

# **NAS COLLEGE, MEERUT**

## **Lecture Plan for the week Commencing 04/12/2017**

**By :Dr. Hemant Yadav**

<b>Class</b>	<b>Subject Code and Name</b>	<b>Contents of Lectures</b>
<b>B. Com. I Year</b>	<b>Financial Accounting</b>	<p style="text-align: center;"><b>Insolvency Account</b></p> <ul style="list-style-type: none"><li>a. Meaning and definition Insolvent</li><li>b. Insolvency Procedure and Act<ul style="list-style-type: none"><li>(i) The Presidency Towns Act, 1909</li><li>(ii) The Provincial Insolvency Act, 1920</li></ul></li><li>c. Insolvency Accounts<ul style="list-style-type: none"><li>(i) Statement of affair</li><li>(ii) Deficiency Accounts</li></ul>Statement of affair:<ul style="list-style-type: none"><li>List A: Unsecured Creditors</li><li>List B: Fully Secured Creditors</li><li>List C: Partly Secured Creditors</li><li>List D: Preferential Creditors</li><li>List E: Property and assets</li><li>List F: Book Debts</li><li>List G: Bills of Exchange</li><li>List H; Deficiency</li></ul></li></ul>