considered a key feature of a company?● Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 1.3	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the concept of statutory, holding, and government companies. • Differentiate between the three types of companies. • Identify the characteristics and features of each type 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Power point presentation • White board • Textbook 	
Teaching Development	<ul style="list-style-type: none"> ➤ Introduction (5 Minutes) <ul style="list-style-type: none"> • Ask questions • Begin with a brief recap of the previous class, focusing on the concept of a company. • Introduce the topic of different types of companies, emphasizing its importance in the business world. • Generate interest by asking students if they know about any large companies and if they have any idea about their ownership structure. ➤ Development (30 Minutes) <ul style="list-style-type: none"> • Statutory Company: <ul style="list-style-type: none"> • Define a statutory company as a company formed by a special act of the legislature. • Provide examples of statutory companies (e.g., Reserve Bank of India, Life Insurance Corporation of India). • Explain the key features of a statutory company: <ul style="list-style-type: none"> ○ Created by a special act of the legislature. ○ Has a separate legal entity. ○ Limited liability for shareholders. ○ Public ownership. • Holding Company: <ul style="list-style-type: none"> • Define a holding company as a company that owns shares in other companies to control them. • Explain the concept of a parent company and subsidiary companies. • Provide examples of holding companies (e.g., Tata Sons, Reliance Industries). 	



	<ul style="list-style-type: none"> • Discuss the advantages and disadvantages of holding companies. • Government Company: <ul style="list-style-type: none"> • Define a government company as a company in which the government holds a majority of the shares. • Provide examples of government companies (e.g., Indian Oil Corporation, Bharat Heavy Electricals Limited). • Explain the role of government companies in the economy. ➤ Exercise (5 Minutes) <ul style="list-style-type: none"> • Divide the class into groups of 3-4 students. • Provide each group with a list of companies (a mix of statutory, holding, and government companies). • Ask students to categorize the companies into the correct type and justify their answers • Spend 5 minutes to wrap up and consolidate the learnings
Closure	<ol style="list-style-type: none"> 1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading <ol style="list-style-type: none"> a. Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas PublishingHouse Pvt Ltd. 6th edition (2018) 3. Homework <ul style="list-style-type: none"> - Assign students to study one specific type of company (statutory, holding, or government) in more detail. - Ask them to find examples of companies in that category and prepare a brief presentation for the next class.
Evaluation	<ul style="list-style-type: none"> • Reflective questions (what, why, who). Allow students to answer questions and discuss. <ul style="list-style-type: none"> • How does the concept of separate legal entity affect a company's operations? • What is the difference between a public and a private company? • Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 1.4	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Define a foreign company. • Identify the types of foreign companies. • Understand the impact of foreign companies on the economy. • Analyze the advantages and disadvantages of foreign companies. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Whiteboard/flip chart • PPTs 	
Teaching Development	<p>Introduction (5 minutes)</p> <ul style="list-style-type: none"> • Ask Questions: <ul style="list-style-type: none"> ○ Can you name some products you use daily that are made outside your country? ○ What are some foreign companies you know? ○ Why do you think these companies come to our country? • Briefly explain that today's lesson will focus on foreign companies. <p>Development (30 minutes)</p> <ul style="list-style-type: none"> • Define Foreign Company: Clearly define a foreign company as a company that is incorporated and operates in a country different from its home country. • Types of Foreign Companies: <ul style="list-style-type: none"> ○ Explain different types of foreign companies: <ul style="list-style-type: none"> ▪ Exporting companies ▪ Licensing companies ▪ Franchising companies ▪ Joint ventures ▪ Wholly owned subsidiaries ○ Provide examples of each type and discuss their characteristics. • Impact on Economy: <ul style="list-style-type: none"> ○ Discuss the positive impacts of foreign companies, such as: <ul style="list-style-type: none"> ▪ Job creation 	



	<ul style="list-style-type: none">▪ Technology transfer▪ Increased competition▪ Tax revenue○ Discuss the potential negative impacts, such as:<ul style="list-style-type: none">▪ Competition for local businesses▪ Dependence on foreign companies▪ Environmental concerns• Advantages and Disadvantages:<ul style="list-style-type: none">○ Create a chart on the whiteboard listing advantages and disadvantages of foreign companies.○ Involve students in filling the chart with examples and explanations. <p>Exercise (5 minutes)</p> <ul style="list-style-type: none">• Divide students into groups.• Assign each group a type of foreign company.• Ask groups to prepare a short presentation on the assigned type, including its impact on the economy and advantages/disadvantages. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<p>Closure</p>	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ol style="list-style-type: none">a. Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas PublishingHouse Pvt Ltd. 6th edition (2018)3. Assessment:<ul style="list-style-type: none">• Observe student participation during class discussions.• Evaluate group presentations for content accuracy and clarity.• Assess homework for completeness and quality of analysis.
<p>Evaluation</p>	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• Why do public companies have stricter regulatory requirements than private companies?• What is a statutory company, and how is it



	<p>established?</p> <ul style="list-style-type: none"> • Spend 5 minutes to evaluate student assimilation of the lesson contents.
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Lesson Plan 1.5	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Define a dormant company. • Understand the reasons for forming a dormant company. • Identify the legal requirements and obligations of a dormant company. • Analyze the advantages and disadvantages of a dormant company. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Whiteboard or projector • Markers or presentation slide 	
Teaching Development	<p>Introduction (5 minutes)</p> <ul style="list-style-type: none"> • Warm-up: Ask students the following questions to stimulate interest: <ul style="list-style-type: none"> ○ What do you understand by the term 'active company'? ○ Can you think of any companies that have stopped operating? ○ Why might a company choose to stop operating without winding up? • Briefly explain that today's lesson will focus on a specific type of non-operating company: a dormant company. <p>Development (30 minutes)</p> <ul style="list-style-type: none"> • Definition: Clearly define a dormant company as a company that is registered but not actively trading. • Reasons for Formation: Discuss various reasons why a company might choose to remain dormant, 	



	<p>such as:</p> <ul style="list-style-type: none"> ○ Holding assets for future use ○ Tax planning purposes ○ Acquiring a desirable company name ○ Acting as a holding company for future ventures <ul style="list-style-type: none"> ● Legal Requirements: Explain the legal obligations of a dormant company, including: <ul style="list-style-type: none"> ○ Filing annual returns ○ Maintaining statutory records ○ Complying with company law ● Advantages and Disadvantages: Create a table on the board or use a presentation to compare the pros and cons of a dormant company. <ul style="list-style-type: none"> ○ Advantages: Cost-effective, asset protection, flexibility ○ Disadvantages: Potential for abuse, administrative burden, limited access to finance <p>Exercise (5 minutes)</p> <ul style="list-style-type: none"> ● Divide students into small groups and provide them with a case study or scenario involving a dormant company. ● Ask groups to analyze the situation and determine if forming a dormant company is the best course of action. ● Have groups present their findings to the class. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<p>Closure</p>	<ol style="list-style-type: none"> 1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading <ol style="list-style-type: none"> a. Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas PublishingHouse Pvt Ltd. 6th edition (2018) 3. Homework Quiz <p>Questions:</p> <ol style="list-style-type: none"> 1. What is a dormant company? <ul style="list-style-type: none"> ● A company that is actively trading. ● A company that is registered but not actively trading.



