

J K SHAH CLASSES

Dear Intermediate Nov 20 Students,

In the below mentioned timetable you will find the following –

1. LINKS. (Page 3 to 6)

This will contain all the links for all the material which is required for the lectures. This is updated every week. Hence for every new chapter allotted in the timetable, students should see this link page for all types of notes – textbook/summary notes used in lectures/homework solutions, etc.

2. INDEX. (Page 7)

Our website has got revamped and the lecture numbers are modified. Students now also have option to select – the lectures of which language they want to view.

The lectures which you have to view in current week is mentioned in the timetable. However in case you wish to refer to the lectures allotted prior – for your easy reference we are providing you with the subject wise INDEX of our online lectures. Please note this will get edited every week as and when the new lectures are added on our website.

Page 7 will state the link which will direct you to the folder which will contain the Subjectwise Index.

3. Details of our LIVE face to face Doubt Solving Sessions (Page 8)

4. PORTION DONE. (Page 9 onwards)

This will contain the portion which is completed or ongoing (via online lectures) for each and every batch of the respective branch.

5. TIMETABLE.

POINTS TO BE NOTED FOR "LINKS GIVEN"

1. In case you cannot click on the link given, try a different PDF Viewer or else copy the link (ctrl+c or right click and select copy) and paste (ctrl+v or right click and select paste) it in the address bar of the browser.
2. While pasting the link in the browser's address bar, do not enter any space before, in between or after.
3. For your easy understanding and readability, we have used a different font for the link whereby there is no confusion between the letters (specially small and capital - I AND L - which other wise look almost similar I (capital i) and l (small L)
4. So as to avoid any confusion, for your reference we are giving you the entire alphabet written in that font - in which we have written the links

a b c d e f g h i j k l m n o p q r s t u v w x y z
A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

LINKS

This pages get updated every week. Hence in case for any new chp mentioned in TT, student should check the links given below for the respective subjects.

Sr no	Subject	Chapter	Link for Introductory lecture	Link for Online Material (notes used in online lectures)	Link for N20 Material	Mapping of Questions	Solutions of Qs given in HW
1	Costing	--	https://youtu.be/gr_pVcjxLY8	--	--	--	--
		Cost Sheet	--	http://tiny.cc/zww0oz	http://tiny.cc/y5r2mz	http://tiny.cc/mld6lz	http://tiny.cc/b7xunz
		Process Costing	--	http://tiny.cc/63w0oz	http://tiny.cc/7as2mz	http://tiny.cc/jzd6lz	http://tiny.cc/6q0unz
		Joint Product	--	http://tiny.cc/3ix0oz	http://tiny.cc/ids2mz	http://tiny.cc/b0d6lz	http://tiny.cc/aj0unz
		Absorption and Overheads	--	http://tiny.cc/0zw0oz	http://tiny.cc/j7r2mz	http://tiny.cc/9ye6lz	http://tiny.cc/3p0unz
		Cost Accounting system - 1	--	http://tiny.cc/s4x0oz	http://tiny.cc/l9r2mz	http://tiny.cc/8ld6lz	http://tiny.cc/zq0unz
		Cost Accounting system - 2	--	http://tiny.cc/alw0oz	X	X	
		Standard Costing	--	http://tiny.cc/lgx0oz	http://tiny.cc/7gt2mz	http://tiny.cc/zxd6lz	http://tiny.cc/qu0unz
		Marginal Costing	--	http://tiny.cc/sbx0oz	http://tiny.cc/ojt2mz	http://tiny.cc/l0d6lz	http://tiny.cc/nw0unz
		Operating costing	--	http://tiny.cc/hlx0oz	http://tiny.cc/ahs2mz	http://tiny.cc/4yd6lz	http://tiny.cc/6x0unz
		Contract Costing	--	http://tiny.cc/lox0oz	http://tiny.cc/kjs2mz	--	--
		Employee cost (Labour Costing)	--	http://tiny.cc/w7w0oz	http://tiny.cc/eet2mz	http://tiny.cc/z0d6lz	http://tiny.cc/2z0unz
		Budgetary control	--	http://tiny.cc/aax0oz	http://tiny.cc/pft2mz	http://tiny.cc/i2d6lz	http://tiny.cc/y20unz
		Material Control	--	http://tiny.cc/64w0oz	http://tiny.cc/xct2mz	http://tiny.cc/cyd6lz	http://tiny.cc/540unz
		ABC	--	--	http://tiny.cc/alt2mz	--	--
		Application	--	--	http://tiny.cc/4mt2mz	--	--
		Additional Questions	--	--	http://tiny.cc/got2mz	--	--
		Est of WC	--	http://tiny.cc/shxfoz	http://tiny.cc/6rk7mz	http://tiny.cc/24d6lz	--
		Receivable Management	--	http://tiny.cc/tty0oz	http://tiny.cc/9sk7mz	http://tiny.cc/05d6lz	--
		Cash Budget	--	http://tiny.cc/2xy0oz	http://tiny.cc/7tk7mz	http://tiny.cc/f3d6lz	--
		Accounting Ratio	--	--	http://tiny.cc/nmk7mz	--	--
		Leverages	--	--	http://tiny.cc/wnk7mz	--	--
		Capital Structure	--	--	http://tiny.cc/bpk7mz	--	--
		Cost of Capital	--	--	http://tiny.cc/0pk7mz	--	--
		Capital Budgeting	--	--	http://tiny.cc/7qk7mz	--	--
		Risk Analysis	--	--	http://tiny.cc/exk7mz	--	--
		Dividend Decisions	--	--	http://tiny.cc/nzk7mz	--	--
		Theory Questions	--	--	http://tiny.cc/j0k7mz	--	--
		Tables	--	--	http://tiny.cc/alk7mz	--	--

LINKS

This pages get updated every week. Hence in case for any new chp mentioned in TT, student should check the links given below for the respective subjects.

