



Kot Bhalwal, Jammu



Model Institute of Engineering
& Technology (Autonomous)
Dr. Arun K. Gupta Teaching-Learning Centre

Department of Commerce

Details of Lesson Plan

S.No.	Particulars	Details
1.	Course Name	Corporate Accounting-II
2.	Course Code	BCMMJ - 602
3.	Academic Year	2024-25
4.	Semester	6th
5.	Number of Lesson plans	45
6.	Faculty Assigned	Dr. Priyanka Sharma

Priyanka Sharma
Faculty Signature



Lesson Plan No. 1.0	Course Name: Corporate Accounting II Topic: Introduction to the subject	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. define corporate accounting and its significance. b. understand the scope and applications of corporate accounting. c. appreciate the importance of ethical considerations in corporate accounting
Teaching Aids (if any)	a. ICT b. White board c. Video https://www.youtube.com/watch?v=VYNTBWBqncU
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Why This Subject? (Wow Factor)"Decode the Secrets of Corporate Finance: Become a Financial Power Player": This tagline emphasizes the importance of corporate accounting in understanding how businesses operate, manage their finances, and make strategic decisions."From Start-up to Global Giant: Understanding the Language of Business": Corporate accounting provides the essential tools to analyze and interpret the financial health and performance of any organization, from small businesses to multinational corporations."Shape the Future of Business: Ethical and Sustainable Practices": Corporate accounting plays a crucial role in promoting transparency, accountability, and ethical business practices, including the growing area of environmental and social responsibility.Development (30 minutes)<ol style="list-style-type: none">Open-Ended Questions:<ul style="list-style-type: none">How can understanding corporate accounting help you in your future career, regardless of your specific field?What are the ethical challenges faced by accountants in today's business world, and how can they be addressed?How can corporate accounting contribute to a more sustainable and environmentally responsible business environment?What are the key factors that contribute to the financial success or failure of a company?How can technology be used to improve the efficiency and accuracy of corporate accounting processes?Unit-wise: (Unit I: Debentures - 10 Hrs)<ul style="list-style-type: none">Lesson 1 (2 Hrs): Meaning and Classification of DebenturesActivities: Brainstorming session on different types of financing; Case study on debenture issuance.Lesson 2 (3 Hrs): Accounting for Issue of DebenturesActivities: Practice problems on journal entries for debenture issuance at



	<p>par, premium, and discount.</p> <ul style="list-style-type: none">- Lesson 3 (3 Hrs): Writing Off Loss on Issue of Debentures- <i>Activities:</i> Problem-solving session on calculating and writing off loss on debenture issuance.- Lesson 4 (2 Hrs): Redemption of Debentures- <i>Activities:</i> Discussion on different methods of redemption; Practice problems on redemption entries.- <i>(Repeat this structure for all other units, breaking down the hours into specific lesson topics and activities.)</i> <p>Activity (Unit III - Banking Companies):</p> <ul style="list-style-type: none">- Activity: Students analyze the balance sheet of a real banking company and identify key performance indicators, including Non-Performing Assets (NPAs). They discuss the factors contributing to NPAs and their impact on the bank's financial health. <p>Assessment (Unit V - Recent Developments):</p> <ul style="list-style-type: none">- Assignment: Students research and present on a specific topic related to recent developments in accounting, such as environmental reporting standards or the challenges of brand accounting. <p>3. Exercise (5 minutes) – Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading:3. Homework: <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 1.1	Course Name: Corporate Accounting II Topic: Meaning of Debentures	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. define debentures and explain their key characteristics. b. differentiate debentures from shares. c. understand the purpose and importance of debentures as a financing tool. d. identify different types of debentures (briefly)
Teaching Aids (if any)	a. ICT b. White board c. Video https://www.youtube.com/watch?v=VYNTBWBqncU
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Activity: Start with a brief discussion: "Imagine a company needs to raise a large amount of money. What are some ways they could do this?" (Elicit ideas like taking a loan, issuing shares).- Briefly introduce debentures as another way companies can raise funds. Ask if anyone has heard of them.2. Development (30 minutes)<ol style="list-style-type: none">a. Defining Debentures:<p>Definition: A debenture is a debt instrument issued by a company acknowledging a loan. It represents a debt obligation of the company.</p><p>Key Characteristics:</p><p>Debt instrument: Represents borrowing, not ownership.</p><p>Fixed interest rate (coupon rate): The company promises to pay a fixed rate of interest to debenture holders.</p><p>Fixed maturity date: Debentures have a specified maturity date when the principal amount is repaid.</p><p>No voting rights: Debenture holders are creditors, not owners, and do not have voting rights in the company.</p><p>Certificate: A debenture certificate is issued as evidence of the debt.</p><p>Visual Aid: Use a simple diagram or slide to illustrate the relationship between the company and debenture holders.</p>b. Debentures vs. Shares:<p>Clearly differentiate debentures and shares</p>



	<p>c. Types of Debentures (Brief Overview):</p> <p>Briefly introduce the different types of debentures (more detail can be covered in a subsequent lesson):</p> <p>Secured vs. Unsecured (based on whether assets are pledged as security)</p> <p>Convertible vs. Non-Convertible (based on whether they can be converted into shares)</p> <p>Redeemable vs. Irredeemable (based on whether they are repaid at maturity or not)</p> <p>Real-world Examples: Briefly mention examples of companies that have issued debentures.</p> <p>3. Exercise (5 minutes) – Ask students to identify whether different scenarios represent debt or equity financing (e.g., a bank loan vs. issuing new stock).</p> <p>Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading:3. Homework: Create a short paragraph comparing and contrasting secured and unsecured debentures. Which type of debenture would you consider a safer investment, and why? <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Why might a company choose to issue debentures instead of shares to raise capital? What are the advantages and disadvantages for the company?- If you were an investor, what factors would you consider before investing in a company's debentures?- How do debentures contribute to the overall financial structure of a company?- What are the potential risks and rewards associated with investing in debentures?- How does the concept of debentures relate to the broader topic of debt financing and capital markets? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 1.2	Course Name: Corporate Accounting II Topic: Classification of Debentures	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. classify debentures based on different criteria b. understand the implications of different debenture classification. c. analyze and compare different types of debentures.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Briefly review the concept of debentures (from a previous lesson, if applicable).Ask: "If you were a company looking to raise funds through debentures, what factors would you consider when deciding what type of debenture to issue?"Development (30 minutes)<ol style="list-style-type: none">Classification of Debentures:<p>Explain the various ways debentures can be classified:</p><p>Based on Security:</p><ul style="list-style-type: none">Secured Debentures: Backed by specific assets as collateral.Unsecured Debentures (or Naked Debentures): Not backed by any assets.<p>Based on Convertibility:</p><ul style="list-style-type: none">Convertible Debentures: Can be converted into equity shares at a future date.Non-Convertible Debentures: Cannot be converted into shares.<p>Based on Redeemability:</p><ul style="list-style-type: none">Redeemable Debentures: Repaid at a specific maturity date.Irredeemable Debentures (or Perpetual Debentures): No fixed maturity date; interest is paid indefinitely.<p>Based on Interest Payment:</p><ul style="list-style-type: none">Fixed-Rate Debentures: Carry a fixed interest rate (coupon rate).Floating-Rate Debentures: Interest rate fluctuates based on a benchmark.Zero-Coupon Debentures: No periodic interest payments; sold at a deep discount and redeemed at face value.<p>Based on Holder:</p><ul style="list-style-type: none">Registered Debentures: Recorded in the company's register; interest paid



	<p>to the registered holder.</p> <ul style="list-style-type: none"> • Bearer Debentures: Not registered; interest paid to whoever possesses the debenture certificate. <p>b. Implications of Classifications:</p> <p>Discuss the implications of each classification for both the issuer (company) and the investor:</p> <ul style="list-style-type: none"> - Security: Secured debentures offer lower risk for investors but may restrict the company's ability to sell or encumber those assets. - Convertibility: Convertible debentures offer potential upside for investors if the company performs well, but the conversion dilutes existing shareholders' ownership. - Redeemability: Redeemable debentures provide certainty for investors, while irredeemable debentures offer a perpetual stream of income (but higher risk). - Interest Payment: Fixed-rate debentures provide predictable income, while floating-rate debentures are subject to market fluctuations. Zero-coupon debentures offer a lump-sum payment at maturity. - Holder: Registered debentures offer more security and traceability, while bearer debentures offer anonymity but higher risk of loss. <p>3. Exercise (5 minutes) – Divide students into small groups.</p> <p>Provide each group with a scenario describing a company's financing needs and risk appetite. Ask them to recommend the most suitable type(s) of debenture(s) for the company to issue, justifying their choice based on the classifications discussed</p> <p>Use QA to collect responses and discuss the answers.</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: 3. Homework: Imagine you are a financial advisor. A client is considering investing in debentures. Develop a short presentation outlining the different types of debentures and the factors they should consider before making an investment decision. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<p>Evaluation</p>	<ol style="list-style-type: none"> 1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. <ul style="list-style-type: none"> - If you were an investor, what type of debenture would you prefer and why? What are the trade-offs between risk and return for different debenture types? - From a company's perspective, what are the advantages and disadvantages of issuing secured vs. unsecured debentures? How does this decision impact the company's financial flexibility? - How can the classification of debentures impact a company's credit



	<p>rating and its ability to raise future capital?</p> <ul style="list-style-type: none">- In what situations might a company choose to issue irredeemable debentures, even though they have no fixed maturity date?- With the increasing complexity of financial markets, do you think new classifications of debentures might emerge in the future? What factors might drive these new classifications? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>
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Lesson Plan No. 1.3	Course Name: Corporate Accounting II Topic: accounting for issue of Debentures	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Identify different types of debentures. b. Understand the accounting treatment for debentures issued for cash. c. Understand the accounting treatment for debentures issued as collateral security.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Begin by explaining that a debenture is a type of long-term loan issued by a company, representing an acknowledgment of debt.- Explain that the procedure of issuing debentures is similar to that of issuing shares.- A prospectus is issued, applications are invited, and allotment letters are sent. If applications are rejected, the application money is refunded2. Development (30 minutes)<ul style="list-style-type: none">- Define debentures: A debenture is a debt instrument issued by a company to raise long-term funds.- Explain the features of debentures:<p>Debentures are issued under the company's seal and signed by authorized signatories.</p><p>Debenture holders are creditors of the company, not owners.</p><p>Debentures usually carry a fixed rate of interest.</p><p>Debentures can be secured or unsecured.</p><p>Debentures are redeemable after a specified period.</p>- Types of Debentures<p>Explain the different types of debentures:</p><p>Redeemable Debentures: These are debentures that are redeemed or paid back after a fixed period.</p><p>Perpetual Debentures: These debentures do not have a fixed redemption date.</p><p>Convertible Debentures: These debentures can be converted into equity shares or other securities after a specified period.</p><p>Secured Debentures: These debentures are secured against the company's assets.</p>



	<p>Registered Debentures: These are registered with the company, and payments are made to the registered holders.</p> <p>Bearer Debentures: These can be transferred by mere delivery and are not recorded in the company's register.</p> <p>Accounting Treatment for Debentures Issued for Cash</p> <p>Explain the accounting treatment for debentures issued for cash:</p> <p>Debentures can be issued at par, at a premium, or at a discount.</p> <p>At Par: When debentures are issued at their face value.</p> <p>Journal entry: Bank A/c Dr. to Debentures Application A/c. Debentures Application A/c Dr. to Debentures A/c.</p> <p>At Premium: When debentures are issued at a price higher than their face value.</p> <p>At Discount: When debentures are issued at a price lower than their face value.</p> <p>Provide examples of journal entries for each scenario.</p> <p>Accounting Treatment for Debentures Issued as Collateral Security</p> <p>Explain that companies may issue debentures as collateral security for loans.</p> <p>Explain the accounting treatment for debentures issued as collateral security.</p> <p>Show how the debentures are recorded in the balance sheet</p> <p>3. Exercise (5 minutes) – Ask students to solve simple problems related to the issue of debentures Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading:3. Homework: Ask students to research different companies and their debenture offerings. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- With the increasing complexity of financial markets, do you think new classifications of debentures might emerge in the future? What



	factors might drive these new classifications? Spend 5 minutes to evaluate student assimilation of the lesson contents
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Lesson Plan No. 1.4	Course Name: Corporate Accounting II Topic: Debentures issued at par	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. define "debentures issued at par." b. understand the accounting treatment for issuing debentures at par. c. prepare journal entries for the issuance of debentures at par. d. calculate the interest expense on debentures issued at par.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<p>1. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Briefly review the concept of debentures and their key characteristics (from a previous lesson, if applicable).- Ask: "What does it mean for a financial instrument to be issued 'at par'?" (Elicit responses about face value, etc.) <p>2. Development (30 minutes)</p> <p>Debentures Issued at Par - Concept:</p> <p>Define "Debentures Issued at Par": Debentures are said to be issued at par when they are issued at their face value or nominal value. The issue price is equal to the face value.</p> <p>Explain the significance: The face value is the amount the company promises to repay at maturity. When debentures are issued at par, the investor pays and the company receives this exact amount.</p> <p>Example: A company issues debentures with a face value of ₹1,000 each. If they are issued at par, the investor pays ₹1,000 for each debenture.</p> <p>Accounting Treatment and Journal Entries:</p> <p>Explain the journal entries involved in issuing debentures at par: When application money is received: Bank A/c Dr. To Debenture Application A/c</p> <p>When debentures are allotted: Debenture Application A/c Dr. To Debentures A/c</p> <p>Provide clear explanations for each entry, emphasizing the accounts affected and the logic behind the debit and credit.</p> <p>Work through a specific example, step-by-step, showing the journal entries. Use a realistic scenario (e.g., a company issuing debentures to raise funds for expansion).</p> <p>Calculating Interest Expense:</p> <p>Explain how to calculate the periodic interest expense on debentures issued at par: $\text{Interest Expense} = (\text{Face Value of Debentures}) \times (\text{Coupon Rate/Interest Rate}) \times (\text{Time Period})$ Explain the terms: Face Value: The amount the company will repay at maturity.</p>