	<ul style="list-style-type: none">• A company that is in the process of liquidation. <p>2. Which of the following is NOT a reason for forming a dormant company?</p> <ul style="list-style-type: none">• Holding assets for future use.• Tax evasion.• Acquiring a desirable company name. <p>3. A dormant company is required to:</p> <ul style="list-style-type: none">• File annual returns.• Pay corporate income tax.• Declare dividends to shareholders. <p>4. One advantage of a dormant company is:</p> <ul style="list-style-type: none">• Easy access to finance.• High operational costs.• Asset protection. <p>5. Which of the following is a potential disadvantage of a dormant company?</p> <ul style="list-style-type: none">• Flexibility in business operations.• Potential for abuse.• High profitability.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• In what ways do holding companies influence their subsidiaries?• What distinguishes a government company from other types of companies?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 1.6	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Define a multinational company (MNC)• Identify the characteristics of MNCs• Explain the impact of MNCs on the global economy• Analyze the advantages and disadvantages of MNCs for host countries	
Teaching Aids (if any)	<ul style="list-style-type: none">• Whiteboard or projector• Markers or presentation slide	
Teaching Development	<p>Introduction (5 minutes)</p> <ul style="list-style-type: none">• Warm-up: Ask students the following questions to stimulate interest:<ul style="list-style-type: none">○ Can you name some large companies that operate in multiple countries?○ How do these companies affect the economies of the countries where they operate?○ What are some potential benefits and drawbacks of having these companies in a country? <p>Development (30 minutes)</p> <ul style="list-style-type: none">• Definition: Clearly define a multinational company as a company that operates in multiple countries.• Characteristics: Discuss the key characteristics of MNCs, such as:<ul style="list-style-type: none">○ Large size and resources○ Global operations and markets○ Advanced technology○ Influence on economies and cultures• Impact on Global Economy: Explain the positive and negative impacts of MNCs on the global economy, including:<ul style="list-style-type: none">○ Job creation and economic growth○ Transfer of technology and skills○ Exploitation of resources and labor○ Impact on local businesses and industries• Advantages and Disadvantages for Host Countries: Create a table on the board or use a presentation to compare the pros and cons of MNCs for host countries.<ul style="list-style-type: none">○ Advantages: Investment, job creation, technology transfer, tax revenue○ Disadvantages: Exploitation of resources, environmental damage, cultural impact,	



	<p>dependence</p> <p>Exercise (5 minutes)</p> <ul style="list-style-type: none">• Divide students into small groups and assign each group a specific MNC.• Ask groups to research the company and prepare a brief presentation on its impact on a host country of their choice.• Have groups share their findings with the class. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ol style="list-style-type: none">a. Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas PublishingHouse Pvt Ltd. 6th edition (2018)3. Homework <ul style="list-style-type: none">• Define a multinational company.• Give two examples of multinational companies.• What are three positive impacts of MNCs on a host country?• What are two negative impacts of MNCs on a host country?• Explain the concept of globalization in relation to MNCs.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• How does a foreign company differ from a domestic company in terms of regulations?• What is a dormant company, and why would a company choose this status?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 1.7	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Define a registered company.• Understand the different types of registered companies.• Explain the process of registering a company.• Identify the advantages and disadvantages of forming a registered company	
Teaching Aids (if any)	<ul style="list-style-type: none">• Whiteboard or projector• Markers or presentation slides	
Teaching Development	<p>Introduction (5 minutes)</p> <ul style="list-style-type: none">• Warm-up: Ask students the following questions to stimulate interest:<ul style="list-style-type: none">○ What is the difference between a sole proprietorship and a partnership?○ Can you name some large companies that you know?○ Why do you think people choose to form companies rather than sole proprietorships or partnerships?• Briefly explain that today's lesson will focus on registered companies. <p>Development (30 minutes)</p> <ul style="list-style-type: none">• Definition: Clearly define a registered company as a legal entity separate from its owners.• Types of Registered Companies: Explain the different types of registered companies, such as:<ul style="list-style-type: none">○ Private limited company○ Public limited company○ One-person company○ Company limited by guarantee• Registration Process: Outline the basic steps involved in registering a company, including:<ul style="list-style-type: none">○ Choosing a company name○ Preparing the memorandum and articles of association○ Filing incorporation documents○ Obtaining a certificate of incorporation• Advantages and Disadvantages: Create a table on	



	<p>the board or use a presentation to compare the pros and cons of forming a registered company.</p> <ul style="list-style-type: none"> ○ Advantages: Limited liability, perpetual succession, easier fundraising ○ Disadvantages: More complex to set up, higher costs, regulatory compliance <p>Exercise (5 Minutes) Case Study:</p> <p>A group of friends wants to start a small online retail business selling handmade crafts. They are considering forming a registered company.</p> <ul style="list-style-type: none"> • Analyze the advantages and disadvantages of forming a registered company for this business. • Recommend the most suitable type of registered company and explain your reasoning. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Closure	<ol style="list-style-type: none"> 1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading <ol style="list-style-type: none"> a. Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas PublishingHouse Pvt Ltd. 6th edition (2018) 3. Homework Discuss the most suitable type of registered company for a given business idea (e.g., a tech startup, a family-owned restaurant, a non-profit organization).
Evaluation	<ul style="list-style-type: none"> • Reflective questions (what, why, who). Allow students to answer questions and discuss. <ul style="list-style-type: none"> • How does a multinational company operate across different countries? • What are the benefits and challenges faced by a multinational company? • Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 1.8	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Define a public company. • Understand the process of going public (IPO). • Identify the characteristics and advantages of a public company. • Analyze the role of shareholders in a public company 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Whiteboard or projector • Markers or presentation slides 	
Teaching Development	<p>Introduction (5 minutes)</p> <ul style="list-style-type: none"> • Warm-up: Ask students the following questions to stimulate interest: <ul style="list-style-type: none"> ○ Can you name some large companies that you know? ○ How do you think these companies raise money to operate and grow? ○ What does it mean to be a shareholder in a company? • Briefly explain that today's lesson will focus on a specific type of company: a public company. <p>Development (30 minutes)</p> <ul style="list-style-type: none"> • Definition: Clearly define a public company as a company whose shares are traded on a public stock exchange. • IPO Process: Explain the process of an Initial Public Offering (IPO), including: <ul style="list-style-type: none"> ○ Underwriting ○ Prospectus ○ Share allocation ○ Market debut • Characteristics: Discuss the key characteristics of public companies: <ul style="list-style-type: none"> ○ Legal structure ○ Ownership ○ Management ○ Regulation • Advantages: Highlight the advantages of being a public company: <ul style="list-style-type: none"> ○ Access to capital ○ Liquidity ○ Corporate image 	



	<ul style="list-style-type: none">○ Professional management <p>Exercise (5 minutes)</p> <ul style="list-style-type: none">• Ask students to analyze the potential benefits and challenges of the IPO.• Have groups present their findings to the class <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ol style="list-style-type: none">a. Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas PublishingHouse Pvt Ltd. 6th edition (2018)3. Homework Prepare a short report on the impact of economic conditions on public company stock prices.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• Why might a business prefer to operate as a company rather than a partnership?• How does the management structure of a company differ from that of a partnership?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 1.9	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Define a private company. • Understand the characteristics and features of a private company. • Differentiate between a private company and a public company. • Identify the advantages and disadvantages of forming a private company. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Whiteboard or projector • Markers or presentation slides 	
Teaching Development	<p>Introduction (5 minutes)</p> <ul style="list-style-type: none"> • Warm-up: Ask students the following questions to stimulate interest: <ul style="list-style-type: none"> ○ What do you know about different types of companies? ○ Can you name some large companies that you know? Are they publicly or privately owned? ○ What are the potential benefits of owning shares in a company? • Briefly explain that today's lesson will focus on private companies. <p>Development (30 minutes)</p> <ul style="list-style-type: none"> • Definition: Clearly define a private company as a company whose shares are not offered to the public and are held by a limited number of shareholders. • Characteristics: Discuss the key characteristics of a private company, including: <ul style="list-style-type: none"> ○ Limited liability ○ Separate legal entity ○ Transfer of shares restricted ○ No public offering of shares • Comparison with Public Companies: Create a table on the board or use a presentation to compare private and public companies based on ownership, share trading, regulation, and fundraising. • Advantages and Disadvantages: Discuss the pros and cons of forming a private company, such as: 	



