

**Lesson Plan**  
**Session: 2025-26**

Faculty Name: Dr. Anshu  
Subject:- Corporate Accounting II  
Class: B.Com 4<sup>th</sup> Semester

Week 1 1 <sup>st</sup> Jan- 3 <sup>rd</sup> Jan, 2026	Valuation of Shares: Concept
Week 2 5 <sup>th</sup> Jan- 10 <sup>th</sup> Jan, 2026	Valuation of Shares: Need, Factors affecting
Week 3 12 <sup>th</sup> Jan – 17 <sup>th</sup> Jan, 2026	Methods of Share Valuation
Week 4 19 <sup>th</sup> Jan- 24 <sup>th</sup> Jan, 2026	Valuation of Goodwill: Concept, Factors Affecting
Week 5 26 <sup>th</sup> Jan- 31 <sup>st</sup> Jan, 2026	Valuation of Goodwill: Methods of Goodwill Valuation
Week 6 2 <sup>nd</sup> Feb- 7 <sup>th</sup> Feb, 2026	Amalgamation of Companies: Concept and Accounting Treatment as per AS
Week 7 9 <sup>th</sup> Feb- 14 <sup>th</sup> Feb, 2026	Internal Reconstruction: Concept
Week 8 16 <sup>th</sup> Feb – 21 <sup>st</sup> Feb, 2026	Internal Reconstruction: Accounting Treatment
Week 9 23 <sup>rd</sup> Feb- 28 <sup>th</sup> Feb, 2026	Concept of Banking Companies
1 <sup>st</sup> Mar- 8 <sup>th</sup> Mar, 2026	Holi Break
Week 10 9 <sup>th</sup> Mar – 14 <sup>th</sup> Mar, 2026	Accounting Treatment of Banking Companies
Week 11 16 <sup>th</sup> Mar- 21 <sup>st</sup> Mar, 2026	Concept of Insurance Companies
Week 12 23 <sup>rd</sup> Mar- 28 <sup>th</sup> Mar, 2026	Accounting Treatment of Insurance Companies
Week 13 30 <sup>th</sup> Mar- 4 <sup>th</sup> April, 2026	Accounts of Holding Companies: Preparation of Consolidated Balance Sheet
Week 14 6 <sup>th</sup> April – 11 <sup>th</sup> April, 2026	AS 21: Relevant Provisions
Week 15 13 <sup>th</sup> April-18 <sup>th</sup> April, 2026	Liquidation of Companies: Concept & Need
Week 16 20 <sup>th</sup> April- 25 <sup>th</sup> April, 2026	Liquidation of Companies: Types, Process
Week 17 27 <sup>th</sup> April- 2 <sup>nd</sup> May, 2026	Liquidation of Companies: Accounting Treatment
Week 18 4 <sup>th</sup> May- 9 <sup>th</sup> May, 2026	Revision
Week 19 11 <sup>th</sup> May- 14 <sup>th</sup> May, 2026	Revision

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