	<p>Coupon Rate: The stated interest rate on the debenture. Time Period: The length of time for which the interest is calculated (e.g., annually, semi-annually). Work through an example problem, calculating the interest expense for a given scenario.</p> <p>3. Exercise (5 minutes) – Briefly recap the key concepts: definition of debentures issued at par, journal entries, and interest calculation. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading:3. Homework: Give students problems involving different face values, coupon rates, and time periods. Ask them to calculate the interest expense. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Why do companies sometimes choose to issue debentures at par, and what are the advantages and disadvantages for both the issuer and the investor?- How does the accounting treatment for debentures issued at par differ from the accounting treatment for debentures issued at a premium or discount (introduce these concepts briefly)?- If you were an investor, what factors would you consider before investing in debentures issued at par?- How does the coupon rate on debentures relate to the prevailing market interest rates?- What is the difference between the face value of a debenture and its market value? When are they equal? Spend 5 minutes to evaluate student assimilation of the lesson contents



Lesson Plan No. 1.5	Course Name: Corporate Accounting II Topic: Debentures issued at premium	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> Understand the concept of a debenture premium. Record journal entries for the issuance of debentures at a premium. Calculate the effective interest rate on debentures issued at a premium. Explain the accounting treatment of the premium received.
Teaching Aids (if any)	<ol style="list-style-type: none"> ICT White board
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) <ul style="list-style-type: none"> Briefly review the concept of debentures and their issuance. Ask: "Why might a company issue debenture at a price higher than their face value?" (Elicit ideas like market interest rates, company's reputation, etc.) Development (30 minutes) <ol style="list-style-type: none"> Understanding Debenture Premium: <p>Define debenture premium: The amount received by the issuer in excess of the face value of the debenture.</p> <p>Explain why companies issue debentures at a premium:</p> <p>Market Interest Rates: If market interest rates are lower than the coupon rate offered by the debenture, investors are willing to pay a premium.</p> <p>Company's Reputation: A company with a strong financial position and good reputation may be able to issue debentures at a premium.</p> <p>Investor Demand: High demand for a particular debenture issue can lead to a premium.</p> <p>Illustrate with an example:</p> <p>(15 minutes) Journal Entries for Debenture Issuance at Premium:</p> <p>Explain the journal entries involved in issuing debentures at a premium:</p> <p>Explain the purpose of each account:</p> <p>Bank Account: Reflects the cash received.</p> <p>Debenture Application Account: A temporary account used during the application process.</p> <p>Debenture Account: Reflects the face value of the debentures.</p> <p>Debenture Premium Account: Reflects the premium received, treated as a capital reserve.</p> Calculating Effective Interest Rate: <p>Explain that the effective interest rate is the actual rate of return earned by the investor, considering the premium paid.</p> <p>Provide the formula if appropriate but focus on conceptual understanding.</p> Accounting Treatment of Premium: <p>Explain that the debenture premium is a capital reserve and is shown in the balance sheet under "Reserves and Surplus."</p> <p>It is not part of the interest expense.</p>



	<p>3. It can be used for specific purposes, as allowed by law (e.g., issuing bonus shares).</p> <p>3. Exercise (5 minutes) – Briefly recap the key concepts: definition of debentures issued at par, journal entries, and interest calculation. Use QA to collect responses and discuss the answers.</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading:</p> <p>3. Homework: Give students problems involving different face values, coupon rates, and time periods. Ask them to calculate the interest expense. Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <ul style="list-style-type: none">- Why do companies sometimes choose to issue debentures at par, and what are the advantages and disadvantages for both the issuer and the investor?- How does the accounting treatment for debentures issued at par differ from the accounting treatment for debentures issued at a premium or discount (introduce these concepts briefly)? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 1.6	Course Name: Corporate Accounting II Topic: Debentures issued at Discount	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Understand the concept of a debenture discount. b. Record journal entries for the issuance of debentures at a discount. c. Explain the treatment of the discount on debentures. d. Calculate the effective interest rate on debentures issued at a discount.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Briefly review the concept of debentures and their issuance at par and premium.Ask: "Why might a company issue debentures at a price lower than their face value?" (Elicit responses like high market interest rates, company's financial risk, etc.)Development (30 minutes) Understanding Debenture Discount:<ul style="list-style-type: none">Define debenture discount: The difference between the face value of the debenture and the lower price at which it is issued.Explain why companies issue debentures at a discount:<ul style="list-style-type: none">Market Interest Rates: If market interest rates are higher than the coupon rate offered by the debenture, investors will demand a discount.Company's Financial Risk: Companies with higher financial risk may need to offer a discount to attract investors.To make the debenture more attractive.Illustrate with an example: A company issues a ₹1,000 face value debenture at ₹950. The ₹50 difference is the discount.Journal Entries for Debenture Issuance at Discount:<ul style="list-style-type: none">Explain the journal entries involved in issuing debentures at a discount.Explain the purpose of each account:<ul style="list-style-type: none">Bank Account: Reflects the cash received.Debenture Application Account: A temporary account used during the application process.Discount on Issue of Debentures A/C: this is a capital loss that will be written off over the period of the debenture.Debenture Account: Reflects the face value of the debentures.Treatment of Discount:<ul style="list-style-type: none">Explain that the discount on debentures is treated as a capital loss.It is written off over the life of the debentures, usually using the straight-line method or the effective interest method.The discount is shown on the balance sheet as a deduction from the debentures account, or as a deferred expense.Discuss the impact of the discount on the effective interest rate.Exercise (5 minutes) – Briefly recap the key concepts: definition of debentures issued at par, journal entries, and interest calculation. Use QA to collect responses and discuss the answers.



Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading:3. Homework: Practice problems on journal entries for debenture issuance at a discount. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does the issuance of debentures at a discount affect the company's cost of capital?- What are the advantages and disadvantages for an investor of purchasing debentures at a discount? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 1.7	Course Name: Corporate Accounting II Topic: writing off loss on issue of debentures	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. understand the concept of loss on issue of debentures. b. identify the situations that create a loss on debenture issuance. c. apply different methods for writing off the loss on issue of debentures. d. record journal entries for writing off the loss and understand the impact of writing off the loss on the financial statements
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Briefly review debenture issuance at a discount and the concept of premium.Ask: "What are the ways a loss can occur when issuing debentures?" (Elicit responses like discount on issue, issue expenses, etc.)Development (30 minutes)<ol style="list-style-type: none">Understanding Loss on Issue of Debentures:<ul style="list-style-type: none">Define loss on issue of debentures: The difference between the face value of debentures and the net amount received after deducting discount and issue expenses.Explain the situations that create a loss:<ul style="list-style-type: none">Discount on Issue: When debentures are issued at a price lower than their face value.Issue Expenses: Expenses incurred during the issuance process (e.g., underwriting commission, brokerage, printing, etc.).Illustrate with an example: A company issues ₹1,000 face value debentures at ₹950 and incurs ₹20 in issue expenses. The loss is ₹70 (₹50 discount + ₹20 expenses).Methods for Writing Off Loss:<ul style="list-style-type: none">Explain the common methods for writing off the loss:Straight-Line Method: The loss is written off equally over the life of the debentures.Effective Interest Method: The loss is written off in proportion to the outstanding balance of the debentures.Explain the factors that influence the choice of method (e.g., accounting standards, company policy).Illustrate with examples:<ul style="list-style-type: none">Straight-Line: If the loss is ₹100 and the debenture life is 5 years, ₹20 is written off each year.Effective Interest Method (explain conceptually, complex calculations might require separate session).Journal Entries for Writing Off Loss:<ul style="list-style-type: none">Explain the journal entries involved:



	<ul style="list-style-type: none">• Explain the purpose of each account:<ul style="list-style-type: none">○ Statement of Profit and Loss: The amount charged to the income statement.○ Securities Premium Reserve: If there is a securities premium, it can be used to write off the loss.○ Loss on Issue of Debentures A/C: The account representing the loss, which is reduced as it's written off.3. Exercise (5 minutes) – Briefly review the key concepts and methods for writing off the loss. Address any remaining student questions. Use QA to collect responses and discuss the answers.
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading:3. Homework: Practice problems on writing off the loss on issue of debentures using both the straight-line and effective interest methods. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Why is it important to write off the loss on issue of debentures over the life of the debentures?- How does the choice of method (straight-line vs. effective interest) affect the company's financial statements?- What are the implications of writing off the loss on the company's profitability and financial position? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 1.8	Course Name: Corporate Accounting II Topic: Redemption of debentures	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. understand the concept of debenture redemption. b. explain the different methods of debenture redemption. c. discuss the legal and financial considerations related to debenture redemption. d. analyze the impact of debenture redemption on a company's financial position.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Briefly review the concept of debentures and their issuance.Ask: "Why do companies need to redeem debentures?" (Elicit responses about repayment of debt, reducing financial leverage, etc.)Development (30 minutes)<ol style="list-style-type: none">Concept of Debenture Redemption:<ul style="list-style-type: none">Define debenture redemption: The process of repaying the debenture holders the principal amount of their investment.Explain the importance of redemption for both the company and the debenture holders.Discuss the timing of redemption (at maturity, before maturity).Methods of Debenture Redemption:<ul style="list-style-type: none">Explain the different methods of debenture redemption:<ul style="list-style-type: none">Redemption at Maturity:<ul style="list-style-type: none">Lump sum payment at the end of the debenture's tenure.Redemption by Purchase in the Open Market:<ul style="list-style-type: none">Company buys back its own debentures from the stock exchange.Can be done at par, premium, or discount.Redemption by Conversion:<ul style="list-style-type: none">Debenture holders are given the option to convert their debentures into equity shares.Conversion ratio is predetermined.Redemption by Drawings:<ul style="list-style-type: none">A lottery system is used to select debentures for redemption before maturity.Redemption is done in installments.Redemption out of Profits (Debenture Redemption Reserve - DRR):<ul style="list-style-type: none">Company sets aside a portion of its profits in a separate reserve (DRR) for redemption.



	<ul style="list-style-type: none">▪ DRR is transferred to General Reserve after redemption. <p>c. Legal and Financial Considerations:</p> <ul style="list-style-type: none">• Discuss the legal requirements related to debenture redemption (e.g., provisions of the Companies Act).• Explain the financial considerations:<ul style="list-style-type: none">○ Impact on cash flow.○ Impact on debt-equity ratio.○ Cost of redemption (premium, discount).○ Creation of Debenture Redemption Reserve (DRR) and Debenture Redemption Investment (DRI) as per regulations.• Discuss the importance of planning for redemption. <p>3. Exercise (5 minutes) – Briefly review the key concepts and methods of debenture redemption. Address any remaining student questions Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading:3. Homework: Analyze the financial impact of debenture redemption on a company's balance sheet and cash flow statement. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- What are the advantages and disadvantages of each method of debenture redemption for the company?- How does debenture redemption impact a company's financial position? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 1.9	Course Name: Corporate Accounting II Topic: Redemption of debentures-ii	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. understand the various methods of redeeming debentures. b. record journal entries for different redemption methods. c. calculate the amount payable to debenture holders. d. apply their knowledge to solve practical redemption problems.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Briefly review the concept of debentures and their issuance.- Ask: "Why do companies need to redeem debentures?" (Elicit responses like fulfilling obligations, reducing debt, etc.)- Briefly discuss the different redemption methods (lump sum, installments, purchase in open market, conversion).2. Development (30 minutes)<ol style="list-style-type: none">a. Explanation of Redemption Methods:<ul style="list-style-type: none">• Redemption at Par/Premium: Explain the journal entries for redemption at par and at a premium.<ul style="list-style-type: none">○ Focus on the transfer to Debenture Redemption Reserve (DRR) and Debenture Redemption Investment (DRI) if applicable.○ Show the entries for payment to debenture holders.• Redemption by Purchase in Open Market:<ul style="list-style-type: none">○ Explain the concept of purchasing debentures in the open market.○ Discuss the potential profit or loss on cancellation.○ Demonstrate the journal entries for purchase and cancellation.• Redemption by Conversion:<ul style="list-style-type: none">○ Explain the conversion of debentures into equity shares.○ Discuss the ratio of conversion and the treatment of premium/discount.○ Demonstrate the journal entries for conversion.b. Practical Application and Problem Solving:<ul style="list-style-type: none">• Scenario 1: Redemption at Par/Premium:<ul style="list-style-type: none">○ Provide a scenario with specific amounts and dates.○ Guide students through the journal entries step-by-step.○ Emphasize the calculation of the amount payable to debenture holders.• Scenario 2: Redemption by Purchase in Open Market:<ul style="list-style-type: none">○ Provide a scenario with purchase prices and cancellation details.○ Guide students through the calculation of profit/loss and journal entries.• Scenario 3: Redemption by Conversion:<ul style="list-style-type: none">○ Provide a scenario with conversion ratios and share prices.