	<ul style="list-style-type: none">○ Advantages: Greater control, flexibility, tax benefits, privacy○ Disadvantages: Limited capital, difficulty in attracting talent, lack of liquidity <p>Exercise (5 minutes)</p> <p>Case study on the Company: Tesla</p> <p>Background: Tesla, founded in 2003, disrupted the automotive industry by focusing solely on electric vehicles (EVs). Initially met with skepticism, the company has become a global leader in sustainable transportation.</p> <p>Challenge: The primary challenge for Tesla was to overcome consumer skepticism about electric vehicles, which were often perceived as having limited range, high costs, and insufficient charging infrastructure.</p> <p>Solution: Tesla addressed these challenges through:</p> <ul style="list-style-type: none">● Innovation: Developing cutting-edge battery technology to increase vehicle range and performance.● Charging Infrastructure: Building a vast network of Supercharger stations for convenient long-distance travel.● Premium Branding: Positioning Tesla as a luxury brand to command higher prices and attract affluent customers.● Direct Sales Model: Bypassing traditional dealerships to control the customer experience and pricing. <p>Results: Tesla's strategy has been highly successful, resulting in:</p> <ul style="list-style-type: none">● Market Leadership: Becoming the most valuable automaker globally.● Consumer Adoption: Driving increased demand for electric vehicles and accelerating industry-wide EV development.● Environmental Impact: Reducing carbon emissions and promoting sustainable transportation. <p>Questions for Discussion:</p> <ul style="list-style-type: none">● How did Tesla change consumer perceptions of
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	<p>electric vehicles?</p> <ul style="list-style-type: none">• What role did technology play in Tesla's success?• What challenges might Tesla face in the future?• How can other companies learn from Tesla's experience? <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ol style="list-style-type: none">a. Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas PublishingHouse Pvt Ltd. 6th edition (2018)3. Homework<ul style="list-style-type: none">• Ask students to decide whether forming a private or public company would be more suitable for the business and justify their decision.• Have groups present their findings to the class.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• In what ways can the ownership of a company change compared to a partnership?• How do the rights and responsibilities of shareholders in a company differ from those of partners in a partnership?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 1.10	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Define company and partnership. • Distinguish between a company and a partnership. • Identify the key features of a company and a partnership. • Understand the legal implications of choosing a company or partnership structure. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes)</p> <ul style="list-style-type: none"> • Warm-up: Ask students the following questions to stimulate interest: <ul style="list-style-type: none"> ○ What do you know about businesses? ○ Can you name some examples of different types of businesses? ○ What are the advantages and disadvantages of owning your own business? • Briefly explain that today's lesson will focus on two common business structures: companies and partnerships. <p>Development (30 minutes)</p> <ul style="list-style-type: none"> • Definition: Clearly define a company and a partnership, emphasizing their legal nature. <ul style="list-style-type: none"> ○ Company: A separate legal entity, owned by shareholders. ○ Partnership: An association of two or more people carrying on a business in common with a view to profit. • Key Features: Compare and contrast the key features of companies and partnerships, including: <ul style="list-style-type: none"> ○ Liability ○ Ownership and control ○ Formation and formalities ○ Taxation ○ Continuity • Advantages and Disadvantages: Discuss the pros and cons of each business structure, considering factors such as: <ul style="list-style-type: none"> ○ Risk ○ Capital ○ Management ○ Tax implications <p>Quiz Exercise (5 minutes)</p>	



	<p>True or False Statements: Company vs. Partnership</p> <ol style="list-style-type: none"> A partnership is a separate legal entity from its owners. <ul style="list-style-type: none"> False. A partnership is not a separate legal entity. Shareholders in a company have limited liability. <ul style="list-style-type: none"> True. Shareholders' liability is generally limited to the amount they invested in the company. A partnership deed is a mandatory legal document for a partnership. <ul style="list-style-type: none"> False. While highly recommended, a partnership deed is not legally required. A company requires a minimum of two members to form. <ul style="list-style-type: none"> True. A company typically requires at least two members. Partners have unlimited liability for the debts of the partnership. <ul style="list-style-type: none"> True. Partners are personally liable for the partnership's debts. A company is managed by its shareholders. <ul style="list-style-type: none"> False. A company is usually managed by a board of directors elected by the shareholders. A partnership can raise capital by issuing shares to the public. <ul style="list-style-type: none"> False. Partnerships cannot issue shares to the public. A company has perpetual succession. <ul style="list-style-type: none"> True. A company can continue to exist even if owners or shareholders change. Partners share profits and losses equally unless otherwise agreed upon. <ul style="list-style-type: none"> True. Profit and loss sharing in a partnership is usually equal unless specified differently in the partnership agreement. A company is formed by registering with the Registrar of Companies. <ul style="list-style-type: none"> True. Companies are legal entities formed through registration. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<p>Closure</p>	<ol style="list-style-type: none"> Summarize the Lesson Learning Outcomes and get affirmation from students on these. Suggested Reading <ol style="list-style-type: none"> Corporate Accounting, S. N



	<p>Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas PublishingHouse Pvt Ltd. 6th edition (2018)</p> <p>3. Homework Research a local business. Determine whether it is a company or a partnership. Justify your answer based on the characteristics learned in class</p>
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• What are the benefits and challenges faced by a multinational company?• How does the process of registration affect a registered company's legal status?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 2.1	Course Name: Corporate Accounting Topic: Formation of Companies – Promotion and Incorporation	Course Code: BCM MJ-504
Objectives	<ul style="list-style-type: none"> • Define promotion and incorporation of companies. • Identify the stages involved in the promotion of a company. • Understand the legal requirements for incorporating a company 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students the following questions: <ul style="list-style-type: none"> ○ What do you think are the first steps to starting a company? ○ Can you name some famous companies and explain how they might have started? ○ What legal requirements do you think exist for forming a company? • Briefly introduce the focus of the lesson: promotion and incorporation of companies. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Promotion: <ul style="list-style-type: none"> ○ Define promotion as the process of conceiving an idea and planning the formation of a company. ○ Discuss the role of promoters, their duties, and responsibilities, including fiduciary duties toward the company. ○ Explain the concept of pre-incorporation contracts and the liability attached to them. • Incorporation: <ul style="list-style-type: none"> ○ Define incorporation as the legal process of forming a company by registering it with the Registrar of Companies. ○ Discuss the steps for incorporation, including name approval, filing of MOA and AOA, obtaining the certificate of incorporation, etc. ○ Explain the legal consequences of 	



	<p>incorporation, such as corporate personality and limited liability.</p> <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> Who are promoters, and what are their responsibilities? True or False: Incorporation gives a company perpetual succession. Fill in the blank: Incorporation involves registering a company with the _____.
<p>Closure</p>	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> Summarize: <ul style="list-style-type: none"> Recap the key stages of company formation (promotion and incorporation). Emphasize the importance of the certificate of incorporation. Suggested Reading: <ul style="list-style-type: none"> <i>Corporate Accounting</i> by S. N Maheshwari et al., Vikas Publishing House Pvt Ltd, 6th edition (2018). Homework: <ul style="list-style-type: none"> Research the incorporation process of a famous company in India and list the key steps.
<p>Evaluation</p>	<ul style="list-style-type: none"> Reflective questions (what, why, who). Allow students to answer questions and discuss. Why is the promoter's role critical in the early stages of company formation? How does incorporation protect the personal assets of shareholders? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents.</p>



Lesson Plan 2.2	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Define the Memorandum of Association (MOA). • Understand the different clauses within the MOA. • Analyze the importance of the MOA in company formation 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ What kind of information do you think a company needs to provide to be legally recognized? ○ Have you heard of the Memorandum of Association before? • Introduce the MOA as the founding document of a company that lays down its scope and boundaries. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Define the MOA as a document that governs the relationship between the company and outsiders. • Explain the key clauses of the MOA, including: <ul style="list-style-type: none"> ○ Name Clause ○ Registered Office Clause ○ Objects Clause ○ Liability Clause ○ Capital Clause ○ Association Clause • Discuss how the Objects Clause defines the purpose for which the company is formed and limits its activities. • Provide examples of how altering any of these clauses requires a special resolution and the approval of regulatory authorities. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> 1. Which clause in the MOA defines the company's purpose? 2. True or False: The MOA is a private document not accessible to the public. 3. Fill in the blank: The MOA contains the _____ 	



	clause, which specifies where the company's registered office is located.
Closure	Closure (5 minutes): <ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Emphasize the role of the MOA as a key document in defining the company's scope of activities.○ Highlight the importance of each clause in the MOA.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari et al.• Homework:<ul style="list-style-type: none">○ Find the MOA of a local company, identify its clauses, and present your findings in the next class.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss. Why is the Objects Clause important for a company's operations? How does the MOA ensure that a company's actions remain within legal limits?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 2.3	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Define the Articles of Association (AOA). • Understand the difference between the MOA and AOA. • Analyze the key contents of the AOA and its importance in internal company governance. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ What kind of rules do you think govern the internal functioning of a company? ○ Do you think there is a difference between external and internal regulations? • Introduce the AOA as the document that governs the internal management of a company. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Define the AOA as the document that outlines the internal rules and regulations of a company. • Compare the MOA vs AOA: <ul style="list-style-type: none"> ○ MOA: External regulations governing the company's relationship with outsiders. ○ AOA: Internal regulations for managing the company's affairs. • Discuss the key contents of the AOA, including: <ul style="list-style-type: none"> ○ Share Capital ○ Voting Rights ○ Directors' Powers ○ Meetings and Resolutions ○ Dividend Distribution • Explain how the AOA can be amended by passing a special resolution. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> 1. What is the key difference between the MOA and AOA? 2. True or False: The AOA governs the internal affairs of a company. 3. Fill in the blank: The AOA can be altered by passing a _____ resolution. 	