Sr no	Subject	Chapter	Link for Introductory lecture	Link for Online Material (notes used in online lectures)	Link for N20 Material	Mapping of Questions	Solutions of Qs given in HW
3	Accounts	REDEMPTION OF REDEEMABLE PREFERENCE SHARES	Students should refer N20 text book only	--	http://tiny.cc/r6i7mz		
		COMPANY FINAL ACCOUNTS		--	http://tiny.cc/yaj7mz		
		CASH FLOW STATEMENT		--	http://tiny.cc/ddj7mz		
		PPI		--	http://tiny.cc/8dj7mz		
		INVESTMENT		--	http://tiny.cc/efj7mz		
		FIRE INSURANCE CLAIM		--	http://tiny.cc/bij7mz		
		HIRE PURCHASE		--	http://tiny.cc/kjj7mz		
		DEPARTMENTAL		--	http://tiny.cc/tlj7mz		
		BRANCH		--	http://tiny.cc/xmj7mz		
		SINGLE ENTRY		--	http://tiny.cc/loj7mz		
		Redemption of Debentures		--	http://tiny.cc/6re9mz		
4	Advance accounts	ESOP	Students should refer N20 text book only	--	http://tiny.cc/rsj7mz		
		BUYBACK		--	http://tiny.cc/ntj7mz		
		INTERNAL RECONSTRUCTION		--	http://tiny.cc/6vj7mz		
		AMALGAMATION AND ABSORPTION		--	http://tiny.cc/txj7mz		
		LIQUIDATION		--	http://tiny.cc/wyj7mz		
		BANKING FINAL ACCOUNTS		--	http://tiny.cc/0zj7mz		
		NBFC		--	http://tiny.cc/82j7mz		
		CONSOLIDATION OF FINANCIAL STATEMENTS		--	http://tiny.cc/q4j7mz		
		PARTNERSHIP ACCOUNTS - DISSOLUTION, PIECEMEAL,		--	http://tiny.cc/o6j7mz		

LINKS

This pages get updated every week. Hence in case for any new chp mentioned in TT, student should check the links given below for the respective subjects.

Sr no	Subject	Chapter	Link for Introductory lecture	Link for Online Material (notes used in online lectures)	Link for N20 Material	Mapping of Questions	Solutions of Qs given in HW
5	Direct Tax	INTRODUCTION	--	http://tiny.cc/z5lunz	http://tiny.cc/4tl7mz	--	--
		RESIDENCE OF AN ASSESSEE	--		http://tiny.cc/3ul7mz	--	--
		NON TAXABLE INCOME	--		http://tiny.cc/lwl7mz	--	--
		INCOME FROM SALARIES	--		http://tiny.cc/6xl7mz	--	--
		INCOME FROM HOUSE PROPERTY	--		http://tiny.cc/czl7mz	--	--
		PROFIT AND GAINS FROM BUSINESS AND PROFESSION	--		http://tiny.cc/h0l7mz	--	--
		AGRICULTURAL INCOME	--		http://tiny.cc/dll7mz	--	--
		CAPITAL GAIN	--		http://tiny.cc/0ll7mz	--	--
		INCOME FROM OTHER SOURCES	--		http://tiny.cc/02l7mz	--	--
		CLUBBING OF INCOME	--		http://tiny.cc/33l7mz	--	--
		SET OFF AND CARRY FORWARD OF LOSSES	--		http://tiny.cc/n5l7mz	--	--
		DEDUCTION I	--		https://cutt.ly/nt8JHRz	--	--
		DEDUCTION II	--		https://cutt.ly/Zt8JZbm	--	--
		RETURN OF INCOME	--		https://cutt.ly/ot8JB2B	--	--
		ADVANCE TAX	--		https://cutt.ly/Mt8J0iI	--	--
TDS	--	https://cutt.ly/It8J9T0	--	--			
AMT	--	https://cutt.ly/4t8J78x	--	--			
COMPUTATION OF TOTAL INCOME	--	https://cutt.ly/pt8Kquj	--	--			
6	Economics	Full		http://tiny.cc/ei3llz	http://tiny.cc/zto2mz	--	--
7	EIS	Full		--	http://tiny.cc/4vf9mz	--	
8	LAW	Full		http://tiny.cc/gvlunz	http://tiny.cc/ger2mz	--	
9	IDT	Full	*Online notes are for Hindi +English lectures	http://tiny.cc/jkscinteridthe	http://tiny.cc/e0o2mz	--	

LINKS

This pages get updated every week. Hence in case for any new chp mentioned in TT, student should check the links given below for the respective subjects.