	<ul style="list-style-type: none">○ Guide students through the calculation of the number of shares and journal entries. <p>3. Exercise (5 minutes) – Divide students into small groups. Provide each group with a different redemption scenario. Ask them to solve the problem and present their solutions. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading:3. Homework: Practice problems on redemption of debentures using different methods and scenarios. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does the redemption method affect the company's financial position?- What are the advantages and disadvantages of each redemption method for the company and the debenture holders?- How does the Debenture Redemption Reserve (DRR) and Debenture Redemption Investment (DRI) contribute to the redemption process? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 1.10	Course Name: Corporate Accounting II Topic: Redemption of debentures-iii numericals	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> apply different methods of debenture redemption in practical scenarios. calculate the necessary amounts for redemption. journal entries for various redemption methods.
Teaching Aids (if any)	<ol style="list-style-type: none"> ICT White board
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) <ul style="list-style-type: none"> Briefly review the different methods of debenture redemption: <ul style="list-style-type: none"> Redemption at Par Redemption at Premium Redemption by Purchase in the Open Market (Immediate Cancellation or Investment) Redemption by Conversion Development (30 minutes) <ol style="list-style-type: none"> Practical Question 1: Redemption at Par and Premium: <ul style="list-style-type: none"> Present a practical question involving redemption at par and premium. <ul style="list-style-type: none"> Example: "A company issued 10,000, 10% Debentures of ₹100 each. The debentures are redeemable after 5 years. Calculate and pass the necessary journal entries if the debentures are redeemed (a) at par and (b) at a 5% premium." Guide students through the calculation of redemption amount. Demonstrate the journal entries for both scenarios on the whiteboard/projector. Discuss the impact on the company's cash flow and liabilities. Practical Question 2: Redemption by Purchase in the Open Market: <ul style="list-style-type: none"> Present a practical question involving redemption by purchase in the open market. <ul style="list-style-type: none"> Example: "A company has 5,000, 12% Debentures of ₹100 each outstanding. The company purchases 2,000 of its own debentures in the open market at ₹98 each for immediate cancellation. Pass the necessary journal entries." Guide students through the calculation of profit or loss on redemption. Demonstrate the journal entries for immediate cancellation. Discuss the impact on the company's profit and loss account. If time allows, introduce a variation where the purchased debentures are held as investments. Practical Question 3: Redemption by Conversion: <ul style="list-style-type: none"> Present a practical question involving redemption by conversion. <ul style="list-style-type: none"> Example: "A company has 8,000, 11% Debentures of ₹100 each



	<p>outstanding. The debentures are convertible into equity shares at a ratio of 4 shares for every 1 debenture. Pass the necessary journal entries."</p> <ul style="list-style-type: none">• Guide students through the calculation of the number of equity shares to be issued.• Demonstrate the journal entries for conversion.• Discuss the impact on the company's equity and liabilities.• If time allows, introduce a variation where the conversion ratio includes a premium. <p>3. Exercise (5 minutes) –Provide redemption scenario. Ask them to solve the problem and present their solutions. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading:3. Homework: Practice problems on redemption of debentures using different methods and scenarios. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does the redemption method affect the company's financial position?- What are the advantages and disadvantages of each redemption method for the company and the debenture holders?- How does the Debenture Redemption Reserve (DRR) and Debenture Redemption Investment (DRI) contribute to the redemption process? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.2.1	Course Name: Corporate Accounting II Topic: Introduction of Holding and Subsidiary company	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. define holding and subsidiary companies. b. explain the relationship between holding and subsidiary companies. c. identify the reasons for creating holding and subsidiary structures. d. understand the concept of control in the context of holding-subsidiary relationships. e. appreciate the importance of consolidated financial statements
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">- Begin by asking students if they have heard of companies owning other companies.- Briefly introduce the concept of holding and subsidiary companies.- Ask: "Why do you think companies might want to own other companies?"Development (30 minutes)<ol style="list-style-type: none">Defining Holding and Subsidiary Companies:<ul style="list-style-type: none">• Holding Company:<ul style="list-style-type: none">○ Define a holding company as a company that controls another company (the subsidiary).○ Explain that control is typically achieved through ownership of a majority of voting shares.○ Highlight that a holding company may or may not engage in its own operational activities.• Subsidiary Company:<ul style="list-style-type: none">○ Define a subsidiary company as a company that is controlled by another company (the holding company).○ Explain that the subsidiary is a separate legal entity, but its operations are directed by the holding company.• Explain the relationship between the holding and subsidiary companies using a visual diagram (e.g., a hierarchical structure).Reasons for Creating Holding and Subsidiary Structures:<ul style="list-style-type: none">• Discuss the reasons why companies create holding and subsidiary structures:<ul style="list-style-type: none">○ Risk Management: Segregate high-risk activities into separate subsidiaries.○ Tax Planning: Optimize tax liabilities by operating in different jurisdictions.○ Expansion and Diversification: Acquire new businesses or enter new markets.○ Asset Protection: Protect core assets from liabilities of other



	<p>businesses.</p> <ul style="list-style-type: none"> ○ Operational Efficiency: Streamline operations and improve management control. ○ Access to Capital: Facilitate raising capital for specific projects. <p>c. Control in Holding-Subsidiary Relationships:</p> <ul style="list-style-type: none"> • Explain the concept of control: <ul style="list-style-type: none"> ○ Ownership of a majority of voting rights. ○ Power to appoint or remove the majority of the board of directors. ○ Ability to direct the financial and operating policies of the subsidiary. • Discuss the importance of control in determining the need for consolidated financial statements. • Discuss circumstances where control may exist without majority ownership. <p>d. Importance of Consolidated Financial Statements:</p> <ul style="list-style-type: none"> • Explain why consolidated financial statements are necessary: <ul style="list-style-type: none"> ○ Provide a true and fair view of the group's financial position and performance. ○ Prevent misleading information by presenting separate financial statements of individual companies. ○ Enable stakeholders to make informed decisions about the group as a whole. • Briefly introduce the process of preparing consolidated financial statements. <p>3. Exercise (5 minutes) -Briefly review the key concepts and definitions. Address any remaining student questions. Use QA to collect responses and discuss the answers.</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: Accounting Standards: <ul style="list-style-type: none"> - IFRS 10 (Consolidated Financial Statements) - Relevant national accounting standards (e.g., AS 21 in India) 3. Homework: Research and find real-world examples of holding and subsidiary company structures. Describe the structure and explain the reasons for its creation. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<p>Evaluation</p>	<ol style="list-style-type: none"> 1. Reflective Questions (What, why, Who?). Allow students to answer and discuss. <ul style="list-style-type: none"> - What are the potential benefits and drawbacks of operating as a holding company? - How does the concept of control differ from ownership in the context of holding-subsubsidiary relationships?



Spend 5 minutes to evaluate student assimilation of the lesson contents



Lesson Plan No.2.2	Course Name: Corporate Accounting II Topic: Practical aspects in preparation of Consolidated balance sheet- Cost of Control	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> a. apply the principles of consolidation to prepare a consolidated balance sheet. b. calculate and eliminate intercompany balances. c. calculate goodwill or capital reserve.
Teaching Aids (if any)	<ul style="list-style-type: none"> a. ICT b. White board
Teaching Development	<ol style="list-style-type: none"> 1. Introduction (5 minutes) <ul style="list-style-type: none"> - Briefly review the basic principles of consolidation, including the concept of control, elimination of intercompany balances, and recognition of minority interest. - Ask: "What are the key steps involved in preparing a consolidated balance sheet?" 2. Development (30 minutes) <ol style="list-style-type: none"> a. Practical Aspects: Elimination of Intercompany Balances: <p>Explain the need to eliminate intercompany balances (e.g., loans, receivables, payables) to avoid double counting.</p> <p>Provide an example scenario with intercompany balances between a holding and subsidiary company.</p> <p>Guide students through the process of calculating and eliminating these balances.</p> <p>Demonstrate the journal entries for elimination (if applicable).</p> b. Practical Aspects: Calculation of Goodwill or Capital Reserve: <p>Explain the calculation of goodwill or capital reserve:</p> <p>Goodwill = Cost of Investment - Parent's Share of Subsidiary's Equity at Acquisition Date</p> <p>Capital Reserve = Parent's Share of Subsidiary's Equity at Acquisition Date - Cost of Investment</p> <p>Provide an example scenario with the cost of investment and the subsidiary's equity at acquisition.</p> <p>Guide students through the calculation of goodwill or capital reserve.</p>



	<p>Explain the presentation of goodwill and capital reserve in the consolidated balance sheet.</p> <p>3. Exercise (5 minutes) -Explain the importance of preparing working papers during the consolidation process. Use QA to collect responses and discuss the answers.</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading: "Financial Accounting" by Walter T. Harrison Jr., Charles T. Horngren, and C. William Thomas (Chapters on Investments and Consolidated Financial Statements</p> <p>3. Homework: Solve a practical problem involving the preparation of a consolidated balance sheet, including elimination of intercompany balances, calculation of goodwill/capital reserve.</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.</p> <ul style="list-style-type: none">- Why is it important to eliminate intercompany balances in a consolidated balance sheet?- How does the calculation of goodwill or capital reserve impact the consolidated balance sheet? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.2.3	Course Name: Corporate Accounting II Topic: Practical aspects in preparation of Consolidated balance sheet- Minority Interest	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Determine and present minority interest. b. Understand the importance of working papers in consolidation.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<p>1. Introduction (5 minutes)</p> <ul style="list-style-type: none"> - Briefly review the basic principles of consolidation, including the concept of control, elimination of intercompany balances, and recognition of minority interest. - Ask: "What are the key steps involved in preparing a consolidated balance sheet?" <p>2. Development (30 minutes)</p> <p>a. Practical Aspects: Determination and Presentation of Minority Interest:</p> <ul style="list-style-type: none"> - Explain the concept of minority interest: the portion of the subsidiary's equity not owned by the parent. - Provide an example scenario with the subsidiary's equity at acquisition and at the reporting date. - Guide students through the calculation of minority interest at acquisition and at the reporting date. - Explain the presentation of minority interest in the consolidated balance sheet. <p>b. Importance of Working Papers:</p> <ul style="list-style-type: none"> - Explain the importance of preparing working papers during the consolidation process. - Discuss the contents of working papers (e.g., elimination entries, calculations of goodwill and minority interest). - Highlight the role of working papers in ensuring accuracy and transparency. <p>3. Exercise (5 minutes) -Explain the importance of preparing working papers during the consolidation process. Use QA to collect responses and discuss the answers.</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading: "Financial Accounting" by Walter T. Harrison Jr., Charles T. Horngren, and C. William Thomas (Chapters on Investments and Consolidated Financial Statements)</p> <p>3. Homework: Solve a practical problem involving the preparation of a consolidated balance sheet, including elimination of intercompany</p>



	balances, calculation of goodwill/capital reserve. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions (What, why, Who?). Allow students to answer and discuss. <ul style="list-style-type: none">- What are the implications of minority interest for the parent company's shareholders?- Why are working papers essential in the consolidation process?- How can the principles of consolidation be applied in complex group structures? Spend 5 minutes to evaluate student assimilation of the lesson contents



Lesson Plan No.2.4	Course Name: Corporate Accounting II Topic: Preparation of Consolidated Balance Sheet (Wholly Owned Subsidiary)	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. understand the basic principles of consolidating a wholly owned subsidiary. b. prepare a consolidated balance sheet for a holding company and its wholly owned subsidiary. c. intercompany balances and transactions. d. understand the concept of goodwill or capital reserve in consolidation.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Briefly recap the definition of holding and wholly owned subsidiary companies.Remind students about the purpose of consolidated financial statements.Ask: "What are the key steps involved in preparing a consolidated balance sheet?"Development (30 minutes)<ol style="list-style-type: none">Principles of Consolidation (Wholly Owned):<ul style="list-style-type: none">Explain the basic principles of consolidating a wholly owned subsidiary:Combine the assets and liabilities of the holding company and its subsidiary line by line.Eliminate the parent company's investment in the subsidiary against the subsidiary's equity.Eliminate intercompany balances and transactions (e.g., intercompany loans, receivables, payables).Calculate and recognize goodwill or capital reserve.Use a simple example to illustrate the process (e.g., a holding company acquires a subsidiary for cash).Practical Example: Preparing a Consolidated Balance Sheet:<ul style="list-style-type: none">Provide students with example balance sheets of a holding company and its wholly owned subsidiary.Guide students through the steps of preparing a consolidated balance sheet:<ul style="list-style-type: none">Combine the assets and liabilities of the two companies.Eliminate the investment in subsidiary against the subsidiary's equity.Identify and eliminate any intercompany balances (e.g., intercompany loans).Calculate goodwill or capital reserve (if applicable).Prepare the consolidated balance sheet.



	<ul style="list-style-type: none">- Demonstrate the journal entries for the elimination of investment and intercompany balances. <p>3. Exercise (5 minutes) -Discuss the impact of consolidation on the holding company's financial position.</p> <p>Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Financial Accounting" by Walter T. Harrison Jr., Charles T. Horngren, and C. William Thomas (Chapters on Investments and Consolidated Financial Statements)3. Homework: Solve additional practical problems on preparing consolidated balance sheets for wholly owned subsidiaries. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Why is it important to eliminate intercompany balances and transactions in a consolidated balance sheet?- How does the concept of goodwill or capital reserve arise in consolidation?- What are the limitations of a consolidated balance sheet?- How does the consolidation process differ for a partially owned subsidiary?- What are the ethical considerations involved in preparing consolidated financial statements? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.2.5	Course Name: Corporate Accounting II Topic: Preparation of Consolidated Balance Sheet - Partly Owned Subsidiaries (Concept)	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> understand the concept of minority interest in a partly owned subsidiary. Understand pre-acquisition and post-acquisition profits. understand the treatment of goodwill/capital reserve in a consolidated balance sheet.
Teaching Aids (if any)	<ol style="list-style-type: none"> ICT White board
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) <ul style="list-style-type: none"> Briefly review the concept of holding and subsidiary companies. Review the purpose of consolidated financial statements. Discuss the basic steps involved in preparing a consolidated balance sheet. Development (30 minutes) <ol style="list-style-type: none"> Introduction to Partly Owned Subsidiaries and Minority Interest: <ul style="list-style-type: none"> Define a partly owned subsidiary and explain the concept of minority interest (non-controlling interest). Explain that minority interest represents the portion of the subsidiary's equity not owned by the parent company. Discuss the importance of identifying and presenting minority interest in the consolidated balance sheet. Calculation of Pre-Acquisition and Post-Acquisition Profits: <ul style="list-style-type: none"> Explain the difference between pre-acquisition and post-acquisition profits. Demonstrate how to calculate pre-acquisition profits (profits earned by the subsidiary before the acquisition date). Demonstrate how to calculate post-acquisition profits (profits earned by the subsidiary after the acquisition date). Provide an example problem and guide students through the calculations. Preparation of Consolidated Balance Sheet: <ul style="list-style-type: none"> Present an example problem involving a partly owned subsidiary. Guide students through the steps involved in preparing the consolidated balance sheet: <ul style="list-style-type: none"> Eliminate intercompany investments. Calculate goodwill/capital reserve. Calculate minority interest. Consolidate assets and liabilities. Present minority interest separately in the consolidated balance sheet.



