

**ST. JOSEPH'S COLLEGE OF COMMERCE  
(AUTONOMOUS)  
LESSON PLAN  
2015-2016 EVEN SEMESTER  
ACC 606: ACCOUNTS OF OTHER COMPANIES  
PREPARED BY: KRISHNAN MAHADEVAN**

**OBJECTIVES OF THE SUBJECT:** *To familiarize the students with the preparation of accounts for different types of organizations.*

**MODULE WISE LESSON PLAN**

<i>Unit/ Session/ Hours (Time Required)</i>	<i>Topics For Student Preparation (Input)</i>	<i>Procedure (Process)</i>	<i>Learning Outcome (Output)</i>	<i>Assessment</i>
<b>Module 1: Final Accounts Of Life Insurance</b>	Introduction - Premium And Policies - Surrender Value - Bonus - Form A Of First Schedule	Lecture - Discussion - Illustrations	To Understand The Preparation Of Accounts And Financial Statements Of Life Insurance Companies	Evaluation Through Mcq's And Descriptive Test
<b>Module 2: Final Accounts Of General Insurance</b>	Introduction - Fire And Marine - Preparation Of Financial Statements	Lecture - Discussion - Illustrations	To Understand The Preparation Of Accounts And Financial Statements Of General Insurance Companies	Evaluation Through Mcq's And Descriptive Test
<b>Module 3: Accounts Of Electricity Companies</b>	Introduction - Double Account System - Treatment Of Special Items - Final Accounts	Lecture - Discussion - Illustrations	To Understand The Preparation Of Accounts And Financial Statements Of Electricity Companies	Evaluation Through Mcq's And Descriptive Test
<b>Module 4: Hotel Companies Accounts</b>	Introduction - Important Terms - Book Keeping - Internal Controls - Final Accounts	Lecture - Discussion - Illustrations	To Understand The Preparation Of Accounts And Financial Statements Of Hotel Companies	Evaluation Through Mcq's And Descriptive Test
<b>Module 5: Accounts Of Government Companies &amp; Statutory Corporations</b>	Introduction - Annual Report - Sec 619 - Audit	Lecture - Discussion - Illustrations	To Understand The Accounting Of Government Companies	Evaluation Through Mcq's And Descriptive Test

## Unit Wise Lesson Plan

<i>Sl No.</i>	<i>Unit &amp; Objectives</i>	<i>No.Of Lh</i>	<i>Teaching Methodology</i>	<i>Evaluation</i>
1.	<b>Final Accounts Of Life Insurance:</b> To Understand The Preparation Of Accounts And Financial Statements Of Life Insurance Companies	12	<b>Lecture Using Chalk And Board And Illustrations</b>	<b>Mcqs, Tests</b>
A)	Introduction	1	Lecture And Discussion	
B)	Format Of Financial Statements	1	Lecture And Discussion	
C)	Illustrations	10	Lecture And Discussion	
2.	<b>Final Accounts Of General Insurance:</b> To Understand The Preparation Of Accounts And Financial Statements Of General Insurance Companies	12	<b>Lecture Using Chalk And Board And Illustrations</b>	<b>Mcqs, Tests</b>
A)	Introduction	1	Lecture And Discussion	
B)	Format Of Financial Statements	1	Lecture And Discussion	
C)	Illustrations	10	Lecture And Discussion	
3.	<b>Accounts Of Electricity Companies:</b> To Understand The Preparation Of Accounts And Financial Statements Of Electricity Companies	10	<b>Lecture Using Chalk And Board And Illustrations</b>	<b>Mcqs, Tests</b>
A)	Introduction	1	Lecture And Discussion	
B)	Format Of Financial Statements	1	Lecture And Discussion	
C)	Illustrations	8	Lecture And Discussion	
4.	<b>Hotel Companies Accounts:</b> To Understand The Preparation Of Accounts And Financial Statements Of Hotel Companies	10	<b>Lecture Using Chalk And Board And Illustrations</b>	<b>Mcqs, Tests</b>
A)	Introduction	1	Lecture And Discussion	
B)	Format Of Financial Statements	1	Lecture And Discussion	
C)	Illustrations	8	Lecture And Discussion	
5.	<b>Accounts Of Government Companies &amp; Statutory Corporations:</b> To Understand The Accounting Of Government Companies	6	<b>Lecture Using Chalk And Board And Illustrations</b>	<b>Mcqs, Tests</b>
A)	Introduction	1	Lecture And Discussion	
B)	Government Companies Accounts	2	Lecture And Discussion	
C)	Statutory Companies Accounts	2	Lecture And Discussion	