Sr no	Subject	Chapter	Link for Introductory lecture	Link for Online Material (notes used in online lectures)	Link for N20 Material	Mapping of Questions	Solutions of Qs given in HW
10	AUDIT	Full		--	http://tiny.cc/xve9mz	--	
					http://tiny.cc/jkscinteraudit		
11	SM	Full		--	http://tiny.cc/8we9mz	--	
12	ACCOUNTING STANDARDS	Full		--	http://tiny.cc/rse9mz	--	
13	All Subject	Chapterwise Text Paper			http://tiny.cc/1lholz		

Note

1. In case you cannot click on the above links, pls copy it and paste it in your browser to view the content

2. In case any file is too large to preview online via the link given, then students will have to download the file and then view it.

3. All Solutions for HW section part will be available on -

<https://jkshahclasses.com/announcement.php>



SUBJECT WISE INDEX OF ONLINE LECTURES

PLEASE CLICK ON THE FOLLOWING LINK AND YOU WILL BE DIRECTED TO THE FOLDER CONTAIN THE ENTIRE INDEX.

<http://tiny.cc/jkscinterindex>

PLEASE NOTE THIS ABOVE INDEX WILL BE UPDATED EVERYWEEK FOR THE NEW LECTURES WHICH WILL BE UPLOADED AND ADDED.

J K SHAH CLASSES

WEEKLY SCHEDULE FOR OUR

LIVE FACE TO FACE -DOUBT SOLVING SESSIONS

VIA ZOOM MEETING



MEETING ID - 893 7050 6806

PASSWORD - 110927

Students need to download the Zoom App on Mobile/laptop and sign-in
<https://us02web.zoom.us/>

GROUP	SUBJECTS	TIME	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY	MONDAY	TUESDAY
GROUP 1	ACCOUNTING	9 AM to 10 AM	YES		YES			YES	
	LAW	9 AM to 10 AM		YES		YES			YES
	COSTING	11 AM to 12 NOON					YES		
	DIRECT TAX	1 PM to 2 PM							
	INDIRECT TAX	8 PM to 9 PM		YES					YES
GROUP 2	ADVANCED ACCOUNTING	6 PM to 7 PM		YES		YES			YES
	AUDIT	6 PM to 7 PM	YES		YES				
	EIS	8 PM to 9 PM			YES		YES	YES	
	STRATEGIC MANAGEMENT	8 PM to 9 PM	YES			YES			
	FINANCIAL MANAGEMENT	6 PM to 7 PM						YES	
	ECONOMICS	9 AM to 10 AM					YES		

TEST SERIES SCHEDULE

Date	Day	Branch	Batch	Test Details					
				Topic/s	Marks	Hours	Test code	Test paper PDF link	Test Solution PDF link
7/19/2020	Sunday	Borivali	Direct Entry	Accounts: Fire Insurance Claims- Loss of Stock, Loss of Profit, Profit Prior to Incorporation, Investment Accounts	50	1.5	CIM 8411	http://tiny.cc/lmh4rz	http://tiny.cc/pnh4rz
7/19/2020	Sunday	Dadar	Direct Entry		50	1.5	CIM 8411	http://tiny.cc/lmh4rz	http://tiny.cc/pnh4rz
7/19/2020	Sunday	Mulund	Direct Entry		50	1.5	CIM 8411	http://tiny.cc/lmh4rz	http://tiny.cc/pnh4rz
7/26/2020	Sunday	Borivali	Direct Entry	Accounting Standards: ALL Accounting Standards of Accounts & Advanced Accounts	50	1.5		Test paper PDF link will be available in respective week time table	
7/26/2020	Sunday	Dadar	Direct Entry		50	1.5			
7/26/2020	Sunday	Mulund	Direct Entry		50	1.5			

In case students want to see any chapter again, they can see the lectures of that chapter/s.

For that students can visit the Index of lectures to find out the lecture numbers (see page 7).

Please note – this Index is updated every week.

We have got request from your batch for sending Costing Index separately, so please find attached herewith the index of costing (this is also there with entire course index for your reference)

Click below for Costing Index. (Pls note as and when new lectures will be uploaded, this index will be updated)

<http://tiny.cc/wqpesz>

DETAILS OF PORTION COVERED IN ONLINE LECTURES
FROM 01-04-2020, WEDNESDAY TO 14-07-2020, TUESDAY
BORIVALI - GB 1 + GB 2 BATCH

STATUS - SUBJECTWISE AND CHAPTERWISE.					Activity for students. (students should tally this with what they have done and finsih the pending activity)				
3 ADVANCED ACCOUNTS					Lecture viewing	Text book reading	Class work section	Homework section (in case if any)	Test written
Sr. No.	Chapter name		Status						
1	Amalgamation, Absorption & Reconstruction		Completed	Yes	x	Yes	Yes	Yes	
2	Consolidated Financial Statements		Completed	Yes	x	Yes	x	Yes	
3	Partnership Accounts		Completed	Yes	x	Yes	x	Yes	
4	ESOP		Completed	Yes	x	Yes	x	Yes	
5	Buy Back of Shares		Completed	Yes	x	Yes	x	Yes	
6	Internal Reconstruction		Completed	Yes	x	Yes	x	Yes	
7	Liquidation		Completed	Yes	x	Yes	x	Yes	
8	Banking Company Final Accounts		Completed	Yes	x	Yes	x	Yes	
9	Non Banking Financial Companies		Completed	Yes	x	Yes	x	Yes	