	<ul style="list-style-type: none">- Demonstrate the journal entries required for consolidation. <p>3. Exercise (5 minutes) -Briefly review the key concepts and steps involved in preparing a consolidated balance sheet for a partly owned subsidiary. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Financial Accounting" by Walter T. Harrison Jr., Charles T. Horngren, and C. William Thomas (Chapters on Investments and Consolidated Financial Statements)3. Homework: Research and analyze real-world examples of consolidated balance sheets with minority interest. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does the presence of minority interest affect the presentation of a consolidated balance sheet?- Why is it important to distinguish between pre-acquisition and post-acquisition profits?- How does the treatment of goodwill/capital reserve differ in a partly owned subsidiary compared to a wholly owned subsidiary?- What are the implications of minority interest for the parent company's control over the subsidiary?- How does the accounting for minority interest ensure transparency and accurate financial reporting? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.2.6	Course Name: Corporate Accounting II Topic: Preparation of Consolidated Balance Sheet - Partly Owned Subsidiaries -cost of control	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> understand the concept of minority interest in a consolidated balance sheet. calculate the cost of control and goodwill/capital reserve. prepare a consolidated balance sheet for a partly owned subsidiary. understand the presentation of minority interest in the consolidated balance sheet.
Teaching Aids (if any)	<ol style="list-style-type: none"> ICT White board
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) <ul style="list-style-type: none"> Briefly review the concept of holding and subsidiary companies. Introduce the concept of partly owned subsidiaries and the need for minority interest. Ask: "What happens when a holding company doesn't own 100% of a subsidiary?" Development (30 minutes) <ol style="list-style-type: none"> Minority Interest and Cost of Control: <ul style="list-style-type: none"> Minority Interest: <ul style="list-style-type: none"> Define minority interest as the portion of the subsidiary's net assets not owned by the holding company. Explain how it arises in partly owned subsidiaries. Discuss its presentation in the consolidated balance sheet. Cost of Control: <ul style="list-style-type: none"> Explain the concept of cost of control (purchase consideration). Discuss how to calculate goodwill/capital reserve: <ul style="list-style-type: none"> Goodwill = Cost of Control - (Parent's Share of Subsidiary's Net Assets at Acquisition) Capital Reserve = (Parent's Share of Subsidiary's Net Assets at Acquisition) - Cost of Control Illustrate with a simple example. Practical Problem: Consolidated Balance Sheet Preparation: <ul style="list-style-type: none"> Present a practical problem involving a partly owned subsidiary. <ul style="list-style-type: none"> Example: "Holding Ltd. acquired 80% of Subsidiary Ltd. on January 1, 20XX. Provide the individual balance sheets of both companies as of December 31, 20XX. Calculate the cost of control, goodwill/capital reserve, and minority interest. Prepare the consolidated balance sheet." Guide students through the steps: <ul style="list-style-type: none"> Calculate the parent's share of subsidiary's net assets at acquisition.



	<ul style="list-style-type: none">○ Calculate goodwill/capital reserve.○ Calculate minority interest at acquisition and at the reporting date.○ Adjust for intercompany balances (if any).○ Prepare the consolidated balance sheet. <ul style="list-style-type: none">● Demonstrate the journal entries (if applicable). <p>c. Presentation of Minority Interest:</p> <ul style="list-style-type: none">● Discuss the presentation of minority interest in the consolidated balance sheet:<ul style="list-style-type: none">○ Separate from liabilities and parent company's equity.○ Usually shown as a separate component of equity.○ Explain the components of minority interest:<ul style="list-style-type: none">▪ Share of equity at acquisition.▪ Share of post-acquisition profits/losses. <p>3. Exercise (5 minutes) -Briefly review the key concepts and steps. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Financial Accounting" by Walter T. Harrison Jr., Charles T. Horngren, and C. William Thomas (Chapters on Investments and Consolidated Financial Statements)3. Homework: Solve additional practical problems on preparing consolidated balance sheets for partly owned subsidiaries. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Why is it important to present minority interest separately in the consolidated balance sheet?- How does the calculation of goodwill/capital reserve impact the consolidated financial statements?- What factors should be considered when determining the purchase consideration for a subsidiary?- How does the presence of minority interest affect the analysis of consolidated financial statements?- In what situations might a holding company choose to acquire less than 100% of a subsidiary? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.2.7	Course Name: Corporate Accounting II Topic: Preparation of Consolidated Balance Sheet - Partly Owned Subsidiaries (Pre & Post-Acquisition Profits)	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> a. understand the concept of pre and post-acquisition profits. b. calculate minority interest in partly owned subsidiaries. c. prepare a consolidated balance sheet for partly owned subsidiaries, including adjustments for pre and post-acquisition profits. d. understand the impact of pre and post-acquisition profits on goodwill/capital reserve and minority interest.
Teaching Aids (if any)	<ul style="list-style-type: none"> a. ICT b. White board
Teaching Development	<ol style="list-style-type: none"> 1. Introduction (5 minutes) <ul style="list-style-type: none"> - Briefly review the concept of holding and subsidiary companies. - Introduce the concept of minority interest and its significance. - Briefly recap the basic steps of preparing a consolidated balance sheet. 2. Development (30 minutes) <ol style="list-style-type: none"> a. Pre and Post-Acquisition Profits: <ul style="list-style-type: none"> • Pre-Acquisition Profits: <ul style="list-style-type: none"> ○ Define pre-acquisition profits as the profits earned by the subsidiary before the acquisition date. ○ Explain that these profits are considered capital profits and are not available for distribution to the holding company. ○ Discuss the impact on goodwill/capital reserve and minority interest. • Post-Acquisition Profits: <ul style="list-style-type: none"> ○ Define post-acquisition profits as the profits earned by the subsidiary after the acquisition date. ○ Explain that these profits are available for distribution to the holding company and minority shareholders. ○ Discuss the impact on consolidated retained earnings and minority interest. • Illustrate with a simple example: "Holding Co. acquired 70% of Subsidiary Co. on 1st April 2023. Subsidiary Co.'s retained earnings as of 1st April 2023 were ₹100,000. Retained earnings as of 31st March 2024 were ₹150,000. Calculate pre and post acquisition profits." b. Calculation of Minority Interest: <ul style="list-style-type: none"> • Explain how to calculate minority interest in partly owned subsidiaries: <ul style="list-style-type: none"> ○ $\text{Minority interest in net assets} = \text{Minority percentage} * \text{Net assets of the subsidiary.}$ ○ Discuss how pre and post-acquisition profits affect the



	<p>calculation of minority interest.</p> <ul style="list-style-type: none">• Work through an example problem on the whiteboard/projector, demonstrating the calculation of minority interest.• Emphasize the importance of accurately calculating minority interest for proper presentation in the consolidated balance sheet. <p>c. Preparation of Consolidated Balance Sheet (Practical Example):</p> <ul style="list-style-type: none">• Provide students with a simplified balance sheet of a holding and subsidiary company (partly owned).• Include details of pre and post-acquisition profits.• Guide students through the steps of preparing a consolidated balance sheet:<ul style="list-style-type: none">○ Eliminate intercompany investments.○ Calculate goodwill/capital reserve.○ Calculate minority interest.○ Consolidate assets and liabilities.○ Adjust retained earnings for post-acquisition profits.• Demonstrate the process on the whiteboard/projector. <p>3. Exercise (5 minutes) - Briefly review the key concepts and calculation methods.</p> <p>Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Financial Accounting" by Walter T. Harrison Jr., Charles T. Horngren, and C. William Thomas (Chapters on Investments and Consolidated Financial Statements)3. Homework: Solve additional practical problems on preparing consolidated balance sheets for partly owned subsidiaries. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Why is it important to present minority interest separately in the consolidated balance sheet?- How does the calculation of goodwill/capital reserve impact the consolidated financial statements?- What factors should be considered when determining the purchase consideration for a subsidiary?- How does the presence of minority interest affect the analysis of consolidated financial statements?- In what situations might a holding company choose to acquire less than 100% of a subsidiary? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.2.8	Course Name: Corporate Accounting II Topic: Post-Acquisition Profits & AS 21 (ICAI) - Consolidated Financial Statements	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. understand the concept of post-acquisition profits. b. differentiate between pre-acquisition and post-acquisition profits. c. understand the accounting treatment of post-acquisition profits in consolidated financial statements. d. apply relevant provisions of AS 21 (ICAI) related to post-acquisition profits. e. analyze the impact of post-acquisition profits on minority interest and consolidated reserves.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	1. Introduction (5 minutes) - Briefly review the concept of holding and subsidiary companies. - Remind students about the purpose of consolidated financial statements. - Ask: "What happens to the profits earned by a subsidiary after it's acquired by a holding company?" 2. Development (30 minutes) a. Understanding Post-Acquisition Profits: - Define post-acquisition profits as the profits earned by a subsidiary company after the date of acquisition by the holding company. - Explain the difference between pre-acquisition (capital profits) and post-acquisition (revenue profits). - Discuss the significance of the acquisition date in determining the classification of profits. - Explain that post-acquisition profits are available for distribution to the holding company and minority shareholders. - Illustrate with a simple example: If a company acquires a subsidiary on April 1st, profits earned from April 1st onwards are post-acquisition profits. b. Accounting Treatment and AS 21 (ICAI) Provisions: - Explain the accounting treatment of post-acquisition profits in consolidated financial statements: <ul style="list-style-type: none">o Post-acquisition profits are included in the consolidated profit and loss account.o The holding company's share of post-acquisition profits is added to consolidated reserves.o The minority interest's share of post-acquisition profits is shown as a separate item in the consolidated profit and loss account. - Discuss relevant provisions of AS 21 (ICAI) related to post-acquisition



	<p>profits:</p> <ul style="list-style-type: none">○ Emphasize the need for consistent application of accounting policies.○ Highlight the disclosure requirements for minority interest and consolidated reserves.○ Discuss the treatment of dividends declared out of post-acquisition profits. <p>- Provide examples from AS 21 (ICAI) to illustrate the provisions.</p> <p>c. Practical Application and Examples:</p> <ul style="list-style-type: none">- Present a practical problem involving the calculation and accounting treatment of post-acquisition profits.<ul style="list-style-type: none">○ Example: "A Ltd. acquired 80% of B Ltd. on April 1st. B Ltd. earned a profit of ₹100,000 for the year. Calculate the holding company's share and minority interest's share of post-acquisition profits. Pass the necessary journal entries."- Guide students through the calculation and journal entries.- Discuss the impact of post-acquisition profits on minority interest and consolidated reserves. <p>3. Exercise (5 minutes) - Briefly review the key concepts and accounting treatment.</p> <p>Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Financial Accounting" by Walter T. Harrison Jr., Charles T. Horngren, and C. William Thomas (Chapters on Investments and Consolidated Financial Statements)3. Homework: Solve additional practical problems on the calculation and accounting treatment of post-acquisition profits. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Why is it important to distinguish between pre-acquisition and post-acquisition profits?- How does the accounting treatment of post-acquisition profits impact the consolidated financial statements?- How does AS 21 (ICAI) ensure consistency and transparency in the treatment of post-acquisition profits?- How does the presence of minority interest affect the distribution of post-acquisition profits?- What are the implications of dividends declared out of post-acquisition profits for the holding company and minority shareholders? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.2.9	Course Name: Corporate Accounting II Topic: Asset Revaluation in Consolidated Balance Sheets (Practical Questions)	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. understand the impact of asset revaluation on consolidated balance sheets. b. calculate the necessary adjustments for asset revaluation during consolidation. c. prepare consolidated balance sheets considering asset revaluation. d. understand the implications of asset revaluation on minority interests.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Briefly recap the basic principles of consolidated balance sheet preparation.Remind students of the elimination of intercompany investments and the recognition of goodwill/capital reserve.Ask: "What happens when the fair value of a subsidiary's assets differs from their book value?"Development (30 minutes) a. Understanding Asset Revaluation in Consolidation:<ul style="list-style-type: none">Explain the concept of asset revaluation:<ul style="list-style-type: none">When a subsidiary's assets are revalued to their fair value at the acquisition date.The difference between the fair value and book value is recognized as an adjustment during consolidation.Explain the impact of asset revaluation on:<ul style="list-style-type: none">Goodwill/capital reserve calculation.Minority interests.Subsequent depreciation/amortization.Introduce the concept of deferred tax implications (if applicable to the course level).Practical Questions and Problem Solving:<ul style="list-style-type: none">Question 1:<ul style="list-style-type: none">Present a scenario where a subsidiary's land is revalued upwards at the acquisition date.Provide the book value, fair value, and the holding company's ownership percentage.Guide students through the calculation of the revaluation adjustment and its impact on goodwill/capital reserve and minority interests.Prepare a partial consolidated balance sheet showing the adjusted asset and the relevant equity components.Question 2:



	<ul style="list-style-type: none">○ Present a scenario where a subsidiary's plant and machinery are revalued downwards at the acquisition date.○ Provide the book value, fair value, and the holding company's ownership percentage.○ Guide students through the calculation of the revaluation adjustment and its impact on goodwill/capital reserve and minority interests.○ Prepare a partial consolidated balance sheet showing the adjusted asset and the relevant equity components. <p>- Question 3:</p> <ul style="list-style-type: none">○ Provide a more complex scenario involving multiple asset revaluations and the impact on subsequent depreciation.○ Guide students through the calculation of all adjustments and the preparation of a complete consolidated balance sheet. <p>Practical Application and Examples:</p> <ul style="list-style-type: none">- Present a practical problem involving the calculation and accounting treatment of post-acquisition profits.<ul style="list-style-type: none">○ Example: "A Ltd. acquired 80% of B Ltd. on April 1st. B Ltd. earned a profit of ₹100,000 for the year. Calculate the holding company's share and minority interest's share of post-acquisition profits. Pass the necessary journal entries."- Guide students through the calculation and journal entries.- Discuss the impact of post-acquisition profits on minority interest and consolidated reserves. <p>3. Exercise (5 minutes) – Briefly review the key concepts and calculations. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Financial Accounting" by Walter T. Harrison Jr., Charles T. Horngren, and C. William Thomas (Chapters on Investments and Consolidated Financial Statements)3. Homework: Solve additional practical questions on asset revaluation in consolidated balance sheets. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does asset revaluation impact the overall financial position of the consolidated entity?- What are the potential ethical considerations involved in asset revaluation during consolidation? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 3.1	Course Name: Corporate Accounting II Topic: Introduction to banking system	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Define what a bank is and explain its role in the economy. b. Identify different types of banks and their functions. c. Understand basic banking services (deposits, loans, payments). d. Explain how banks make money (interest, fees, investments). e. Recognize the importance of central banks and financial regulations
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Discussion Question: "What do banks do, and why do people use them?"- Show images of different banks (commercial, investment, credit unions) and ask students to guess their purposes.2. Development (30 minutes)<ol style="list-style-type: none">a. Introduction to Banking Definition of a Bank: Financial institution that accepts deposits, lends money, and provides financial services. Key Functions of Banks:<ul style="list-style-type: none">- Deposit-taking (savings, checking accounts)- Lending (loans, mortgages, credit cards)- Payment processing (transfers, checks, digital payments)- Investment & wealth management (for some banks)b. Types of Banks<ul style="list-style-type: none">- Commercial Banks (serve individuals & businesses)- Investment Banks (help companies raise capital, trade stocks)- Central Banks (manage currency & monetary policy, e.g., Federal Reserve, ECB)- Credit Unions & Online Banks (member-owned, digital-only services)c. How Banks Make Money Interest Income (charging interest on loans vs. paying lower interest on deposits)<ul style="list-style-type: none">- Fees (ATM charges, account maintenance, overdraft fees)- Investments (buying securities, trading assets)d. Role of Central Banks & Regulation Central Bank Functions:<ul style="list-style-type: none">- Controls money supply- Sets interest rates- Regulates commercial banks- Financial Regulations:



	<ul style="list-style-type: none">- Protects consumers- Prevents bank failures & fraud <p>3. Exercise (5 minutes) – "How does a small business get a loan?" Discuss the process of applying for a loan, credit checks, and repayment terms. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "What Does a Bank Do?" – Khan Academy (Video + Article) Link: Free video lesson on banking fundamentals and Consolidated Financial Statements3. Homework: Research a local bank and list three services it offers. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does asset revaluation impact the overall financial position of the consolidated entity?- What are the potential ethical considerations involved in asset revaluation during consolidation? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 3.2	Course Name: Corporate Accounting II Topic: Indian banking system and its legal framework	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Understand the role of the Reserve Bank of India (RBI) and other regulatory bodies. b. Identify key banking laws and regulations governing Indian banks. c. Analyze recent reforms (e.g., Insolvency and Bankruptcy Code, Payment Banks).
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Poll Question: "How many of you have a bank account? What type?"- Quick Discussion: "Why do you think banks need strict regulations?"2. Development (30 minutes)<ol style="list-style-type: none">a. Structure of the Indian Banking System<ol style="list-style-type: none">A. Types of Banks:<ul style="list-style-type: none">- Scheduled Commercial Banks (SCBs)- Public Sector Banks (SBI, PNB)- Private Sector Banks (HDFC, ICICI)- Foreign Banks (Citibank, HSBC)- Cooperative Banks (Urban & Rural)- Regional Rural Banks (RRBs)- Payment Banks & Small Finance Banks (Airtel Payments Bank, Paytm Payments Bank)- Non-Banking Financial Companies (NBFCs)B. Role of RBI & Other Regulators<ul style="list-style-type: none">- Reserve Bank of India (RBI) – Monetary policy, bank licensing, supervision- SEBI – Regulates banking-related securities- IRDAI – Insurance-linked banking productsb. Legal Framework Governing Indian Banks<p>Key Banking Laws & Regulations:</p><ul style="list-style-type: none">- Banking Regulation Act, 1949 (Licensing, governance, RBI powers)- RBI Act, 1934 (Functions of RBI, note issuance)- Negotiable Instruments Act, 1881 (Cheques, bills of exchange)- SARFAESI Act, 2002 (Debt recovery by banks)- Insolvency and Bankruptcy Code (IBC), 2016 (Loan defaults & resolution)- Prevention of Money Laundering Act (PMLA), 2002<p>Recent Reforms:</p><ul style="list-style-type: none">- Bad Bank (NARCL) for NPAs- Digital Banking (UPI, RuPay, Aadhaar-linked accounts)- Basel III norms implementation



	<p>c. Case Study Analysis</p> <ul style="list-style-type: none">- PMC Bank Crisis (2019) – Regulatory failures & depositor impact- Yes Bank Bailout (2020) – RBI’s moratorium & reconstruction <p>Challenges & Future Trends</p> <ul style="list-style-type: none">- Non-Performing Assets (NPAs)- Cyber Fraud & Digital Security- Fintech Disruption (Neobanks, Blockchain) <p>3. Exercise (5 minutes) – "How does a small business get a loan?" Discuss the process of applying for a loan, credit checks, and repayment terms. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Indian Banking System" – RBI Publications (Link)3. Homework: "Should India have more private banks or strengthen PSU banks?" <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does asset revaluation impact the overall financial position of the consolidated entity?- What are the potential ethical considerations involved in asset revaluation during consolidation? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 3.3	Course Name: Corporate Accounting II Topic: Business of banking companies	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Understand the fundamental functions of banking companies. b. Explain different types of banking institutions. c. Describe key banking operations and services. d. Analyze the role of banks in the financial system.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">- Definition of a bank and its role in the economy.- Historical evolution of banking.- Key regulatory bodies (e.g., RBI, FDIC, Basel Committee)Development (30 minutes)<ol style="list-style-type: none">Types of Banking Companies<ul style="list-style-type: none">- Commercial Banks (Retail & Wholesale Banking)- Investment Banks (M&A, Underwriting)- Central Banks (Monetary Policy, Currency Issuance)- Cooperative Banks & Credit Unions- Islamic Banks (Sharia-compliant banking)Core Banking Functions<ul style="list-style-type: none">- Deposit Acceptance (Savings, Current, Fixed Deposits)- Lending Activities (Loans, Overdrafts, Credit Cards)- Payment & Settlement Systems (RTGS, NEFT, SWIFT)- Agency Services (Fund Transfers, Forex, Demat)- Investment & Wealth Management (Mutual Funds, Insurance)Banking Operations & Technology<ul style="list-style-type: none">- Traditional vs. Digital Banking (Fintech, Neobanks)- Core Banking Solutions (CBS)- Cybersecurity & Fraud Prevention <p>Exercise (5 minutes) – How banks manage liquidity risks. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: RBI/World Bank reports on banking trends.3. Homework: "Should India have more private banks or strengthen PSU banks?" Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Impact of digital banking on traditional banks. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 3.4	Course Name: Corporate Accounting II Topic: Types of banks	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Identify and classify different types of banks. b. Explain the functions and roles of each type of bank. c. Compare retail, commercial, investment, and central banks. d. Understand specialized banks (Islamic, cooperative, development banks)
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<p>1. Introduction (5 minutes)</p> <ul style="list-style-type: none"> - Definition of a bank and its economic importance. - Overview of banking classification (based on functions, ownership, customers). - Regulatory framework (RBI, FDIC, Basel Norms). <p>2. Development (30 minutes)</p> <p style="padding-left: 20px;">a. Types of Banks</p> <p style="padding-left: 40px;">A. Based on Function:</p> <ul style="list-style-type: none"> - Retail Banks (Consumer banking – savings, loans, mortgages) - Commercial Banks (Business loans, trade finance, working capital) - Investment Banks (M&A, IPOs, securities underwriting) - Central Banks (Monetary policy, currency issuance, lender of last resort) <p style="padding-left: 40px;">B. Based on Ownership:</p> <ul style="list-style-type: none"> - Public Sector Banks (Govt.-owned, e.g., SBI, PNB) - Private Sector Banks (HDFC, ICICI, Axis Bank) - Foreign Banks (Citibank, Standard Chartered) <p style="padding-left: 40px;">C. Specialized Banks:</p> <ul style="list-style-type: none"> - Cooperative Banks (Member-owned, rural/agricultural focus) - Development Banks (Long-term industrial financing – EXIM, NABARD) - Islamic Banks (Sharia-compliant, profit-sharing model) - Payment Banks & Small Finance Banks (Airtel Payments Bank, Ujjivan SFB) <p style="padding-left: 20px;">b. Comparative Analysis</p> <ul style="list-style-type: none"> - Retail vs. Investment Banking - Public vs. Private Sector Banks - Traditional vs. Digital-Only Banks (Neobanks) <p style="padding-left: 20px;">Exercise (5 minutes) – How banks manage liquidity risks. Use QA to collect responses and discuss the answers.</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading: RBI/World Bank reports on banking trends.</p> <p>3. Homework: "Should India have more private banks or strengthen PSU banks?" Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. Reflective Questions (What, why, Who?). Allow students to answer and discuss. Quick Quiz (True/False):</p>



	<p>"Investment banks accept public deposits." (False) "RBI is an example of a central bank." (True) Spend 5 minutes to evaluate student assimilation of the lesson contents</p>
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Lesson Plan No. 3.5	Course Name: Corporate Accounting II Topic: Legal requirements relating to final accounts of Banking company	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Understand the legal framework governing the preparation of final accounts for banking companies. b. Identify key disclosure requirements under banking laws (e.g., RBI Act, Banking Regulation Act, Companies Act). c. Analyze the audit and compliance obligations for banks. d. Compare Indian and international banking accounting standards (e.g., IFRS vs. Indian GAAP)
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Importance of financial disclosures in banking.Key differences between banking and non-banking financial statements.Regulatory authorities (RBI, SEBI, MCA).Development (30 minutes)<ol style="list-style-type: none">Legal Framework for Bank Final Accounts<ol style="list-style-type: none">Banking Regulation Act, 1949 (Key Provisions)<ul style="list-style-type: none">Section 29: Preparation of balance sheet and profit & loss account.Section 30: Audit requirements.Section 31: Submission to RBI.Companies Act, 2013 (For Banking Companies)<ul style="list-style-type: none">Schedule III (Division III) – Format for bank financial statements.Board's Report disclosures (NPA, Capital Adequacy, Risk Management).RBI Guidelines<ul style="list-style-type: none">Master Circular on Financial Statements (e.g., CRR/SLR disclosures).Basel III compliance (Capital Adequacy, Leverage Ratio).Key Components of Bank Final Accounts<ol style="list-style-type: none">Balance Sheet (As per Banking Format)<ul style="list-style-type: none">Assets (Loans, Investments, Cash Reserves).Liabilities (Deposits, Borrowings, Provisions).Profit & Loss Account (Bank-Specific Items)<ul style="list-style-type: none">Interest Income/Expense.Fee-Based Income.Provisions for NPAs.Notes to Accounts (Mandatory Disclosures)



	<ul style="list-style-type: none">- NPA Classification (Substandard, Doubtful, Loss).- Related-Party Transactions- Contingent Liabilities (Guarantees, Letters of Credit). <p>4. Audit & Compliance Requirements (20 mins)</p> <ul style="list-style-type: none">- Statutory Audit (SA 700 – Audit Report Format).- RBI Inspection vs. Company Audit.- Fraud Reporting (RBI's Fraud Monitoring Framework). <p>3. Exercise (5 minutes) – Short Quiz:</p> <p>"Which section of the Banking Regulation Act mandates bank audits?" (Ans: Section 30)</p> <p>"Name two key disclosures in a bank's balance sheet."</p> <p>Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: RBI Master Circulars on Financial Reporting.3. Homework: Case: Yes Bank's Hidden NPAs (2020)<ul style="list-style-type: none">- How financial misreporting led to RBI intervention.- Auditor's role in detecting discrepancies.- Regulatory penalties imposed.Discussion Questions:<ul style="list-style-type: none">- Should bank auditors be held more accountable than corporate auditors?- How can technology (AI/Blockchain) improve banking disclosures?Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss. Quick Quiz (True/False): "Investment banks accept public deposits." (False) "RBI is an example of a central bank." (True) Spend 5 minutes to evaluate student assimilation of the lesson contents



Lesson Plan No. 3.6	Course Name: Corporate Accounting II Topic: Performa of Schedules of Balance sheet of Banking Companies-I	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> Identify the mandatory schedules in a bank's balance sheet as per RBI/Companies Act. Prepare a banking balance sheet in the prescribed format. Analyze key differences between bank and corporate balance sheets. Interpret disclosures in each schedule (e.g., loans, investments, deposits)
Teaching Aids (if any)	<ol style="list-style-type: none"> ICT White board
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) <ul style="list-style-type: none"> Identify the mandatory schedules in a bank's balance sheet as per RBI/Companies Act. Prepare a banking balance sheet in the prescribed format. Analyze key differences between bank and corporate balance sheets. Interpret disclosures in each schedule (e.g., loans, investments, deposits) Development (30 minutes) <ol style="list-style-type: none"> Structure of a Bank's Balance Sheet <ol style="list-style-type: none"> Assets Side: <ul style="list-style-type: none"> Cash & Balances with RBI Balances with Banks (Domestic & Foreign) Investments (SLR & Non-SLR) Loans & Advances (Sub-classified into secured/unsecured, NPAs) Liabilities Side: <ul style="list-style-type: none"> Deposits (Current, Savings, Fixed) Borrowings (RBI, Interbank, Bonds) Other Liabilities (Provisions, Contingent Funds) Capital & Reserves: <ul style="list-style-type: none"> Paid-up Capital Statutory Reserves Revenue & Other Reserves Exercise (5 minutes) – Case: Analyzing HDFC Bank's Balance Sheet (2023) Students extract data from a real bank's annual report. Group discussion: <ul style="list-style-type: none"> How are NPAs disclosed? What % of deposits are CASA? How do investments comply with SLR? Use QA to collect responses and discuss the answers.
Closure	<ol style="list-style-type: none"> Summarize the Lesson Learning Outcomes and get affirmation from students on these. Suggested Reading: RBI Master Circulars on Financial Reporting. Homework: Download PNB's annual report and classify its schedules. Spend 5 minutes to wrap up and consolidate the learnings



Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss. Quick Quiz (True/False): "Investment banks accept public deposits." (False) "RBI is an example of a central bank." (True) Spend 5 minutes to evaluate student assimilation of the lesson contents
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Lesson Plan No. 3.7	Course Name: Corporate Accounting II Topic: Performa of Schedules of Balance sheet of Banking Companies-II P & L Account	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> Understand the mandatory structure of a bank's Profit & Loss (P&L) account as per RBI guidelines. Identify and explain key schedules in a bank's P&L statement. Differentiate between income/expense recognition for banks vs. non-banking firms. Prepare a sample P&L statement with proper disclosures
Teaching Aids (if any)	<ol style="list-style-type: none"> ICT White board
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) <ul style="list-style-type: none"> Why banks have a unique P&L format (vs. manufacturing/trading firms). Regulatory requirements (RBI Master Circular, Companies Act Schedule III). Key terms: NII (Net Interest Income), NIM (Net Interest Margin), Fee Income Development (30 minutes) <ol style="list-style-type: none"> Deep Dive into Key Schedules (30 mins) <ol style="list-style-type: none"> Schedule 13: Interest Earned <ul style="list-style-type: none"> Interest on loans (Retail, Corporate, SME). Income from investments (Govt. bonds, corporate debt). Penal interest & late fees. Schedule 14: Other Income <ul style="list-style-type: none"> Commission, Exchange, Brokerage. Fees from banking services (ATM, RTGS, Demat). Profit/Loss on sale of investments. Schedule 15: Interest Expended <ul style="list-style-type: none"> Interest paid on deposits (Savings, FD, RD). Borrowing costs (Interbank, ECB, Bonds). Schedule 16: Operating Expenses <ul style="list-style-type: none"> Employee costs (Salaries, PF, Gratuity). Rent, Taxes, Insurance. IT & Digital Banking Costs. Schedule 17: Provisions & Contingencies <ul style="list-style-type: none"> NPA provisioning (Substandard/Doubtful/Loss). Standard Asset Provisioning (0.25%-0.40%). Contingent liabilities (Loan guarantees). Regulatory Disclosures. <ul style="list-style-type: none"> Notes to Accounts requirements: <ul style="list-style-type: none"> Segment-wise reporting (Retail/Wholesale Banking). Related-party transactions.