Closure	Closure (5 minutes): <ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Recap the importance of the AOA in ensuring smooth internal governance.○ Highlight the key contents of the AOA.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari et al.• Homework:<ul style="list-style-type: none">○ Research a real-life company's AOA and examine its rules regarding director appointments.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">*Why is the AOA necessary for a company's internal management?*How does the AOA ensure that the company's operations are run smoothly?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 2.4	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> Define a prospectus and its importance in public offerings. Understand the legal requirements for issuing a prospectus. Analyze the key contents of a prospectus. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> Powerpoint presentation Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> Warm-up: Ask students: <ul style="list-style-type: none"> Have you heard about companies raising money from the public through shares? What kind of information do you think companies need to provide to the public? Introduce the prospectus as a legal document companies must issue when offering shares to the public. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> Define the prospectus as an invitation to the public to subscribe to a company's shares or debentures. Discuss the importance of the prospectus in providing transparency to investors. Explain the contents of a prospectus, including: <ul style="list-style-type: none"> Company details Terms of the issue Risk factors Financial information Application procedure Discuss the consequences of issuing a misleading or fraudulent prospectus. <p>Exercise (5 minutes):</p> <ol style="list-style-type: none"> What is the main purpose of a prospectus? True or False: A prospectus is required only for private companies. Fill in the blank: A prospectus must provide detailed _____ factors to inform potential investors of risks. 	



Closure	Closure (5 minutes): <ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Recap the key components and legal importance of a prospectus in public offerings.○ Highlight its role in safeguarding investors' interests.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari et al.• Homework:<ul style="list-style-type: none">○ Research a prospectus issued by a recent IPO in India and identify its key sections.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• Why is it crucial for a company to provide accurate information in a prospectus?• How does the prospectus help in maintaining investor confidence?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 2.5	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Understand the stages of company promotion.• Analyze the legal obligations of promoters.• Explain the significance of promotion in company formation.	
Teaching Aids (if any)	<ul style="list-style-type: none">• Powerpoint presentation• Whiteboard	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none">• Warm-up: Ask students:<ul style="list-style-type: none">○ When starting a company, what role do you think the initial idea generators (promoters) play?○ Can you think of famous entrepreneurs who might have acted as promoters?• Introduce the concept of company promotion as the first stage of company formation. <p>Development (30 minutes):</p> <ul style="list-style-type: none">• Define promotion as the process of bringing together resources to form a company.• Discuss the legal duties of promoters, such as fiduciary responsibility and disclosure of personal interest.• Explain the stages of promotion, including idea generation, feasibility study, assembling resources, and drafting legal documents.• Discuss case law examples where promoters failed in their fiduciary duties. <p>Exercise (5 minutes):</p> <ol style="list-style-type: none">1. What are the key responsibilities of promoters?2. True or False: Promoters are legally liable to the company after its formation.3. Fill in the blank: Promotion is the process of _____resources to form a company.	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Recap the stages and responsibilities of promotion.	



	<ul style="list-style-type: none">○ Highlight the legal obligations of promoters.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari et al.• Homework:<ul style="list-style-type: none">○ Research a famous company's promoters and outline their role in the company's formation.○
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• How do promoters help lay the foundation for a company's future success?• What risks do promoters face if they fail to disclose personal interests?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 2.6	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Define statutory, holding, and subsidiary companies.• Understand the characteristics and legal implications of each type.• Differentiate between holding and subsidiary companies.	
Teaching Aids (if any)	<ul style="list-style-type: none">• Powerpoint presentation• Whiteboard	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none">• Warm-up: Ask students:<ul style="list-style-type: none">○ What do you know about parent and child companies?○ Have you heard of any statutory companies or examples of companies that own other companies?• Briefly introduce the concept of different types of companies. <p>Development (30 minutes):</p> <ul style="list-style-type: none">• Statutory Companies:<ul style="list-style-type: none">○ Define statutory companies as those formed by a special Act of Parliament or State Legislature.○ Provide examples such as the Reserve Bank of India and other public utility companies.○ Discuss their special features, including powers granted through legislation.• Holding and Subsidiary Companies:<ul style="list-style-type: none">○ Define a holding company as a company that controls another company through ownership of shares.○ Define a subsidiary company as one that is controlled by a holding company.○ Discuss the relationship between holding and subsidiary companies with examples, such as Reliance Industries and its subsidiaries.○ Explain the legal and financial implications of being a holding or subsidiary company. <p>Exercise (5 minutes):</p> <ol style="list-style-type: none">1. What is a statutory company?2. True or False: A holding company controls a subsidiary through ownership of its shares.	



	<p>3. Fill in the blank: The Reserve Bank of India is an example of a _____ company.</p>
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Review the definitions and key characteristics of statutory, holding, and subsidiary companies.○ Emphasize the importance of understanding different types of company structures.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari et al.• Homework:<ul style="list-style-type: none">○ Research a holding company and its subsidiaries. Identify the relationship between them.○
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• Why are statutory companies subject to special legal provisions compared to other companies?• How does the relationship between a holding and subsidiary company affect their financial reporting?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 2.7	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Define public and private companies. • Understand the legal and operational differences between public and private companies. • Compare the advantages and disadvantages of each type of company. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ Have you heard of publicly listed companies? ○ What are the differences between public companies like Tata Steel and private companies like Infosys? • Introduce the focus of the lesson: differentiating between public and private companies. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Public Companies: <ul style="list-style-type: none"> ○ Define a public company as one that can offer its shares to the public and is listed on a stock exchange. ○ Discuss the minimum number of shareholders (7) and the requirement to file a prospectus when raising capital. ○ Provide examples of public companies in India. • Private Companies: <ul style="list-style-type: none"> ○ Define a private company as one that restricts the right to transfer shares and has a smaller number of shareholders (minimum of 2, maximum of 200). ○ Highlight the advantages of privacy and less regulatory compliance. ○ Discuss how private companies cannot offer shares to the public. • Comparison: <ul style="list-style-type: none"> ○ Compare the key differences, including capital raising, number of shareholders, transfer of shares, and regulatory requirements. ○ Discuss the benefits and drawbacks of both types of companies. 	



	<p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none">1. How many shareholders are required to form a public company?2. True or False: A private company can raise capital from the public.3. Fill in the blank: Public companies are listed on the _____.
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Highlight the key differences between public and private companies.○ Emphasize the importance of choosing the right structure for a business.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari et al.• Homework:<ul style="list-style-type: none">○ Choose a public and a private company and compare their features based on the differences discussed in class.○
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• Why might a company choose to remain private instead of going public?• How does the ability to raise capital differ between public and private companies?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 2.8	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Define foreign, government, and dormant companies.• Understand the role of these companies in the global and domestic economy.• Identify the specific legal provisions that govern each type.	
Teaching Aids (if any)	<ul style="list-style-type: none">• Powerpoint presentation• Whiteboard	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none">• Warm-up: Ask students:<ul style="list-style-type: none">○ Have you heard of any foreign companies operating in India, such as Amazon or Google?○ Do you know any government-owned companies like Indian Railways?• Briefly introduce the concept of foreign, government, and dormant companies. <p>Development (30 minutes):</p> <ul style="list-style-type: none">• Foreign Companies:<ul style="list-style-type: none">○ Define a foreign company as a company incorporated outside India but conducting business in India.○ Discuss the legal requirements for foreign companies to operate in India, including registration with the Registrar of Companies.○ Provide examples of foreign companies operating in India.• Government Companies:<ul style="list-style-type: none">○ Define a government company as a company in which the central or state government holds at least 51% of the shares.○ Discuss the role of government companies in public welfare and infrastructure development.○ Provide examples such as Bharat Heavy Electricals Ltd (BHEL) and Indian Oil Corporation (IOC).• Dormant Companies:<ul style="list-style-type: none">○ Define a dormant company as a company that is not currently carrying out any significant business activity but maintains its registration for future operations.○ Discuss the reasons for a company being classified as dormant and the legal requirements to maintain dormant status.	