DETAILS OF PORTION COVERED IN ONLINE LECTURES
FROM 01-04-2020, WEDNESDAY TO 14-07-2020, TUESDAY
BORIVALI - GB 1 + GB 2 BATCH

STATUS - SUBJECTWISE AND CHAPTERWISE.				Activity for students. (students should tally this with what they have done and finsih the pending activity)				
6	LAW			Lecture viewing	Text book reading	Class work section-	Homework section (in	Test written
	Sr. No.	Chapter name	Status					
		<u>OTHER LAWS</u>						
	1	Indian Contract Act, 1872	Completed	Yes	Yes	x	x	Yes
	2	General Clauses Act, 1897	Completed	Yes	Yes	x	x	Yes
	3	Interpretation of Statutes	Completed	Yes	Yes	x	x	Yes
	4	Negotiable Instruments Act, 1881	Completed	Yes	Yes	x	x	Yes
		<u>COMPANY LAW (ONLY REGULAR BATCH)</u>						
	5	Preliminary	Completed	Yes	Yes	x	x	Yes
	6	Incorporation of a Company	Completed	Yes	Yes	x	x	Yes
7	ACCOUNTS			Lecture viewing	Text book reading	Class work section	Homework section (in	Test written
	Sr. No.	Chapter name	Status					
	1	Departmental Accounts	Completed	Yes	x	Yes	x	Yes
	2	Investment Accounts	Completed	Yes	x	Yes	x	Yes
	3	Fire Insurance Claims	Completed	Yes	x	Yes	x	Yes
	4	Redemption of Debentures	Completed	Yes	x	Yes	x	Yes
	5	Profits Prior to Incorporation	Completed	Yes	x	Yes	x	Yes
	6	Redemption of Preference Shares	Completed	Yes	x	Yes	x	Yes
	7	Company Final Accounts	Completed	Yes	x	Yes	x	Yes
	8	Single Entry System	Completed	Yes	x	Yes	x	Yes
	9	Hire Purchase	Completed	Yes	x	Yes	x	Yes
	10	Branch Accounts	Completed	Yes	x	Yes	x	x

DETAILS OF PORTION COVERED IN ONLINE LECTURES
FROM 01-04-2020, WEDNESDAY TO 14-07-2020, TUESDAY
BORIVALI - GB 1 + GB 2 BATCH

STATUS - SUBJECTWISE AND CHAPTERWISE.					Activity for students. (students should tally this with what they have done and finsih the pending activity)					
	8	ACCOUNTING STANDARDS				Lecture viewing	Text book reading	Class work section	Homework section (in	Test written
		Sr. No.	Chapter name	Status						
		1	Accounting Standard : 3	Completed	Yes	x	Yes	x	Yes	
	9	DIRECT TAX				Lecture viewing	Text book reading	Class work section-	Homework section (in	Test written
		Sr. No.	Chapter name	Status						
		1	Alternate Minimum Tax	Completed	Yes	Yes	Yes	x	Yes	
	10	FINANCIAL MANAGEMENT				Lecture viewing	Text book reading	Class work section	Homework section (in	Test written
		Sr. No.	Chapter name	Status						
		1	Estimation of Working Capital	Completed	Yes	x	Yes	x	Yes	
		2	Receivables Management	Completed	Yes	x	Yes	x	Yes	
		3	Cash Budgets	Completed	Yes	x	Yes	x	Yes	

J. K. SHAH CLASSES

BORIVALI

GB1 N20

In case the students wish to see THE SAME ALLOTTED CHAPTER in different available language, they can view it.

All lectures are for All students unless mentioned anything in remarks column

PORTION WAS OVER LAST WEEK. BUT STUDENTS WANTED TO SEE ECONOMICS LECTURE AGAIN. HENCE ALLOTTED THE SAME.

Date	Day	LECTURES TIMETABLE									
		Subject	Timings			Viewing Lec		Chapter	Remarks	Language	Notes
15-07-2020	Wednesday	Economics	7:00 AM	To	10:00 AM	Lecture No	301 to 306	National Income		English	Refer N20 Text book
		Economics	10:30 AM	To	12:30 PM	Lecture No	307 to 309	National Income		English	Refer N20 Text book
16-07-2020	Thursday	Economics	7:00 AM	To	9:00 AM	Lecture No	310 to 312	National Income		English	Refer N20 Text book
		Economics	9:00 AM	To	10:15 AM	Lecture No	313 to 321	National Income		English	Refer N20 Text book
		Economics	10:45 AM	To	1:00 PM	Lecture No	322 to 326	Public Finance		English	Refer N20 Text book
17-07-2020	Friday	Economics	7:00 AM	To	9:30 AM	Lecture No	327 to 337	Public Finance		English	Refer N20 Text book
		Economics	10:00 AM	To	12:15 PM	Lecture No	338 to 346	Public Finance		English	Refer N20 Text book
18-07-2020	Saturday	Economics	7:00 AM	To	9:30 AM	Lecture No	347 to 351	Public Finance		English	Refer N20 Text book
		Economics	10:00 AM	To	12:15 PM	Lecture No	352 to 357	Money Market		English	Refer N20 Text book
		Economics	12:15 PM	To	1:00 PM	Lecture No	358 to 360	Money Market		English	Refer N20 Text book
19-07-2020	Sunday	Economics	7:00 AM	To	9:15 AM	Lecture No	361 to 362	Money Market		English	Refer N20 Text book
		Economics	9:30 AM	To	11:45 AM	Lecture No	363 to 368	International Trade		English	Refer N20 Text book
		Economics	12:00 PM	To	2:30 PM	Lecture No	369 to 372	International Trade		English	Refer N20 Text book
20-07-2020	Monday	Economics	7:00 AM	To	9:00 AM	Lecture No	373 to 377	International Trade		English	Refer N20 Text book
		Economics	9:30 AM	To	11:45 AM	Lecture No	378 to 381	International Trade		English	Refer N20 Text book
21-07-2020	Tuesday	Economics	7:00 AM	To	8:45 AM	Lecture No	382 to 386	International Trade		English	Refer N20 Text book
		Economics	8:45 AM	To	10:00 AM	Lecture No	387 to 390	International Trade	Economics over	English	Refer N20 Text book