	<ul style="list-style-type: none">○ Risk exposure (Credit, Market, Operational Risk). <p>3. Exercise (5 minutes) – Case Study: ABC Bank Ltd. (2023-24)</p> <ul style="list-style-type: none">- Given raw data, students fill out a sample P&L with schedules.- Group discussion on key observations (e.g., rising NPA provisions) <p>Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: RBI Master Circular on Financial Statements.3. Homework: "Explain how NPA provisions impact P&L." Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss. "Which schedule covers ATM fee income?" (Ans: Schedule 14). Spend 5 minutes to evaluate student assimilation of the lesson contents



Lesson Plan No. 3.8	Course Name: Corporate Accounting II Topic: Non Performing Assets (NPA)	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> define Non-Performing Assets (NPAs) explain the classification of NPAs identify the causes of NPAs in India
Teaching Aids (if any)	<ol style="list-style-type: none"> ICT White board
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) <ul style="list-style-type: none"> Begin by discussing the role of banks in the Indian economy. Briefly explain how banks earn income (through lending). Pose a question: "What happens if borrowers don't repay their loans?" Development (30 minutes) <ol style="list-style-type: none"> Defining NPAs <ul style="list-style-type: none"> Introduce the term "Non-Performing Asset" (NPA). Provide a clear definition: A loan or advance where the borrower has not made payments (principal or interest) for a specified period (90 days in India). Explain the concept of "principal" and "interest." Classification of NPAs <ul style="list-style-type: none"> Explain the classification of NPAs based on the duration of default: <ul style="list-style-type: none"> Substandard Assets Doubtful Assets Loss Assets Use a visual aid (e.g., a diagram) to illustrate the different stages of NPA classification. Causes of NPAs in India Discuss the various reasons that lead to NPAs in India: <ul style="list-style-type: none"> Economic downturns Project delays Wilful default Policy paralysis Lax lending practices Encourage a brief discussion on each cause. <p>Exercise (5 minutes) – "Should banks be more lenient with NPAs during crises?" Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none"> Summarize the Lesson Learning Outcomes and get affirmation from students on these. Suggested Reading: RBI Governor on NPA management Homework: "Explain how NPA provisions impact P&L." Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none"> Reflective Questions (What, why, Who?). Allow students to answer and discuss. "Which schedule covers ATM fee income?" (Ans: Schedule 14). Spend 5 minutes to evaluate student assimilation of the lesson contents



Lesson Plan No. 3.9	Course Name: Corporate Accounting II Topic: Non Performing Assets (NPA)-II	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. analyze the impact of NPAs on the Indian economy b. discuss the measures taken to manage NPAs in India c. evaluate the effectiveness of these measures
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Briefly review the definition, classification, and causes of NPAs.Ask students if they have any questions from the previous lesson.Development (30 minutes)<ol style="list-style-type: none">Impact of NPAs<ul style="list-style-type: none">Discuss the adverse effects of NPAs on:<ul style="list-style-type: none">Bank profitability: Increased provisioning, reduced lending capacityThe banking system: Stability and efficiencyThe Indian economy: Slower growth, reduced investmentUse data and statistics to highlight the magnitude of the problem.Measures to Manage NPAs<ul style="list-style-type: none">Explain the steps taken by the RBI and the government to manage NPAs:<ul style="list-style-type: none">SARFAESI ActDebt Recovery Tribunals (DRTs)Insolvency and Bankruptcy Code (IBC)Asset Reconstruction Companies (ARCs)Bank recapitalizationEvaluation and Discussion<ul style="list-style-type: none">Discuss the effectiveness of the measures taken so far.Encourage a class discussion on the challenges and the way forward in dealing with NPAs. <p>Exercise (5 minutes) – "Should banks be more lenient with NPAs during crises?" Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">Summarize the Lesson Learning Outcomes and get affirmation from students on these.Suggested Reading: RBI Governor on NPA managementHomework: "Explain how NPA provisions impact P&L." Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none">Reflective Questions (What, why, Who?). Allow students to answer and discuss. "Which schedule covers ATM fee income?" (Ans: Schedule 14). Spend 5 minutes to evaluate student assimilation of the lesson contents



Lesson Plan No.4.1	Course Name: Corporate Accounting II Topic: Introduction- reconstruction	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Define corporate reconstruction and distinguish it from liquidation. b. Identify the reasons for reconstruction (financial distress, mergers, strategic restructuring). c. Explain methods of reconstruction (internal restructuring, debt restructuring, mergers). d. Understand the legal framework (Insolvency and Bankruptcy Code, Companies Act)
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	1. Introduction (5 minutes) - What is Reconstruction? Reorganizing a company's operations, capital, or ownership to restore financial health. - Key Difference: Reconstruction vs. Liquidation (Revival vs. Closure). - Real-World Example: Case: Tata Steel's acquisition of Bhushan Steel under IBC (NCLT process) 2. Development (30 minutes) a. Reasons for Reconstruction - ✓ Financial Distress (High debt, cash flow problems) - ✓ Strategic Restructuring (Mergers, demergers, spin-offs) - ✓ Regulatory Compliance (Meeting SEBI/RBI norms) - ✓ Technological Disruption (Adapting to new business models) - Class Discussion: - "Can you think of any Indian company that underwent reconstruction recently?" b. Methods of Reconstruction A. Internal Restructuring - Cost-cutting, asset sales, layoffs. - Example: Kingfisher Airlines (failed restructuring attempt). B. Debt Restructuring - Loan rescheduling, haircuts, conversion to equity. - Example: Yes Bank's reconstruction (2020). C. Mergers & Acquisitions (M&A) - Takeovers, reverse mergers.



	<ul style="list-style-type: none">- Example: HDFC Ltd. & HDFC Bank merger (2023). <p>D. Legal Mechanisms (IBC, 2016)</p> <ul style="list-style-type: none">- Corporate Insolvency Resolution Process (CIRP)- Pre-packaged Insolvency (for MSMEs) <p>c. Legal Framework</p> <ul style="list-style-type: none">- Insolvency and Bankruptcy Code (IBC), 2016- Role of NCLT (National Company Law Tribunal)- SEBI Takeover Code (for M&A reconstructions) <p>3. Exercise (5 minutes) – Jet Airways’ Failed Reconstruction (Why did the resolution plan fail?)</p> <p>Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: IBBI (Insolvency and Bankruptcy Board of India) website3. Homework: Difference between financial vs. strategic reconstruction. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss. Quick Quiz:<ul style="list-style-type: none">- "Name one method of reconstruction."- "Which law governs corporate insolvency in India?" <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.4.3	Course Name: Corporate Accounting II Topic: Need for Internal Reconstruction of a Company	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> explain why companies may need internal reconstruction. identify the key situations and problems that necessitate internal restructuring. analyze the benefits of internal reconstruction
Teaching Aids (if any)	<ol style="list-style-type: none"> ICT White board
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) <ul style="list-style-type: none"> Define internal reconstruction and distinguish it from external reconstruction Identify situations requiring internal reconstruction Explain common methods of internal reconstruction Understand accounting treatment for reconstruction Development (30 minutes) <ol style="list-style-type: none"> Review of Internal Reconstruction <ul style="list-style-type: none"> Begin by briefly reviewing the concept of internal reconstruction. Emphasize that it involves reorganizing a company's capital structure without forming a new company. Quickly recap the common methods used (reduction of share capital, variation of shareholder rights, etc.). Need for Internal Reconstruction <ul style="list-style-type: none"> Explain the various situations where a company might need internal reconstruction: <ul style="list-style-type: none"> Accumulated Losses: Explain how past losses can distort the balance sheet, making it difficult to raise new capital or pay dividends. Use a simplified balance sheet example to show the impact of accumulated losses on the company's net worth. Overvalued Assets: Discuss how assets might be carried at inflated values due to incorrect depreciation policies or changes in market conditions. Explain that overvaluation can lead to an unrealistic picture of the company's financial health. Over-Capitalization: Define over-capitalization: when a company has more capital than it can profitably employ. Explain that this can lead to low returns on investment and difficulty in servicing a large amount of capital. Heavy Debt Burden: Discuss the problems associated with a high debt-to-equity ratio, such as high-interest payments and the risk of insolvency. Explain how internal reconstruction can be used to reduce the debt burden. Fictitious Assets: Define fictitious assets (e.g., preliminary expenses, discount on the issue of shares). Explain that these assets do not have any realisable value and need to be written off. For each situation, use examples and, where possible, simplified financial statement snippets to illustrate the problem. Benefits of Internal Reconstruction <ul style="list-style-type: none"> Discuss the advantages of internal reconstruction:



	<ul style="list-style-type: none">- Clean Balance Sheet: Eliminating accumulated losses and writing off fictitious assets.- Realistic Asset Values: Reflecting the true worth of assets.- Reduced Capital: Aligning the capital with the company's needs and improving profitability.- Lower Debt Burden: Reducing interest costs and improving solvency.- Improved Financial Position: Making the company more attractive to investors and lenders.- Continued Existence: Allows the company to survive and recover, unlike liquidation. <p>3. Exercise (5 minutes) – Ask students to identify companies they know (or have researched) that might benefit from internal reconstruction. Discuss the potential challenges involved in the process.</p> <p>Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: Analyze Infosys' 2018 share capital reorganization3. Homework: Research a real-life case of internal reconstruction and present the details to the class. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- "Name one method of internal reconstruction and give an example." <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.4.4	Course Name: Corporate Accounting II Topic: Difference between internal and external reconstruction	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> a. Define internal reconstruction and external reconstruction. b. Differentiate between internal and external reconstruction. c. Explain the reasons for and procedures involved in each type of reconstruction. d. Analyze real-world examples of internal and external reconstruction
Teaching Aids (if any)	<ul style="list-style-type: none"> a. ICT b. White board
Teaching Development	<ol style="list-style-type: none"> 1. Introduction (5 minutes) <ul style="list-style-type: none"> - Begin with a question: "What do you think happens when a company faces financial difficulties?" - Briefly discuss responses and introduce the concept of reconstruction as a means of reviving a financially troubled company. - Explain that reconstruction can be internal (within the same company) or external (forming a new company). 2. Development (30 minutes) <ol style="list-style-type: none"> A. Internal Reconstruction <ul style="list-style-type: none"> - Definition: Restructuring the financial position of a company without liquidating the existing one. - Key Features: <ul style="list-style-type: none"> - No new company is formed. - Involves reducing share capital, altering debt agreements, or revaluing assets. - Requires approval from shareholders and creditors. - Reasons for Internal Reconstruction: <ul style="list-style-type: none"> - To write off accumulated losses. - To reorganize capital structure. - To improve financial stability. B. External Reconstruction <ul style="list-style-type: none"> - Definition: Winding up an existing company and transferring its assets/liabilities to a newly formed company. - Key Features: <ul style="list-style-type: none"> - The old company is liquidated. - A new company takes over the business. - Shareholders of the old company usually receive shares in the new company. - Reasons for External Reconstruction: <ul style="list-style-type: none"> - To eliminate excessive liabilities. - To attract new investors. - To restart operations with a clean financial slate. 3. Exercise (5 minutes) – A Case Study Analysis: <ul style="list-style-type: none"> - Provide students with two short case studies (one for internal, one for external reconstruction).



	<ul style="list-style-type: none">- Ask them to identify which type of reconstruction is being used and justify their answers.- Example Case:<ul style="list-style-type: none">- "XYZ Ltd. has accumulated huge losses. The shareholders approve a scheme to reduce share capital and write off losses while continuing operations under the same name."- (Answer: Internal Reconstruction)- "ABC Ltd. is financially distressed. It transfers all assets and liabilities to a newly formed company, DEF Ltd., and ABC Ltd. is dissolved."- (Answer: External Reconstruction) <p>Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Corporate Accounting" by S.P. Jain & K.L. Narang (Chapter on Reconstruction)3. Homework: Write a 1-page summary explaining why the company chose that method and its outcome. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- "Which type of reconstruction do you think is more beneficial for creditors? Why?"- Can a company switch from internal to external reconstruction? Discuss the implications.- How does reconstruction differ from mergers and acquisitions? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.4.5	Course Name: Corporate Accounting II Topic: Methods of internal reconstruction	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Explain the different methods of internal reconstruction. b. Analyze the impact of internal reconstruction on a company's financial position. c. Apply accounting treatments for various methods of internal reconstruction.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<p>1. Introduction (5 minutes)</p> <ul style="list-style-type: none"> - Begin with a question: "What would a company do if it faces financial distress but does not want to liquidate?" - Introduce the concept of internal reconstruction as a method to reorganize a company's financial structure without liquidation. - Contrast it with external reconstruction (where a new company is formed). - Briefly mention key methods: - Alteration of share capital - Reduction of share capital - Compromise/Arrangement with creditors - Surrender and reissue of shares - Student's Activity: - Participate in discussion by giving examples of struggling companies that may need restructuring. <p>2. Development (30 minutes)</p> <p>1. Alteration of Share Capital Explanation: Changing the structure of share capital (e.g., converting equity shares into preference shares). Accounting treatment: Journal entries for conversion.</p> <p>2. Reduction of Share Capital Section 66 of Companies Act 2013 (India) allows reduction with court approval. Methods: Reducing liability on unpaid shares Writing off lost capital Paying back excess capital Accounting entries with examples.</p> <p>3. Compromise/Arrangement with Creditors Negotiating with creditors to reduce debt (e.g., accepting partial payment). Legal formalities under Section 230 of Companies Act. Journal entries for debt reduction.</p> <p>4. Surrender and Reissue of Shares Shareholders voluntarily surrender shares, which are then reissued at a discount. Accounting treatment. Student's Activity: Take notes and ask clarifying questions.</p>