	<p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none">1. What is the minimum government ownership required for a company to be classified as a government company?2. True or False: Foreign companies do not need to register in India to operate.3. Fill in the blank: Dormant companies must maintain their _____ status with the Registrar of Companies.
<p>Closure</p>	<p>Closure (5 minutes):</p> <ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Recap the definitions and key characteristics of foreign, government, and dormant companies.○ Highlight their role in the global and domestic economy.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari et al.• Homework:<ul style="list-style-type: none">○ Research a foreign company and a government company. Compare their operations in India.○
<p>Evaluation</p>	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How do foreign companies impact the Indian economy?• What advantages do government companies offer in terms of public service and infrastructure development?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 3.1	Course Name: Corporate Accounting	Course Code: BCM MJ-504
Objectives	<ul style="list-style-type: none"> • Define books of accounts and their significance. • Understand the importance of maintaining accurate and systematic records. • Explore various types of books of accounts used by companies. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ Why do businesses need to maintain records? ○ Can you name some common accounting documents? • Briefly explain the concept of books of accounts. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Define books of accounts as the records that capture a company's financial transactions. • Explain the types of books of accounts, such as journal entries, ledger accounts, cash book, and trial balance. • Discuss the role of primary and secondary books of accounts. • Highlight the importance of accurate bookkeeping for financial reporting and compliance with regulations. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> 1. What is the purpose of maintaining books of accounts? 2. True or False: The journal records transactions in chronological order. 3. Fill in the blank: A ledger summarizes information from the _____. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Review the types of books of accounts and their significance. • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari • Homework: 	



	<ul style="list-style-type: none">○ Identify the types of books of accounts used by a small business.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How do accurate books of accounts impact a company's financial health?• What challenges could arise if books of accounts are not maintained properly?<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 3.2	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the legal requirements for maintaining books of accounts under the Companies Act 2013. • Identify the consequences of non-compliance. • Explore the guidelines on the retention of accounting records. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ Why do you think the government imposes regulations on accounting records? • Introduce the topic of legal provisions related to books of accounts. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Explain the relevant sections of the Companies Act 2013 regarding the maintenance of books of accounts. • Discuss the time period for which books of accounts must be kept (typically 8 years). • Highlight the consequences of non-compliance, such as penalties and legal actions. • Provide examples of companies that faced penalties for failing to maintain proper accounts. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> 1. For how many years must companies retain their books of accounts? 2. True or False: Non-compliance with accounting regulations can result in legal penalties. 3. Fill in the blank: The Companies Act 2013 requires companies to keep books of accounts for at least _____ years. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Review the legal provisions and consequences of non-compliance. • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari • Homework: <ul style="list-style-type: none"> ○ Research a real-life case of a company penalized for failing to maintain proper 	



	accounts.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How do legal provisions ensure the accuracy and reliability of financial statements?<ul style="list-style-type: none">• What impact does non-compliance have on a company's reputation?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 3.3	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Define financial statements and their components. • Understand the importance of financial statements in decision-making. • Explore the relationship between books of accounts and financial statements 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ Have you ever seen a company’s financial statement? ○ Why do you think financial statements are necessary for businesses? • Introduce financial statements as a summary of financial performance and position. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Define the key components of financial statements, including the Profit and Loss (P&L) account, balance sheet, and cash flow statement. • Discuss how books of accounts provide the foundation for financial statement preparation. • Explain the role of financial statements in assessing profitability, liquidity, and financial health. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> 1. What are the three primary financial statements? 2. True or False: The Profit and Loss account shows a company’s financial position. 3. Fill in the blank: The _____ provides information about a company’s liquidity and financial position. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Review the role of financial statements in financial reporting. • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari 	



	<ul style="list-style-type: none">• Homework:<ul style="list-style-type: none">○ Find an example of a financial statement and identify the key components.○
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How do financial statements help in evaluating a company's performance?• What challenges could arise in preparing accurate financial statements?<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 3.4	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the format and structure of financial statements as prescribed by Schedule III. • Explore the purpose of Schedule III in ensuring uniformity and transparency. • Analyze the layout of the Profit and Loss account and balance sheet under Schedule III. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ Why do you think companies follow a standard format for financial reporting? ○ How does uniformity in financial statements help stakeholders? • Introduce the concept of Schedule III to the Companies Act 2013. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Explain that Schedule III provides the format for the preparation of financial statements. • Discuss the structure of the balance sheet and Profit and Loss account under Schedule III. • Highlight the importance of uniformity and transparency in financial reporting. • Show examples of financial statements prepared according to Schedule III. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> 1. What is the purpose of Schedule III to the Companies Act 2013? 2. True or False: Schedule III provides flexibility in the format of financial statements. 3. Fill in the blank: Schedule III ensures _____ in financial reporting. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Recap the structure and importance of Schedule III in financial statement preparation. • Suggested Reading: 	



	<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari● Homework:<ul style="list-style-type: none">○ Compare financial statements from two companies and assess their compliance with Schedule III.
Evaluation	<ul style="list-style-type: none">● Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">● How does Schedule III improve the quality of financial statements?● Why is it important for companies to follow a standard format for financial reporting?● Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 3.5	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the purpose and importance of the Profit and Loss (P&L) account. • Identify the main components of the P&L account. • Learn how to prepare a P&L account according to Schedule III. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ How do businesses measure their profit or loss? ○ Why is it important for companies to assess their financial performance regularly? • Introduce the Profit and Loss account as a financial statement that summarizes a company's revenues and expenses. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Define the Profit and Loss account and its role in showing the profitability of a business. • Break down the main sections: Revenue, Cost of Goods Sold, Gross Profit, Operating Expenses, Other Income, Net Profit. • Explain the format of the P&L account as per Schedule III. • Walk through a step-by-step preparation of a simple P&L account. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> 1. What are the key components of a Profit and Loss account? 2. True or False: The P&L account only reports revenues and profits. 3. Fill in the blank: The P&L account shows the company's _____ over a specific period. 	
Closure	Closure (5 minutes):	



	<ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Recap the structure and importance of the P&L account.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari• Homework:<ul style="list-style-type: none">○ Prepare a simplified P&L account for a small business.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.<ul style="list-style-type: none">• How does the Profit and Loss account help in evaluating a company's performance?• What challenges might arise when preparing a P&L account?• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 3.6	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the purpose and importance of the balance sheet. • Identify the main components of the balance sheet. • Learn how to prepare a balance sheet as per Schedule III 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ What do you think a company's balance sheet represents? ○ How does it differ from the Profit and Loss account? • Introduce the balance sheet as a financial statement that shows a company's financial position. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Define the balance sheet and its role in providing a snapshot of the company's assets, liabilities, and equity. • Discuss the main sections: Assets (Current and Non-Current), Liabilities (Current and Non-Current), and Shareholders' Equity. • Explain the balance sheet format as per Schedule III. • Demonstrate how to prepare a simple balance sheet with examples. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> 1. What are the three main sections of a balance sheet? 2. True or False: The balance sheet shows the company's financial performance over a period. 3. Fill in the blank: The balance sheet provides a snapshot of a company's _____ at a specific point in time. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Recap the structure and importance of the balance sheet. 	