J. K. SHAH CLASSES

BORIVALI

GB2 (N20)

In case the students wish to see THE SAME ALLOTTED CHAPTER in different available language, they can view it.

All lectures are for All students unless mentioned anything in remarks column

Date	Day	LECTURES TIMETABLE										Balance Available Time
		Subject	Timings		Viewing Lec		Chapter	Remarks	Language	Notes		
15-07-2020	Wednesday	Law	7:00 AM	To	8:15 AM	Lecture No	13	Companies Act, 2013 : Incorporation of Company		English	Refer N20 Text book+ Summary Notes(link given)	After finishing the Viewing of lectures and studying from lectures, students are advised to utilise the balance available time of the day to -
		Law	8:15 AM	To	9:00 AM	Lecture No	14	Companies Act, 2013 : Incorporation of Company		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	9:00 AM	To	10:00 AM	Lecture No	15	Companies Act, 2013 : Incorporation of Company		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	10:30 AM	To	11:15 AM	Lecture No	16	Companies Act, 2013 : Prospectus & Allotment of Securities		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	11:15 AM	To	12:15 PM	Lecture No	17	Companies Act, 2013 : Prospectus & Allotment of Securities		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	12:15 PM	To	1:15 PM	Lecture No	18	Companies Act, 2013 : Prospectus & Allotment of Securities		English	Refer N20 Text book+ Summary Notes(link given)	
16-07-2020	Thursday	Law	7:00 AM	To	8:00 AM	Lecture No	19	Companies Act, 2013 : Prospectus & Allotment of Securities		English	Refer N20 Text book+ Summary Notes(link given)	- Finish all pending Viewing of lectures. - Read the text book thoroughly - Do all the Homework part (in case given) - Write the Chapterwise Test from the test papers given (for all chapters which are studied) (For your reference, we have given you the summary of the portion covered upto 14.7.2020. This will help you to evaluate what is pending from your side)
		Law	8:00 AM	To	9:00 AM	Lecture No	20	Companies Act, 2013 : Prospectus & Allotment of Securities		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	9:00 AM	To	10:15 AM	Lecture No	21	Companies Act, 2013 : Prospectus & Allotment of Securities		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	10:45 AM	To	12:00 PM	Lecture No	22	Companies Act, 2013 : Share Capital & Debentures		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	12:00 PM	To	1:00 PM	Lecture No	23	Companies Act, 2013 : Share Capital & Debentures		English	Refer N20 Text book+ Summary Notes(link given)	
17-07-2020	Friday	Law	7:00 AM	To	8:15 AM	Lecture No	24	Companies Act, 2013 : Share Capital & Debentures		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	8:15 AM	To	9:30 AM	Lecture No	25	Companies Act, 2013 : Share Capital & Debentures		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	9:30 AM	To	10:45 AM	Lecture No	26	Companies Act, 2013 : Share Capital & Debentures		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	11:15 AM	To	12:30 PM	Lecture No	27	Companies Act, 2013 : Share Capital & Debentures		English	Refer N20 Text book+ Summary Notes(link given)	

J. K. SHAH CLASSES

BORIVALI

GB2 (N20)

In case the students wish to see THE SAME ALLOTTED CHAPTER in different available language, they can view it.