	<p>3. Exercise (5 minutes) – Problem:</p> <ul style="list-style-type: none">- XYZ Ltd. has an accumulated loss of ₹5,00,000. The company decides to reduce its share capital by: Canceling 20,000 equity shares of ₹10 each (fully paid) to ₹5 per share. Writing off ₹3,00,000 from accumulated losses.- Task: Pass necessary journal entries. Calculate the new balance in the Capital Reduction Account.- Discussion: - Teacher solves the problem on the board. - Students attempt a similar problem in pairs.
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Corporate Accounting" by S.P. Jain & K.L. Narang (Chapter on Reconstruction)3. Homework: Research a real-world case of internal reconstruction (e.g., Satyam, Kingfisher Airlines) Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does internal reconstruction benefit shareholders and creditors?- What are the legal safeguards to protect creditors during capital reduction?- Can internal reconstruction completely eliminate financial distress? Why or why not? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.4.6	Course Name: Corporate Accounting II Topic: Alteration of share capital	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Define and explain the concept of alteration of share capital. b. Identify the different methods of altering share capital. c. Understand the legal and procedural requirements for altering share capital. d. Analyze the impact of share capital alteration on shareholders and the company.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">- Define and explain the concept of alteration of share capital.- Identify the different methods of altering share capital.- Understand the legal and procedural requirements for altering share capital.- Analyze the impact of share capital alteration on shareholders and the company.Development (30 minutes)<ol style="list-style-type: none">1. Methods of Alteration of Share Capital<p>Increase in Share Capital:</p><ul style="list-style-type: none">- Issuing new shares- Rights issue, bonus issue<p>Reduction of Share Capital:</p><ul style="list-style-type: none">- Court-approved reduction- Buyback of shares- Cancellation of unpaid capital<p>Consolidation & Sub-division of Shares:</p><ul style="list-style-type: none">- Combining shares into higher denominations- Dividing shares into smaller units- Conversion of Shares into Stock & Vice Versa2. Legal & Procedural Requirements<ul style="list-style-type: none">- Board resolution- Shareholder approval (Special Resolution)- Filing with the Registrar of Companies (ROC)- Compliance with Companies Act provisions3. Effects of Alteration



	<ul style="list-style-type: none">- Impact on shareholders (dilution, voting rights)- Financial implications (EPS, market perception) <p>3. Exercise (5 minutes) – Problem:</p> <ul style="list-style-type: none">- Case Study Analysis: <p>Provide a case where a company decides to increase share capital through a rights issue.</p> <p>Questions:</p> <ul style="list-style-type: none">- What steps must the company follow?- How does this affect existing shareholders?- What are the advantages and risks?
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Corporate Accounting" by S.P. Jain & K.L. Narang (Chapter on Reconstruction)3. Homework: Research a recent case of a company altering its share capital and summarize the reasons and process. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Which method requires court approval for reduction of capital?<ol style="list-style-type: none">a) Bonus issueb) Buybackc) Capital reduction under court supervision- True or False: A company can alter share capital without shareholder approval. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.4.7	Course Name: Corporate Accounting II Topic: Alteration of share capital	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Define and explain the concept of alteration of share capital. b. Identify the different methods of altering share capital. c. Understand the legal and procedural requirements for altering share capital. d. Analyze the impact of share capital alteration on shareholders and the company.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<p>1. Introduction (5 minutes)</p> <ul style="list-style-type: none"> - Define and explain the concept of alteration of share capital. - Identify the different methods of altering share capital. - Understand the legal and procedural requirements for altering share capital. - Analyze the impact of share capital alteration on shareholders and the company. <p>2. Development (30 minutes)</p> <p>1. Methods of Alteration of Share Capital</p> <p>Increase in Share Capital:</p> <ul style="list-style-type: none"> - Issuing new shares - Rights issue, bonus issue <p>Reduction of Share Capital:</p> <ul style="list-style-type: none"> - Court-approved reduction - Buyback of shares - Cancellation of unpaid capital <p>Consolidation & Sub-division of Shares:</p> <ul style="list-style-type: none"> - Combining shares into higher denominations - Dividing shares into smaller units - Conversion of Shares into Stock & Vice Versa <p>2. Legal & Procedural Requirements</p> <ul style="list-style-type: none"> - Board resolution - Shareholder approval (Special Resolution) - Filing with the Registrar of Companies (ROC) - Compliance with Companies Act provisions <p>3. Effects of Alteration</p>



	<ul style="list-style-type: none">- Impact on shareholders (dilution, voting rights)- Financial implications (EPS, market perception) <p>3. Exercise (5 minutes) – Problem:</p> <ul style="list-style-type: none">- Case Study Analysis: <p>Provide a case where a company decides to increase share capital through a rights issue.</p> <p>Questions:</p> <ul style="list-style-type: none">- What steps must the company follow?- How does this affect existing shareholders?- What are the advantages and risks?
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Corporate Accounting" by S.P. Jain & K.L. Narang (Chapter on Reconstruction)3. Homework: Research a recent case of a company altering its share capital and summarize the reasons and process. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Which method requires court approval for reduction of capital?<ol style="list-style-type: none">a) Bonus issueb) Buybackc) Capital reduction under court supervision- True or False: A company can alter share capital without shareholder approval. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.4.8	Course Name: Corporate Accounting II Topic: Reduction of Share capital	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> a. define reduction of share capital. b. explain the circumstances under which a company may reduce its share capital. c. outline the procedures involved in the reduction of share capital. d. discuss the accounting treatment for reduction of share capital. e. identify the implications of share capital reduction for shareholders and creditors.
Teaching Aids (if any)	<ul style="list-style-type: none"> a. ICT b. White board
Teaching Development	<ol style="list-style-type: none"> 1. Introduction (5 minutes) <ul style="list-style-type: none"> - Begin by reviewing the concept of share capital and its significance in a company's financing structure. - Introduce the topic of reduction of share capital, explaining that it is the process by which a company decreases its existing share capital. - Explain that while companies can increase their share capital, they can also reduce it under certain circumstances. 2. Development (30 minutes) <ol style="list-style-type: none"> a. Circumstances for Reduction of Share Capital <p>Discuss the various situations in which a company may choose to reduce its share capital:</p> <ul style="list-style-type: none"> o To write off accumulated losses: When a company has incurred substantial losses, reducing share capital can create a capital reduction reserve that can be used to eliminate these losses, presenting a more accurate financial position. o To return surplus funds to shareholders: If a company has more capital than it needs for its operations, it may choose to return the excess to shareholders. o To simplify the capital structure: A company with a complex capital structure may reduce its share capital as part of a reorganization to make it simpler and more efficient. b. Procedure for Reduction of Share Capital <p>Explain the typical procedure involved in reducing share capital, emphasizing the legal and regulatory requirements:</p> <ul style="list-style-type: none"> o Special resolution: The company must pass a special resolution approving the reduction of share capital. o Court approval (where applicable): In many jurisdictions, including India, the reduction of share capital requires approval from the court (or the National Company Law Tribunal in India) to protect the interests of creditors and shareholders. o Notice to creditors: Creditors must be informed of the proposed reduction and given an opportunity to object.



	<ul style="list-style-type: none">○ Alteration of memorandum of association: The company's memorandum of association must be altered to reflect the reduced share capital.○ Filing with the registrar of companies: <p>c. Accounting Treatment</p> <p>Explain the accounting treatment for the reduction of share capital:</p> <ul style="list-style-type: none">○ The share capital account is reduced by the amount of the reduction.○ The corresponding credit entry is typically made to a capital reduction reserve account.○ This capital reduction reserve can then be used to write off accumulated losses or for other purposes as approved by the court. <ul style="list-style-type: none">● Provide journal entries. <p>3. Exercise (5 minutes) – Briefly review the key concepts and calculations. Use QA to collect responses and discuss the answers.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: https://testbook.com/ugc-net-commerce/internal-reconstruction-of-company#:~:text=One%20form%20of%20internal%20reconstruction,it%20to%20lower%20its%20debts.3. Homework: Solve additional practical questions on asset revaluation in consolidated balance sheets. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does asset revaluation impact the overall financial position of the consolidated entity?- What are the potential ethical considerations involved in asset revaluation during consolidation? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

**Lesson Plan No.4.9****Course Name: Corporate Accounting II**
Topic: Reduction of Share capital**Course No.: BCMMJ-602**

Objectives	At the end of the lesson the student shall be able to: a. Define compromise and arrangement in the context of corporate restructuring. b. Explain the accounting treatment for compromises and arrangements under relevant standards (e.g., IFRS, local GAAP). c. Analyze case studies involving corporate restructuring and identify key financial implications. d. Apply knowledge through problem-solving exercises on debt restructuring, equity adjustments, and financial reporting
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<p>1. Introduction (5 minutes)</p> <p>Engagement Activity:</p> <ul style="list-style-type: none">- Begin with a discussion: "What happens when a company faces financial distress? How can it reorganize its debts and operations?"- Show a real-world example (e.g., a well-known company that underwent restructuring). <p>Key Concepts Introduced:</p> <ul style="list-style-type: none">- Compromise: An agreement between a company and its creditors to modify debt terms (e.g., reduced payments, extended maturity).- Arrangement: A formal reorganization plan approved by courts/creditors (e.g., mergers, demergers, debt-equity swaps).- Regulatory Framework: Brief mention of relevant laws (e.g., Companies Act, Insolvency and Bankruptcy Code) and accounting standards (IFRS 9, IAS 32). <p>2. Development (30 minutes)</p> <p>A. Theoretical Explanation</p> <p>Types of Restructuring:</p> <ul style="list-style-type: none">- Debt restructuring (forbearance, haircuts, rescheduling).- Equity restructuring (share buybacks, capital reduction).- Operational restructuring (asset sales, spin-offs). <p>Accounting Treatment:</p> <ul style="list-style-type: none">- Debt Modification vs. Extinguishment (IFRS 9).- Gain/Loss Recognition (IAS 39/IFRS 9). <p>Disclosures in financial statements.</p> <p>B. Case Study Discussion</p> <p>Case: A company negotiates with creditors to convert \$10M debt into equity at a 30% discount.</p>



	<p>Task: Calculate the gain/loss, journal entries, and equity impact.</p> <p>Group Discussion: Compare different restructuring strategies.</p> <p>3. Exercise (5 minutes) – Problem: XYZ Ltd. has a \$5M loan at 8% interest. Due to financial stress, the bank agrees to:</p> <ul style="list-style-type: none">• Reduce principal to \$4M.• Extend maturity by 2 years.• Lower interest to 5%. <p>Tasks:</p> <ul style="list-style-type: none">- Determine if this is a modification or extinguishment.- Calculate any gain/loss for XYZ Ltd.- Prepare the necessary journal entries.
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: https://testbook.com/ugc-net-commerce/internal-reconstruction-of-company#:~:text=One%20form%20of%20internal%20reconstruction,it%20to%20lower%20its%20debts.3. Homework: Find a recent corporate restructuring case (e.g., Virgin Atlantic, Hertz) and summarize the accounting impact <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How does debt restructuring affect a company's liquidity vs. solvency?- What ethical considerations arise when a company renegotiates debts with small creditors?- How might tax implications influence restructuring decisions? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.4.10

Course Name: Corporate Accounting II
Topic: Surrender of shares

Course No.: BCMMJ-602

Objectives	At the end of the lesson the student shall be able to: a. Define the concept of surrender of shares in corporate restructuring. b. Explain the reasons and circumstances under which shares are surrendered. c. Record journal entries for the surrender of shares in corporate accounting. d. Analyze the impact of share surrender on financial statements. e. Apply knowledge through case studies and problem-solving exercises.
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<p>1. Introduction (5 minutes) Engagement Activity: - Begin with a question: "What happens when a company reduces its share capital, and shareholders voluntarily surrender their shares?" - Briefly discuss real-world examples (e.g., corporate buybacks, debt-equity swaps).</p> <p>Key Points: - Definition: Surrender of shares occurs when shareholders voluntarily give up their shares back to the company, often as part of internal restructuring (e.g., capital reduction, merger, or buyback). - Reasons for surrender: - Debt settlement - Capital reorganization - Compliance with regulatory requirements - Voluntary buyback offers</p> <p>2. Development (30 minutes) A. Accounting Treatment of Surrendered Shares Journal Entries: - When shares are surrendered at par value: Share Capital A/c Dr. To Surrendered Shares A/c - If shares are reissued: Bank A/c Dr. To Share Capital A/c To Securities Premium A/c (if applicable) - Impact on Financial Statements: Reduction in equity (share capital) Possible creation of a capital reserve B. Case Study Discussion Example: ABC Ltd. reduces its capital by requesting shareholders to surrender 10,000 shares (₹10 each) in exchange for debt settlement. Required: Pass necessary journal entries.</p> <p>3. Exercise (5 minutes) – Problem: XYZ Ltd. undergoes internal restructuring and asks shareholders to surrender 5,000 equity shares (₹5 each) in exchange for debentures worth ₹30,000. Record the journal entries.</p>



	<p>Solution: Equity Share Capital A/c (5,000 × ₹5) Dr. 25,000 Debentures A/c Dr. 5,000 (balancing figure, if any) To Surrendered Shares A/c 30,000</p> <p>Group Discussion: How does this affect the balance sheet? What if the surrendered shares are reissued later at ₹6 per share?</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: https://testbook.com/ugc-net-commerce/internal-reconstruction-of-company#:~:text=One%20form%20of%20internal%20reconstruction,it%20to%20lower%20its%20debts.3. Homework:<ul style="list-style-type: none">Problem-Based: PQR Ltd. requests shareholders to surrender 2,000 shares (₹10 each) at a premium of ₹2 per share for a debt settlement of ₹25,000. Record the entries.Reflective Questions: Why might a company prefer share surrender over a buyback? How does share surrender impact shareholder wealth?Research-Based: Find a real-world case where a company used share surrender in restructuring and summarize the accounting impact. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- What challenges might arise in accounting for surrendered shares?- How does share surrender differ from share forfeiture?- Can surrendered shares be reissued? If yes, how? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.5.1	Course Name: Corporate Accounting II Topic: Value added statement	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> a. Define a Value Added Statement (VAS) and explain its significance in corporate accounting. b. Identify the key components of a VAS (e.g., sales revenue, cost of bought-in materials, employees' wages, government taxes, shareholders' dividends, retained profits). c. Prepare a simple Value Added Statement from given financial data. d. Analyze how VAS benefits different stakeholders (employees, shareholders, government, and the company itself). e. Compare VAS with traditional profit and loss statements
Teaching Aids (if any)	<ul style="list-style-type: none"> a. ICT b. White board
Teaching Development	<ol style="list-style-type: none"> 1. Introduction (5 minutes) Engagement & Context Setting: <ul style="list-style-type: none"> - Begin with a question: "Besides profit, how else can a company measure its economic contribution?" - Explain that companies don't just generate profits—they create value for employees, shareholders, and society. - Introduce Value Added Statement (VAS) as an alternative financial statement showing wealth distribution. - Show a real-world example (e.g., extract from a corporate annual report). 2. Development (30 minutes) <ol style="list-style-type: none"> a. Key Concepts <ul style="list-style-type: none"> - Definition: Value Added = Sales Revenue – Cost of Bought-in Materials & Services - Components of VAS: Sales Revenue Less: Cost of materials/services purchased from outside - Value Added is distributed among: <ul style="list-style-type: none"> - Employees (Salaries & Wages) - Government (Taxes) - Providers of Capital (Interest & Dividends) - Retained Earnings (Reinvestment) b. Format of a Value Added Statement Present a standard template 3. Exercise (5 minutes) – Problem: Given the following data for XYZ Ltd. (2023): Sales Revenue: \$500,000 Cost of Bought-in Materials: \$200,000 Wages & Salaries: \$150,00 Taxes: \$50,000 Dividends: \$40,000