	<ul style="list-style-type: none">• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari• Homework:<ul style="list-style-type: none">○ Prepare a simplified balance sheet for a small business using hypothetical data.○
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How does the balance sheet differ from the Profit and Loss account?• Why is it important for companies to maintain an accurate balance sheet?<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 3.7	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Understand the general instructions provided by Schedule III for the preparation of financial statements.• Learn how these instructions ensure consistency and transparency in financial reporting.• Explore key guidelines for classification of items in the Profit and Loss account and balance sheet.	
Teaching Aids (if any)	<ul style="list-style-type: none">• Powerpoint presentation• Whiteboard	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none">• Warm-up: Ask students:<ul style="list-style-type: none">○ Why do you think financial statements must follow specific guidelines?○ How do guidelines ensure comparability across companies?• Introduce Schedule III general instructions as the regulatory framework for preparing financial statements. <p>Development (30 minutes):</p> <ul style="list-style-type: none">• Explain the key general instructions provided under Schedule III.• Discuss guidelines for classification of items (e.g., fixed assets, current liabilities, deferred tax, etc.).• Provide examples of mandatory disclosures required in financial statements.• Demonstrate the application of these instructions in preparing a financial statement. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none">1. Why are general instructions necessary for financial statement preparation?2. True or False: Schedule III provides companies with flexibility in the classification of assets and liabilities.3. Fill in the blank: Companies must disclose all _____ as per the general instructions in Schedule III.	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none">• Summarize:	



	<ul style="list-style-type: none">○ Recap the key general instructions for preparing financial statements.● Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari● Homework:<ul style="list-style-type: none">○ Review the financial statements of a listed company and identify where they have followed the Schedule III instructions.
Evaluation	<ul style="list-style-type: none">● Reflective questions (what, why, who). Allow students to answer questions and discuss.● How do general instructions improve the quality and consistency of financial statements?● What are the risks of not following the general instructions while preparing financial statements?<ul style="list-style-type: none">● Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 3.8	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> Define and understand the purpose of a cash flow statement. Explore the key components of cash flow statements: operating, investing, and financing activities. Learn how to prepare a basic cash flow statement 	
Teaching Aids (if any)	<ul style="list-style-type: none"> Powerpoint presentation Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> Warm-up: Ask students: <ul style="list-style-type: none"> Why is cash flow important for a business? How do companies track their cash movements? Introduce the cash flow statement as a financial statement showing cash inflows and outflows. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> Define the cash flow statement and its importance in assessing a company's liquidity. Break down the sections: Operating Activities, Investing Activities, and Financing Activities. Explain how cash flow statements differ from the Profit and Loss account. Demonstrate a basic cash flow statement with simple examples. <p>Quiz Exercise (5 minutes):</p> <ol style="list-style-type: none"> What are the three sections of a cash flow statement? True or False: The cash flow statement shows a company's profitability. Fill in the blank: The cash flow statement provides insight into a company's _____ and outflows. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> Summarize: <ul style="list-style-type: none"> Review the key components and importance of the cash flow statement. Suggested Reading: <ul style="list-style-type: none"> <i>Corporate Accounting</i> by S. N Maheshwari Homework: <ul style="list-style-type: none"> Prepare a basic cash flow statement for a hypothetical company. 	



Evaluation	<p style="text-align: center;">○</p> <ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How does the cash flow statement help in assessing a company's financial health?• Why is cash flow different from profitability?<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.
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Lesson Plan 3.9	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the importance of accurate financial reporting. • Identify the impact of financial reporting on stakeholders. • Discuss the consequences of inaccurate or misleading financial reporting 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ What do you think could happen if a company reports inaccurate financial information? ○ Why is accurate reporting critical for stakeholders? • Introduce the concept of accurate financial reporting and its significance. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Explain the role of financial statements in conveying a company's financial health to stakeholders. • Discuss the impact of accurate reporting on investors, creditors, and regulators. • Provide case studies of companies that faced penalties for inaccurate reporting. • Highlight the importance of transparency and integrity in financial reporting. <p>Quiz Exercise (5 minutes):</p> <ul style="list-style-type: none"> • Why is accurate financial reporting important for stakeholders? • True or False: Inaccurate financial reporting can lead to legal consequences for companies. • Fill in the blank: Financial reporting ensures transparency in a company's _____ and position. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Review the importance and consequences of financial reporting. • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari 	



	<ul style="list-style-type: none">• Homework:<ul style="list-style-type: none">○ Research a real-life case of financial fraud and explain how inaccurate reporting impacted the company.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How does accurate financial reporting build trust among stakeholders?• What are the potential consequences of misleading financial<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 4.1	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Define company and partnership.• Distinguish between a company and a partnership.• Identify the key features of a company and a partnership.• Understand the legal implications of choosing a company or partnership structure.	
Teaching Aids (if any)	<ul style="list-style-type: none">• Powerpoint presentation• Whiteboard	
Teaching Development	<p>Introduction (5 minutes)</p> <ul style="list-style-type: none">• Warm-up: Ask students the following questions to stimulate interest:<ul style="list-style-type: none">○ What do you know about businesses?○ Can you name some examples of different types of businesses?○ What are the advantages and disadvantages of owning your own business?• Briefly explain that today's lesson will focus on two common business structures: companies and partnerships. <p>Development (30 minutes)</p> <ul style="list-style-type: none">• Definition: Clearly define a company and a partnership, emphasizing their legal nature.<ul style="list-style-type: none">○ Company: A separate legal entity, owned by shareholders.○ Partnership: An association of two or more people carrying on a business in common with a view to profit.• Key Features: Compare and contrast the key features of companies and partnerships, including:<ul style="list-style-type: none">○ Liability○ Ownership and control○ Formation and formalities○ Taxation○ Continuity• Advantages and Disadvantages: Discuss the pros and cons of each business structure, considering factors such as:<ul style="list-style-type: none">○ Risk○ Capital○ Management○ Tax implications	



	<p>Quiz Exercise (5 minutes)</p> <p>True or False Statements: Company vs. Partnership</p> <ul style="list-style-type: none"> • A partnership is a separate legal entity from its owners. <ul style="list-style-type: none"> ○ False. A partnership is not a separate legal entity. • Shareholders in a company have limited liability. <ul style="list-style-type: none"> ○ True. Shareholders' liability is generally limited to the amount they invested in the company. • A partnership deed is a mandatory legal document for a partnership. <ul style="list-style-type: none"> ○ False. While highly recommended, a partnership deed is not legally required. • A company requires a minimum of two members to form. <ul style="list-style-type: none"> ○ True. A company typically requires at least two members. • Partners have unlimited liability for the debts of the partnership. <ul style="list-style-type: none"> ○ True. Partners are personally liable for the partnership's debts. • A company is managed by its shareholders. <ul style="list-style-type: none"> ○ False. A company is usually managed by a board of directors elected by the shareholders. • A partnership can raise capital by issuing shares to the public. <ul style="list-style-type: none"> ○ False. Partnerships cannot issue shares to the public. • A company has perpetual succession. <ul style="list-style-type: none"> ○ True. A company can continue to exist even if owners or shareholders change. • Partners share profits and losses equally unless otherwise agreed upon. <ul style="list-style-type: none"> ○ True. Profit and loss sharing in a partnership is usually equal unless specified differently in the partnership agreement. • A company is formed by registering with the Registrar of Companies. <ul style="list-style-type: none"> ○ True. Companies are legal entities formed through registration. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<p>Closure</p>	<ul style="list-style-type: none"> • Summarize the Lesson Learning Outcomes and get affirmation from students on these.



	<ul style="list-style-type: none">• Suggested Reading<ul style="list-style-type: none">○ Corporate Accounting, S. N Maheashwari, Suneel K Maheshwari, Sharad K Maheshwari, Vikas Publishing House Pvt Ltd. 6th edition (2018)• Homework<ul style="list-style-type: none">○ Research a local business. Determine whether it is a company or a partnership. Justify your answer based on the characteristics learned in class
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 4.2	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> Define shares and understand their significance in a company's capital structure. Differentiate between equity shares and preference shares. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> Powerpoint presentation Whiteboard 	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none"> Start by asking students about their knowledge of company financing. Introduce the concept of shares as a unit of ownership in a company. <p>Development (30 Minutes):</p> <ol style="list-style-type: none"> Definition of shares (as per Companies Act, 2013). Types of shares: <ul style="list-style-type: none"> Equity shares Preference shares Features of each type with examples. Comparison of equity and preference shares in terms of voting rights, dividend, and risk. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none"> Short quiz: Identify the type of share from scenarios. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> Summarize: <ul style="list-style-type: none"> Review the importance and consequences of financial reporting. Suggested Reading: <ul style="list-style-type: none"> <i>Corporate Accounting</i> by S. N Maheshwari 	



	<ul style="list-style-type: none">• Homework:<ul style="list-style-type: none">○ Prepare a chart showing the difference between equity and preference shares with examples.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How does accurate financial reporting build trust among stakeholders?• What are the potential consequences of misleading financial<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 4.3	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">To provide a detailed comparison of equity shares and preference shares.	
Teaching Aids (if any)	<ul style="list-style-type: none">Powerpoint presentationWhiteboard	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none">Recap the types of shares from the previous lesson.Pose a question: "Why would someone prefer equity shares over preference shares or vice versa?" <p>Development (30 Minutes):</p> <ol style="list-style-type: none">Equity shares: Characteristics and rights of shareholders.Preference shares: Fixed dividends, preference in repayment, and their types (convertible, non-convertible, redeemable, etc.).Head-to-head comparison: Voting rights, dividend payout, risk, and capital repayment. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none">Class discussion: Which type of share would you invest in and why?	



Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Review the importance and consequences of financial reporting. • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari
	<ul style="list-style-type: none"> • Homework: • Write a brief essay: "Which type of share is more beneficial for a shareholder and why?"
Evaluation	<ul style="list-style-type: none"> • Reflective questions (what, why, who). Allow students to answer questions and discuss. • How does accurate financial reporting build trust among stakeholders? • What are the potential consequences of misleading financial <ul style="list-style-type: none"> • Spend 5 minutes to evaluate student assimilation of the lesson contents.

Lesson Plan 4.4	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • To explain and practice the accounting treatment for the issue of shares at par. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	



<p>Teaching Development</p>	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none"> • Present a scenario where a company issues shares to raise capital. • Briefly introduce the concept of issue price. <p>Development (30 Minutes):</p> <ol style="list-style-type: none"> 1. Explanation of par value and its significance. 2. Journal entries for the issue of shares at par (application, allotment, and calls). 3. Practice problems. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none"> • Solve one journal entry question in class.
<p>Closure</p>	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Review the importance and consequences of financial reporting. • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari
	<ul style="list-style-type: none"> • Homework: <ul style="list-style-type: none"> ○ Solve a question on journal entries for the issue of 1,000 shares at ₹10 each, at par.
<p>Evaluation</p>	<ul style="list-style-type: none"> • Reflective questions (what, why, who). Allow students to answer questions and discuss. • How does accurate financial reporting build trust among stakeholders? • What are the potential consequences of misleading financial <ul style="list-style-type: none"> • Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 4.5	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the importance of accurate financial reporting. • Identify the impact of financial reporting on stakeholders. • Discuss the consequences of inaccurate or misleading financial reporting 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none"> • Discuss why companies issue shares at a premium. • Briefly explain Securities Premium Reserve. <p>Development (30 Minutes):</p> <ol style="list-style-type: none"> 1. Definition and significance of the premium. 2. Accounting entries for issues at a premium. 3. Discuss SEBI regulations regarding premium utilization. 4. Solve a numerical example. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none"> • Short calculation on securities premium. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Review the importance and consequences of financial reporting. • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari 	
	<ul style="list-style-type: none"> • Homework: • Complete a question involving the issue of shares at ₹50 each, including ₹10 premium. 	
Evaluation	<ul style="list-style-type: none"> • Reflective questions (what, why, who). Allow students to answer questions and discuss. • How does accurate financial reporting build trust among stakeholders? • What are the potential consequences of misleading financial 	



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	<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.
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Lesson Plan 4.6	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> To explain the concept of share forfeiture and its accounting treatment. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> Powerpoint presentation Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> Warm-up: Ask students: <ul style="list-style-type: none"> What do you think could happen if a company reports inaccurate financial information? Why is accurate reporting critical for stakeholders? Introduce the concept of accurate financial reporting and its significance. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> Explain the role of financial statements in conveying a company's financial health to stakeholders. Discuss the impact of accurate reporting on investors, creditors, and regulators. Provide case studies of companies that faced penalties for inaccurate reporting. Highlight the importance of transparency and integrity in financial reporting. <p>Quiz Exercise (5 minutes):</p> <ul style="list-style-type: none"> Why is accurate financial reporting important for stakeholders? True or False: Inaccurate financial reporting can lead to legal consequences for companies. Fill in the blank: Financial reporting ensures transparency in a company's _____ and position. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> Summarize: <ul style="list-style-type: none"> Review the importance and consequences of financial reporting. Suggested Reading: <ul style="list-style-type: none"> <i>Corporate Accounting</i> by S. N Maheshwari 	



	<ul style="list-style-type: none">• Homework:<ul style="list-style-type: none">○ Research a real-life case of financial fraud and explain how inaccurate reporting impacted the company.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How does accurate financial reporting build trust among stakeholders?• What are the potential consequences of misleading financial<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 4.7	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">To explain the procedure for issuing shares against assets or services.	
Teaching Aids (if any)	<ul style="list-style-type: none">Powerpoint presentationWhiteboard	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none">Ask students: "Can shares be issued for something other than money?"Provide an example of acquiring an asset. <p>Development (30 Minutes):</p> <ol style="list-style-type: none">Reasons for issuing shares for non-cash consideration.Accounting entries for such transactions.Example: Issuing shares to purchase machinery. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none">Solve a journal entry for issuing shares to vendors.	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none">Summarize:<ul style="list-style-type: none">Review the importance and consequences of financial reporting.Suggested Reading:<ul style="list-style-type: none"><i>Corporate Accounting</i> by S. N Maheshwari	
	<ul style="list-style-type: none">Homework:<ul style="list-style-type: none">Write the journal entries for issuing 1,000 shares to acquire equipment worth ₹1,00,000.	
Evaluation	<ul style="list-style-type: none">Reflective questions (what, why, who). Allow students to answer questions and discuss.How does accurate financial reporting build trust among stakeholders?What are the potential consequences of misleading financial	



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	<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.
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Lesson Plan 4.8	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the importance of accurate financial reporting. • Identify the impact of financial reporting on stakeholders. • Discuss the consequences of inaccurate or misleading financial reporting 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 minutes):</p> <ul style="list-style-type: none"> • Warm-up: Ask students: <ul style="list-style-type: none"> ○ What do you think could happen if a company reports inaccurate financial information? ○ Why is accurate reporting critical for stakeholders? • Introduce the concept of financial plan and its significance. <p>Development (30 minutes):</p> <ul style="list-style-type: none"> • Explain the role of financial statements in conveying a company's financial health to stakeholders. • Discuss the impact of accurate reporting on investors, creditors, and regulators. • Provide case studies of companies that faced penalties for inaccurate reporting. • Highlight the importance of transparency and integrity in financial reporting. <p>Quiz Exercise (5 minutes):</p> <ul style="list-style-type: none"> • Why is accurate financial reporting important for stakeholders? • True or False: Inaccurate financial reporting can lead to legal consequences for companies. • Fill in the blank: Financial reporting ensures transparency in a company's _____ and position. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: <ul style="list-style-type: none"> ○ Review the importance and consequences of financial reporting. • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari 	



	<ul style="list-style-type: none">• Homework:<ul style="list-style-type: none">○ Research a real-life case of financial fraud and explain how inaccurate reporting impacted the company.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• How does accurate financial reporting build trust among stakeholders?• What are the potential consequences of misleading financial<ul style="list-style-type: none">• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 5.1	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Understand the concept of goodwill and its characteristics.• Recognize goodwill as an intangible asset in business valuation.	
Teaching Aids (if any)	<ul style="list-style-type: none">• Powerpoint presentation• Whiteboard	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none">• Begin with the question: "What makes a well-known brand valuable beyond its physical assets?"• Define goodwill as the extra earning capacity due to a business's reputation and relationships. <p>Development (30 Minutes):</p> <ol style="list-style-type: none">1. Explain goodwill as an intangible asset distinct from physical assets.2. Discuss its legal recognition and significance in accounting.3. Provide examples of companies with significant goodwill. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none">• Activity: Ask students to list three businesses they associate with strong reputations (e.g., Apple, Tata, or Reliance). Discuss how these companies' goodwill might influence their valuation.	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Review the importance and consequences of financial reporting.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari	
	<ul style="list-style-type: none">• Homework:• Write a paragraph on why goodwill is important in determining a company's financial health.	



Evaluation	<ul style="list-style-type: none"> • Reflective questions (what, why, who). Allow students to answer questions and discuss.
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Lesson Plan 5.2	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Identify situations where goodwill valuation is necessary. • Analyze the importance of goodwill valuation in financial decision-making. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none"> • Ask, "Why might a company need to determine its goodwill?" • Introduce key scenarios like admission or retirement of a partner, mergers, or disputes. <p>Development (30 Minutes):</p> <ol style="list-style-type: none"> 1. Explain situations necessitating goodwill valuation (e.g., partnership changes, business sales, amalgamations). 2. Discuss how goodwill impacts the financial standing of a business. 3. Use real-life examples of mergers or acquisitions to highlight its importance. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none"> • Case Study: Present a hypothetical scenario where a company is merging with another. Ask students to consider why goodwill needs to be valued and how it might influence the deal. 	