All lectures are for All students unless mentioned anything in remarks column

Date	Day	LECTURES TIMETABLE										Balance Available Time
		Subject	Timings		Viewing Lec		Chapter	Remarks	Language	Notes		
18-07-2020	Saturday	Law	7:00 AM	To	8:15 AM	Lecture No	28	Companies Act, 2013 : Share Capital & Debentures		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	8:15 AM	To	9:15 AM	Lecture No	29	Companies Act, 2013 : Share Capital & Debentures		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	9:15 AM	To	10:30 AM	Lecture No	30	Companies Act, 2013 : Acceptance of Deposits by a Company		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	11:00 AM	To	12:00 PM	Lecture No	31	Companies Act, 2013 : Acceptance of Deposits by a Company		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	12:00 PM	To	12:45 PM	Lecture No	32	Companies Act, 2013 : Acceptance of Deposits by a Company		English	Refer N20 Text book+ Summary Notes(link given)	
19-07-2020	Sunday	Law	7:00 AM	To	8:30 AM	Lecture No	33	Companies Act, 2013 : Registration of Charges		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	8:30 AM	To	10:00 AM	Lecture No	34	Companies Act, 2013 : Management & Administration		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	10:30 AM	To	11:30 AM	Lecture No	35	Companies Act, 2013 : Management & Administration		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	11:30 AM	To	12:45 PM	Lecture No	36	Companies Act, 2013 : Management & Administration		English	Refer N20 Text book+ Summary Notes(link given)	
20-07-2020	Monday	Law	7:00 AM	To	8:00 AM	Lecture No	37	Companies Act, 2013 : Management & Administration		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	8:00 AM	To	9:00 AM	Lecture No	38	Companies Act, 2013 : Management & Administration		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	9:00 AM	To	10:15 AM	Lecture No	39	Companies Act, 2013 : Dividend		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	10:45 AM	To	11:30 AM	Lecture No	40	Companies Act, 2013 : Dividend		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	11:30 AM	To	12:45 PM	Lecture No	41	Companies Act, 2013 : Accounts of a Company		English	Refer N20 Text book+ Summary Notes(link given)	
21-07-2020	Tuesday	Law	7:00 AM	To	8:00 AM	Lecture No	42	Companies Act, 2013 : Accounts of a Company		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	8:00 AM	To	8:45 AM	Lecture No	43	Companies Act, 2013 : Accounts of a Company		English	Refer N20 Text book+ Summary Notes(link given)	
		Law	8:45 AM	To	10:15 AM	Lecture No	60	Question & Answers of Company Law	Co Law over	English	Refer N20 Text book+ Summary Notes(link given)	
		Economics	10:45 AM	To	1:45 PM	Lecture No	301 to 306	National Income	Economics lecture given to view again as students wanted to view that again.	English	Refer N20 Text book	

In case students want to see any chapter again, they can see the lectures of that chapter/s.

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Please note – this Index is updated every week.

We have got request from your batch for sending Costing Index separately, so please find attached herewith the index of costing (this is also there with entire course index for your reference)

Click below for Costing Index. (Pls note as and when new lectures will be uploaded, this index will be updated)

<http://tiny.cc/wqpesz>

DETAILS OF PORTION COVERED IN ONLINE LECTURES
FROM 01-04-2020, WEDNESDAY TO 14-07-2020, TUESDAY
DADAR - GD 1 + GD 2 BATCH

STATUS - SUBJECTWISE AND CHAPTERWISE.					Activity for students. (students should tally this with what they have done and finsih the pending activity)				
3	ACCOUNTS								
	Sr. No.	Chapter name	Status	Lecture viewing	Text book reading	Class work section	Homework section (in case if any)	Test written	
	1	Fire Insurance Claims	Completed	Yes	x	Yes	x	Yes	
	2	Investment Accounts	Completed	Yes	x	Yes	x	Yes	
	3	Redemption of Debentures	Completed	Yes	x	Yes	x	Yes	
	4	Company Final Accounts	Completed	Yes	x	Yes	x	Yes	
	5	Branch Accounts	Completed	Yes	x	Yes	x	Yes	
4	DIRECT TAX								
	Sr. No.	Chapter name	Status	Lecture viewing	Text book reading	Class work section	Homework section (in	Test written	
	1	Introduction	Completed	Yes	Yes	Yes	x	Yes	
	2	Residential Status & Scope of Income	Completed	Yes	Yes	Yes	x	Yes	
	3	Income from House Property	Completed	Yes	Yes	Yes	x	Yes	
	4	Income from Salaries	Completed	Yes	Yes	Yes	x	Yes	
	5	Profits & Gains from Business & Profession	Completed	Yes	Yes	Yes	x	Yes	
	6	Capital Gains	Completed	Yes	Yes	Yes	x	Yes	
	7	Income from Other Sources	Completed	Yes	Yes	Yes	x	Yes	
	8	Clubbing of Income	Completed	Yes	Yes	Yes	x	Yes	
	9	Agricultural Income	Completed	Yes	Yes	Yes	x	Yes	
	10	Exemptions	Completed	Yes	Yes	Yes	x	Yes	
	11	Deductions	Completed	Yes	Yes	Yes	x	Yes	
	12	Tax Deducted at Source	Completed	Yes	Yes	Yes	x	Yes	
	13	Tax Collected at Source	Completed	Yes	Yes	Yes	x	Yes	
	14	Advance Tax	Completed	Yes	Yes	Yes	x	Yes	
	15	Assessment Procedures	Completed	Yes	Yes	Yes	x	Yes	
	16	AMT - Alternate Minimum Tax	Completed	Yes	Yes	Yes	x	Yes	

DETAILS OF PORTION COVERED IN ONLINE LECTURES
FROM 01-04-2020, WEDNESDAY TO 14-07-2020, TUESDAY
DADAR - GD 1 + GD 2 BATCH