	Retained Earnings: \$60,000 Task: Prepare a Value Added Statement for XYZ Ltd.
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "The Role of Value Added Reporting in Stakeholder Communication" – Journal of Applied Accounting Research3. Homework:<ul style="list-style-type: none">- Find a real company's annual report (e.g., Unilever, Nestlé) and identify if they publish a Value Added Statement.- Compare it with their Income Statement—what differences do you notice? <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- Why might a company choose to disclose a Value Added Statement alongside traditional financial statements?- How does VAS help in Corporate Social Responsibility (CSR) reporting?- What are the limitations of using VAS? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.5.2	Course Name: Corporate Accounting II Topic: Meaning, advantages and limitations of Environmental/Green Accounting	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> a. Define Environmental/Green Accounting and explain its significance. b. Identify the advantages of implementing Green Accounting in businesses and governments. c. Discuss the limitations and challenges associated with Environmental Accounting. d. Apply basic concepts through a case study exercise
Teaching Aids (if any)	<ul style="list-style-type: none"> a. ICT b. White board
Teaching Development	<ol style="list-style-type: none"> 1. Introduction (5 minutes) Engagement Activity: <ul style="list-style-type: none"> - Show a short video clip (2-3 mins) on corporate environmental responsibility (e.g., a company reporting its carbon footprint). - Ask students: "How do businesses measure their environmental impact? Should financial statements include environmental costs?" Definition: <ul style="list-style-type: none"> - Environmental/Green Accounting is a branch of accounting that integrates environmental costs and benefits into financial reporting. - It helps organizations track resource use, pollution, and sustainability efforts alongside traditional financial metrics. 2. Development (30 minutes) <ol style="list-style-type: none"> 1. Meaning of Environmental Accounting <ul style="list-style-type: none"> - Two Main Types: <ul style="list-style-type: none"> - Natural Resource Accounting: Tracks the depletion of natural resources (e.g., forests, water). - Eco-Efficiency Accounting: Measures economic performance relative to environmental impact (e.g., carbon emissions per unit of production). 2. Advantages of Green Accounting <ul style="list-style-type: none"> - For Businesses: <ul style="list-style-type: none"> - Better risk management (e.g., compliance with environmental laws). - Cost savings through waste reduction and energy efficiency. - Enhanced corporate reputation and investor appeal. - For Governments & Society: <ul style="list-style-type: none"> - More accurate GDP calculations by including environmental degradation costs. - Supports sustainable policy-making. 3. Limitations & Challenges <ul style="list-style-type: none"> - Measurement Issues: Difficulty in quantifying environmental impacts (e.g., valuing clean air). - Lack of Standardization: No universal accounting standards for sustainability reporting. - Short-term Costs: Initial implementation can be expensive for businesses. - Class Discussion:



	<ul style="list-style-type: none">- "Should environmental accounting be mandatory for all companies? Why or why not?" <p>3. Exercise (5 minutes) –</p> <p>Case Study Analysis:</p> <ul style="list-style-type: none">- Provide a short case study of a company that adopted green accounting (e.g., Unilever, Patagonia).- Group Task:- Identify two environmental costs the company tracks.- Discuss one advantage and one limitation of their approach.
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: "Challenges in Implementing Environmental Accounting" (Sustainability Accounting Journal)3. Homework:<ul style="list-style-type: none">- Find a company's sustainability report and summarize its key environmental accounting metrics. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- How can small businesses implement green accounting without high costs?- Do you think traditional accounting is sufficient without environmental considerations? Justify your answer. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.5.3	Course Name: Corporate Accounting II Topic: Green Accounting; Significance	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> a. Differentiate between traditional accounting and green accounting. b. Identify key components of Environmental, Social, and Governance (ESG) reporting. c. Analyze case studies where green accounting has influenced business decisions. d. Discuss challenges and benefits of implementing green accounting practices
Teaching Aids (if any)	<ul style="list-style-type: none"> a. ICT b. White board
Teaching Development	<ol style="list-style-type: none"> 1. Introduction (5 minutes) <ul style="list-style-type: none"> Ask: "How should businesses account for environmental costs?" - Definition & Significance: - Green Accounting (Environmental Accounting): A system that incorporates environmental costs and benefits into financial reporting. - Why it matters? - Helps businesses measure sustainability performance. - Encourages responsible resource use. - Meets regulatory and stakeholder demands. 2. Development (30 minutes) <ul style="list-style-type: none"> A. Key Concepts <ul style="list-style-type: none"> - Traditional vs. Green Accounting: - Traditional: Focuses only on financial transactions. - Green: Includes environmental assets/debts (e.g., carbon emissions, water usage). - Methods of Green Accounting: - Natural Capital Accounting (valuing ecosystems). - Full Cost Accounting (internalizing environmental costs). - ESG Reporting: - Environmental (E): Carbon footprint, waste management. - Social (S): Labor practices, community impact. - Governance (G): Ethical leadership, transparency. B. Case Study Discussion (Group Activity) <ul style="list-style-type: none"> - Case: A company faces fines for pollution. How can green accounting help? - Task: Discuss how integrating environmental costs affects financial statements. 3. Exercise (5 minutes) – <ul style="list-style-type: none"> Scenario-Based Problem: <ul style="list-style-type: none"> - A manufacturing firm emits 10,000 tons of CO₂ annually. - Cost of carbon offset: \$20/ton. - Task: Calculate the environmental liability and discuss its impact on the balance sheet. - Discussion Questions: <ul style="list-style-type: none"> - How does this affect profit margins? - Should companies disclose such liabilities to investors?
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students



	<p>on these.</p> <ol style="list-style-type: none">2. Suggested Reading:<ul style="list-style-type: none">- "The Role of ESG in Corporate Decision-Making" (Harvard Business Review).- "Natural Capital and Sustainable Development" (World Bank Report)3. Homework:<ul style="list-style-type: none">- Find a company's sustainability report and identify key green accounting metrics. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- What are the ethical implications of ignoring environmental costs?- How can green accounting influence government policies? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.5.4	Course Name: Corporate Accounting II Topic: Green Accounting-Areas covered	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> Identify the key areas covered under Green Accounting. Analyze the differences between traditional accounting and Green Accounting. Apply basic Green Accounting principles in a case study exercise. Evaluate the challenges and opportunities in implementing Green Accounting.
Teaching Aids (if any)	<ol style="list-style-type: none"> ICT White board
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) Engagement Activity: <ul style="list-style-type: none"> Show a short video (2-3 mins) on environmental degradation and corporate responsibility (e.g., carbon emissions, deforestation). Discussion Question: "How can businesses measure and report their environmental impact alongside financial performance?" Lecture Points: <ul style="list-style-type: none"> Definition: Green Accounting (or Environmental Accounting) integrates environmental costs and benefits into financial reporting. Importance: Helps businesses, governments, and organizations track sustainability performance. Key Drivers: Regulatory requirements, stakeholder pressure, and corporate social responsibility (CSR). Development (30 minutes) Key Areas Covered in Green Accounting: <ul style="list-style-type: none"> Natural Resource Accounting: Tracking depletion of natural resources (forests, minerals, water). Environmental Cost Accounting: Measuring pollution control costs, waste management, and carbon footprint. Eco-Efficiency Metrics: Energy use per unit of production, water efficiency ratios. Carbon Accounting :Measuring greenhouse gas (GHG) emissions (Scope 1, 2, and 3). Sustainability Reporting Frameworks: GRI (Global Reporting Initiative), TCFD (Task Force on Climate-related Financial Disclosures). Class Discussion: "Should environmental costs be mandatory in financial statements? Why or why not?" Exercise (5 minutes) – Scenario: A manufacturing company wants to adopt Green Accounting. Task: Identify three environmental costs they should track. Suggest two eco-efficiency metrics they could use. Discuss one challenge they might face in implementation.
Closure	<ol style="list-style-type: none"> Summarize the Lesson Learning Outcomes and get affirmation from students on these. Suggested Reading: Schaltegger, S., & Burritt, R. (2017). Contemporary Environmental Accounting: Issues, Concepts, and Practice



	<p>3. Homework:</p> <ul style="list-style-type: none">- Find a company that publishes a sustainability report (e.g., Unilever, Patagonia).- Write a one-page summary on how they apply Green Accounting principles <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.</p> <ul style="list-style-type: none">- What are the ethical implications of ignoring environmental costs in accounting?- How can governments encourage more businesses to adopt Green Accounting? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.5.5	Course Name: Corporate Accounting II Topic: Corporate Environmental reporting in India,	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Understand the concept and importance of corporate environmental reporting (CER). b. Identify the key frameworks and regulations governing CER in India. c. Analyze the components of environmental reports published by Indian companies. d. Evaluate the challenges and opportunities in environmental reporting practices in India
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<p>1. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Begin with a short discussion: "Why should companies report their environmental impact?"- Show a short video/news clip on a recent environmental scandal or sustainability achievement by an Indian company (e.g., Vedanta's environmental issues or Tata's sustainability initiatives). <p>Key Points to Cover:</p> <ul style="list-style-type: none">- Definition of Corporate Environmental Reporting (CER)- Importance of CER for stakeholders (investors, regulators, consumers)- Brief history of environmental reporting in India (SEBI's BRSR, Companies Act 2013, Global Reporting Initiative (GRI)) <p>2. Development (30 minutes)</p> <p>1. Regulatory Framework in India</p> <ul style="list-style-type: none">- Discuss mandatory vs. voluntary reporting- Key regulations:<ul style="list-style-type: none">- Business Responsibility and Sustainability Report (BRSR) by SEBI- National Guidelines on Responsible Business Conduct (NGRBC)- Companies Act (2013) – CSR and environmental disclosures <p>2. Components of an Environmental Report</p> <ul style="list-style-type: none">- Key sections:<ul style="list-style-type: none">- Carbon footprint- Water and waste management- Energy efficiency- Biodiversity impact- Compliance with environmental laws <p>3. Case Study Analysis</p> <ul style="list-style-type: none">- Provide excerpts from environmental reports of Indian companies (e.g., ITC, Infosys, Reliance)- Group discussion: "How transparent and effective are



	<p>these reports?"</p> <p>3. Exercise (5 minutes) – Activity: Draft a Mini Environmental Report Divide students into groups and assign each a hypothetical Indian company (e.g., textile, IT, automobile).</p> <p>Each group prepares a one-page environmental report outline covering:</p> <p>Key environmental risks Sustainability initiatives Metrics used (e.g., GHG emissions, water usage) Groups present their reports briefly</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: Schaltegger, S., & Burritt, R. (2017). Contemporary Environmental Accounting: Issues, Concepts, and Practice3. Homework:<ul style="list-style-type: none">- Find and analyze the latest BRSR report of any Indian company. Identify strengths and weaknesses in their disclosures. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- What are the main challenges Indian companies face in environmental reporting?- How can regulators improve the quality and reliability of environmental disclosures?- Compare the environmental reporting practices of an Indian company with a global counterpart (e.g., Tata vs. Unilever) <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No.5.6	Course Name: Corporate Accounting II Topic: Corporate Environmental reporting in India,	Course No.: BCMMJ-602
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Objectives	At the end of the lesson the student shall be able to: a. Understand the concept and importance of corporate environmental reporting. b. Identify key regulations and frameworks governing environmental reporting in India (e.g., SEBI BRSR, Companies Act 2013, GRI). c. Analyze the components of an environmental report. d. Evaluate challenges and best practices in environmental reporting
Teaching Aids (if any)	a. ICT b. White board
Teaching Development	<p>1. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Begin with a short discussion: "Why should companies report their environmental impact?"- Show a short video/news clip on a recent environmental scandal or sustainability achievement by an Indian company (e.g., Vedanta's environmental issues or Tata's sustainability initiatives). <p>Key Points to Cover:</p> <ul style="list-style-type: none">- Definition of Corporate Environmental Reporting (CER)- Importance of CER for stakeholders (investors, regulators, consumers)- Brief history of environmental reporting in India (SEBI's BRSR, Companies Act 2013, Global Reporting Initiative (GRI)) <p>2. Development (30 minutes)</p> <p>1. Regulatory Framework in India</p> <ul style="list-style-type: none">- Discuss mandatory vs. voluntary reporting- Key regulations:<ul style="list-style-type: none">- Business Responsibility and Sustainability Report (BRSR) by SEBI- National Guidelines on Responsible Business Conduct (NGRBC)- Companies Act (2013) – CSR and environmental disclosures <p>2. Components of an Environmental Report</p> <ul style="list-style-type: none">- Key sections:<ul style="list-style-type: none">- Carbon footprint- Water and waste management- Energy efficiency- Biodiversity impact- Compliance with environmental laws <p>3. Case Study Analysis</p> <ul style="list-style-type: none">- Provide excerpts from environmental reports of Indian companies (e.g., ITC, Infosys, Reliance)- Group discussion: "How transparent and effective are these reports?"



	<p>3. Exercise (5 minutes) – Activity: Draft a Mini Environmental Report Divide students into groups and assign each a hypothetical Indian company (e.g., textile, IT, automobile).</p> <p>Each group prepares a one-page environmental report outline covering:</p> <p>Key environmental risks Sustainability initiatives Metrics used (e.g., GHG emissions, water usage) Groups present their reports briefly</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading: Schaltegger, S., & Burritt, R. (2017). Contemporary Environmental Accounting: Issues, Concepts, and Practice3. Homework:<ul style="list-style-type: none">- Find and analyze the latest BRSR report of any Indian company. Identify strengths and weaknesses in their disclosures. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none">- What are the main challenges Indian companies face in environmental reporting?- How can regulators improve the quality and reliability of environmental disclosures?- Compare the environmental reporting practices of an Indian company with a global counterpart (e.g., Tata vs. Unilever) <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>