Closure	Closure (5 minutes): <ul style="list-style-type: none">• Summarize• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari
	<ul style="list-style-type: none">• Homework:<ul style="list-style-type: none">○ Research and summarize a case where goodwill valuation played a critical role in a merger or acquisition.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• Spend 5 minutes to evaluate student assimilation of the lesson contents.

Lesson Plan 5.3	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Explore the key factors that influence the valuation of goodwill.• Understand how business characteristics affect goodwill value.	
Teaching Aids (if any)	<ul style="list-style-type: none">• Powerpoint presentation• Whiteboard	



<p>Teaching Development</p>	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none"> • Begin with: "What factors might make one company's goodwill higher than another's?" • Mention examples like brand loyalty, customer base, and competitive edge. <p>Development (30 Minutes):</p> <ol style="list-style-type: none"> 1. Explain factors affecting goodwill value: <ul style="list-style-type: none"> ○ Nature and location of business. ○ Customer relationships and loyalty. ○ Market conditions and profitability. 2. Discuss examples where these factors have enhanced goodwill. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none"> • Group Discussion: Divide students into groups and ask them to identify factors that could increase or decrease goodwill for a specific type of business (e.g., a café or a software company).
<p>Closure</p>	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari
	<ul style="list-style-type: none"> • Homework: • Prepare a report identifying three factors that influence goodwill in your chosen industry.
<p>Evaluation</p>	<ul style="list-style-type: none"> • Reflective questions (what, why, who). Allow students to answer questions and discuss. • Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 5.4	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the various methods used for valuing goodwill. • Compare the strengths and weaknesses of each method. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none"> • Ask, "Can goodwill be valued the same way as physical assets?" • Introduce the need for standardized methods to value goodwill. <p>Development (30 Minutes):</p> <ol style="list-style-type: none"> 1. Explain the key methods: <ul style="list-style-type: none"> ○ Average profit method. ○ Super profit method. ○ Capitalization method. 2. Highlight when each method is most appropriate. 3. Use examples to explain how these methods are applied. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none"> • Question: Provide a scenario where a business chooses between average profit and capitalization methods. Ask students to explain which they would recommend and why. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari 	
	<ul style="list-style-type: none"> • Homework: <ul style="list-style-type: none"> ○ Create a table summarizing the three methods, their formulas, and examples of when to use them. 	



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Evaluation

- Reflective questions (what, why, who). Allow students to answer questions and discuss.
- Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 5.5	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Learn the process of valuing goodwill using the simple average profit method. • Develop skills to calculate goodwill based on average profits. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none"> • Pose a question: "How can past profits determine the value of goodwill?" • Briefly explain the role of profit averages in valuation. <p>Development (30 Minutes):</p> <ol style="list-style-type: none"> 1. Define the simple average method and its formula: <ul style="list-style-type: none"> ○ Goodwill = Average Profit × Number of Years' Purchase. 2. Work through a numerical example step by step. 3. Highlight the method's simplicity and limitations. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none"> • Activity: Provide past profit data for a business and ask students to calculate goodwill using the simple average method. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari 	
	<ul style="list-style-type: none"> • Homework: <ul style="list-style-type: none"> ○ Solve a question with five years' profits provided and calculate goodwill using a three-year purchase. 	



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Evaluation

- Reflective questions (what, why, who). Allow students to answer questions and discuss.
- Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 5.6	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Understand the weighted average method and its relevance in goodwill valuation. • Calculate goodwill using this method with given weights and profits. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none"> • Ask, "Why might recent profits matter more than older ones in valuing goodwill?" • Introduce the weighted average approach. <p>Development (30 Minutes):</p> <ol style="list-style-type: none"> 1. Explain the formula: <ul style="list-style-type: none"> ○ Goodwill = Weighted Average Profit × Number of Years' Purchase. 2. Work through an example using weights for different years. 3. Compare with the simple average method. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none"> • Activity: Provide data with weights and profits. Ask students to compute goodwill using the weighted average method. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari 	
	<ul style="list-style-type: none"> • Homework: <ul style="list-style-type: none"> ○ Solve a weighted average problem where profits and weights are provided for five years. 	



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Evaluation

- Reflective questions (what, why, who). Allow students to answer questions and discuss.
- Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 5.7	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none"> • Explain the concept of super profit and its significance in goodwill valuation. • Practice the calculation of goodwill using the super profit method. 	
Teaching Aids (if any)	<ul style="list-style-type: none"> • Powerpoint presentation • Whiteboard 	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none"> • Ask, "What is super profit, and how might it reflect a business's goodwill?" • Define super profit as the excess of actual profits over normal profits. <p>Development (30 Minutes):</p> <ol style="list-style-type: none"> 1. Define the formula: <ul style="list-style-type: none"> ○ $\text{Goodwill} = \text{Super Profit} \times \text{Number of Years' Purchase.}$ 2. Explain the steps to calculate super profit: <ul style="list-style-type: none"> ○ $\text{Normal Profit} = \text{Capital Employed} \times \text{Normal Rate of Return.}$ ○ $\text{Super Profit} = \text{Actual Profit} - \text{Normal Profit.}$ 3. Use an example to calculate goodwill step-by-step. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none"> • Question: Provide data on capital employed, actual profits, and normal rate of return. Ask students to compute goodwill using the super profit method. 	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none"> • Summarize: • Suggested Reading: <ul style="list-style-type: none"> ○ <i>Corporate Accounting</i> by S. N Maheshwari 	



	<ul style="list-style-type: none">• Homework:• Solve a question where actual profits, normal rate of return, and capital employed are given.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 5.8	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Understand the capitalization method for valuing goodwill.• Calculate goodwill using the capitalization of average and super profit approaches.	
Teaching Aids (if any)	<ul style="list-style-type: none">• Powerpoint presentation• Whiteboard	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none">• Ask, "How might the total value of a business relate to its goodwill?"• Introduce the capitalization method as linking profits and business valuation. <p>Development (30 Minutes):</p> <ol style="list-style-type: none">1. Explain the two approaches:<ul style="list-style-type: none">○ Capitalization of Average Profit.○ Capitalization of Super Profit.2. Define formulas:<ul style="list-style-type: none">○ $\text{Goodwill} = \text{Capitalized Value} - \text{Net Assets}$ (for average profit).○ $\text{Goodwill} = \text{Super Profit} \times (100 / \text{Normal Rate of Return})$.3. Use an example to compute goodwill. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none">• Question: Provide data on profits, net assets, and normal rate of return. Ask students to compute goodwill using both approaches.	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none">• Summarize• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari	



	<ul style="list-style-type: none">• Homework:• Solve a capitalization problem with given average profits and net assets.
Evaluation	<ul style="list-style-type: none">• Reflective questions (what, why, who). Allow students to answer questions and discuss.• Spend 5 minutes to evaluate student assimilation of the lesson contents.



Lesson Plan 5.9	Course Name: Corporate Accounting	Course Code: BCMMJ-504
Objectives	<ul style="list-style-type: none">• Reinforce understanding of all methods of goodwill valuation.• Enhance problem-solving skills through comprehensive practice.	
Teaching Aids (if any)	<ul style="list-style-type: none">• Powerpoint presentation• Whiteboard	
Teaching Development	<p>Introduction (5 Minutes):</p> <ul style="list-style-type: none">• Recap all the methods covered in previous lessons.• Highlight key differences and applications of each method. <p>Development (30 Minutes):</p> <ol style="list-style-type: none">1. Provide a comprehensive numerical problem that incorporates all methods (simple average, weighted average, super profit, and capitalization).2. Guide students through solving step-by-step. <p>Exercise (5 Minutes):</p> <ul style="list-style-type: none">• Activity: Pair students and ask each pair to explain one method with an example to the class.	
Closure	<p>Closure (5 minutes):</p> <ul style="list-style-type: none">• Summarize:<ul style="list-style-type: none">○ Review the importance of goodwill and factors affecting goodwill.• Suggested Reading:<ul style="list-style-type: none">○ <i>Corporate Accounting</i> by S. N Maheshwari	
	<ul style="list-style-type: none">• Homework:<ul style="list-style-type: none">○ Prepare for a test on goodwill valuation, including a summary of all methods and their applications.	



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Evaluation

- Reflective questions (what, why, who). Allow students to answer questions and discuss.
- Spend 5 minutes to evaluate student assimilation of the lesson contents.