STATUS - SUBJECTWISE AND CHAPTERWISE.					Activity for students. (students should tally this with what they have done and finsih the pending activity)				
	17	Total Income	Completed	Yes	Yes	Yes	x	Yes	
5	LAW			Lecture viewing	Text book reading	Class work section-	Homework section (in	Test written	
	Sr. No.	Chapter name	Status						
		<u>OTHER LAWS</u>							
	1	General Clauses Act, 1897	Completed	Yes	Yes	x	x	Yes	
	2	Interpretation of Statutes	Completed	Yes	Yes	x	x	Yes	
		<u>COMPANY LAW</u>							
	1	Preliminary	Completed	Yes	Yes	x	x	Yes	
	2	Incorporation of a Company	Completed	Yes	Yes	x	x	Yes	
	3	Prospectus & Allotment	Completed	Yes	Yes	x	x	Yes	
	4	Share Capital & Debentures	Completed	Yes	Yes	x	x	Yes	
	5	Acceptance of Deposits by a Company	Completed	Yes	Yes	x	x	Yes	
	6	Registration of Charges	Completed	Yes	Yes	x	x	Yes	
	7	Management & Administration	Completed	Yes	Yes	x	x	Yes	
	8	Dividends	Completed	Yes	Yes	x	x	Yes	
	9	Accounts of Company	Completed	Yes	Yes	x	x	Yes	
6	ACCOUNTING STANDARD			Lecture viewing	Text book reading	Class work section	Homework section (in	Test written	
	Sr. No.	Chapter name	Status						
	1	Accounting Standard : 2	Completed	Yes	Yes	x	x	Yes	
	2	Accounting Standard : 5	Completed	Yes	Yes	x	x	Yes	
	3	Accounting Standard : 12	Completed	Yes	Yes	x	x	Yes	
	4	Accounting Standard : 16	Completed	Yes	Yes	x	x	Yes	
	5	Accounting Standard : 29	Completed	Yes	Yes	x	x	Yes	
	6	Accounting Standard : 17	Completed	Yes	Yes	x	x	Yes	
	7	Accounting Standard : 18	Completed	Yes	Yes	x	x	Yes	

DETAILS OF PORTION COVERED IN ONLINE LECTURES
 FROM 01-04-2020, WEDNESDAY TO 14-07-2020, TUESDAY
 DADAR - GD 1 + GD 2 BATCH

STATUS - SUBJECTWISE AND CHAPTERWISE.					Activity for students. (students should tally this with what they have done and finsih the pending activity)				
		8	Accounting Standard : 19	Completed	Yes	Yes	x	x	Yes
		9	Accounting Standard : 20	Completed	Yes	Yes	x	x	Yes
		10	Accounting Standard : 22	Completed	Yes	Yes	x	x	Yes
		11	Accounting Standard : 24	Completed	Yes	Yes	x	x	Yes
		12	Accounting Standard : 3	On Going	Yes	Yes	x	x	x

J. K. SHAH CLASSES

DADAR

GD2 (N20)

In case the students wish to see THE SAME ALLOTTED CHAPTER in different available language, they can view it.

All lectures are for All students unless mentioned anything in remarks column

Date	Day	LECTURES TIMETABLE										Balance Available Time
		Subject	Timings		Viewing Lec		Chapter	Remarks	Language	Notes		
15-07-2020	Wednesday	AS	7:00 AM	To	8:00 AM	Lecture No	18	AS 3- Cash Flow Statement Question 5		English	Refer N20 Text book	After finishing the Viewing of lectures and studying from lectures, students are advised to utilise the balance available time of the day to - - Finish all pending Viewing of lectures. - Read the text book thoroughly - Do all the Homework part (in case given) - Write the Chapterwise Test from the test papers given (for all chapters which are studied) (For your reference, we have given you the summary of the portion covered upto 14.7.2020. This will help you to evaluate what is pending from your side)
		AS	8:00 AM	To	8:30 AM	Lecture No	19	AS 3- Cash Flow Statement Question 6		English	Refer N20 Text book	
		AS	8:30 AM	To	9:15 AM	Lecture No	20	AS 3- Cash Flow Statement Question 7		English	Refer N20 Text book	
		AS	9:15 AM	To	10:15 AM	Lecture No	21	AS 3- Cash Flow Statement Question 8		English	Refer N20 Text book	
		AS	10:45 AM	To	12:00 PM	Lecture No	22	AS 3- Cash Flow Statement Question 9		English	Refer N20 Text book	
16-07-2020	Thursday	AS	7:00 AM	To	8:45 AM	Lecture No	23	AS 3- Cash Flow Statement Question 10		English	Refer N20 Text book	
		AS	8:45 AM	To	9:15 AM	Lecture No	24	AS 3- Cash Flow Statement Question 1		English	Refer N20 Text book	
		AS	9:15 AM	To	9:30 AM	Lecture No	25	AS 3- Cash Flow Statement Conclusion		English	Refer N20 Text book	
		Accounts	10:00 AM	To	11:45 AM	Lecture No	43	Departmental Accounts		English	Refer N20 Text book	
		Accounts	11:45 AM	To	1:15 PM	Lecture No	44	Departmental Accounts	View partly	English	Refer N20 Text book	
17-07-2020	Friday	Accounts	7:00 AM	To	8:45 AM	Lecture No	44	Departmental Accounts	View balance	English	Refer N20 Text book	
		Accounts	8:45 AM	To	9:45 AM	Lecture No	45	Departmental Accounts	Chp over	English	Refer N20 Text book	
		Accounts	10:15 AM	To	1:00 PM	Lecture No	64	Redemption of Preference Shares		English	Refer N20 Text book	
18-07-2020	Saturday	Accounts	7:00 AM	To	10:30 AM	Lecture No	65	Redemption of Preference Shares	Chp over	English	Refer N20 Text book	
		Accounts	11:00 AM	To	1:15 PM	Lecture No	95	Single Entry System		English	Refer N20 Text book	
19-07-2020	Sunday	Accounts	7:00 AM	To	9:30 AM	Lecture No	96	Single Entry System		English	Refer N20 Text book	
		Accounts	10:00 AM	To	12:00 PM	Lecture No	97	Single Entry System		English	Refer N20 Text book	
20-07-2020	Monday	Accounts	7:00 AM	To	9:30 AM	Lecture No	98	Single Entry System		English	Refer N20 Text book	
		Accounts	9:30 AM	To	10:30 AM	Lecture No	99	Single Entry System	Chp over	English	Refer N20 Text book	
		Accounts	11:00 AM	To	1:15 PM	Lecture No	100	Hire Purchase		English	Refer N20 Text book	
21-07-2020	Tuesday	Accounts	7:00 AM	To	9:45 AM	Lecture No	101	Hire Purchase		English	Refer N20 Text book	
		Accounts	10:15 AM	To	12:15 PM	Lecture No	102	Hire Purchase	Chp over	English	Refer N20 Text book	

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DETAILS OF PORTION COVERED IN ONLINE LECTURES
FROM 01-04-2020, WEDNESDAY TO 14-07-2020, TUESDAY
MULUND - GM 1 + GM 2

STATUS - SUBJECTWISE AND CHAPTERWISE.					Activity for students. (students should tally this with what they have done and finsih the pending activity)				
1 COSTING					Lecture viewing	Text book reading	Class work section-given as	Homework section	Test written
Sr. No.	Chapter name		Status						
1	Process Costing		Completed	Yes	x	Yes	Yes	Yes	
2	Joint Product & By Product		Completed	Yes	x	Yes	Yes	Yes	
3	Absorption Costing		Completed	Yes	x	Yes	Yes	Yes	
4	Overheads		Completed	Yes	x	Yes	Yes	Yes	
5	Cost Accounting System - Reconciliation		Completed	Yes	x	Yes	Yes	Yes	
6	Cost Accounting System - Integral non Integral		Completed	Yes	x	Yes	Yes	Yes	
7	Cost sheet(for GM2 batch students)		Completed	Yes	x	Yes	Yes	Yes	
8	Standard Costing		Completed	Yes	x	Yes	Yes	Yes	
9	Marginal Costing		Completed	Yes	x	Yes	Yes	Yes	
10	Budgetary Control		Completed	Yes	x	Yes	Yes	Yes	
11	Labour Costing		Completed	Yes	x	Yes	Yes	Yes	
12	Operating Costing		Completed	Yes	x	Yes	x	Yes	
13	Material Costing		Completed	Yes	x	Yes	x	Yes	
14	Stock Valuation & Control		Completed	Yes	x	Yes	x	Yes	
15	ABC Costing		Completed	Yes	x	Yes	x	Yes	
16	Contract Costing		Completed	Yes	x	Yes	x	Yes	
17	Applications		Completed	Yes	x	Yes	x	Yes	

DETAILS OF PORTION COVERED IN ONLINE LECTURES
FROM 01-04-2020, WEDNESDAY TO 14-07-2020, TUESDAY
MULUND - GM 1 + GM 2

STATUS - SUBJECTWISE AND CHAPTERWISE.				Activity for students. (students should tally this with what they have done and finsih the pending activity)					
2	ACCOUNTS				Lecture viewing	Text book reading	Class work section	Homework section (in	Test written
	Sr. No.	Chapter name	Status						
	1	Departmental Accounts	Completed	Yes	x	Yes	Yes	Yes	
	2	Profits Prior to Incorporation	Completed	Yes	x	Yes	Yes	Yes	
	3	Investment Accounts	Completed	Yes	x	Yes	Yes	Yes	
	4	Single Entry System	Completed	Yes	x	Yes	Yes	Yes	
	5	Hire Purchase	Completed	Yes	x	Yes	Yes	Yes	
3	ADVANCED ACCOUNTS				Lecture viewing	Text book reading	Class work section	Homework section (in	Test written
	Sr. No.	Chapter name	Status						
	1	Partnership Accounts	Completed	Yes	x	Yes	x	Yes	
	2	ESOP	Completed	Yes	x	Yes	x	Yes	
	3	Liquidation of Companies	Completed	Yes	x	Yes	x	Yes	
	4	Banking Company Final Accounts	Completed	Yes	x	Yes	x	Yes	
	5	Non Banking Financial Companies	Completed	Yes	x	Yes	x	Yes	
	6	Consolidated Financial Statement	Completed	Yes	x	Yes	x	Yes	
4	FINANCIAL MANAGEMENT				Lecture viewing	Text book reading	Class work section	Homework section (in	Test written
	Sr. No.	Chapter name	Status						
	1	Estimation of Working Capital	Completed	Yes	x	Yes	x	Yes	
	2	Accounting Ratios	Completed	Yes	x	Yes	x	Yes	
	3	Leverages	Completed	Yes	x	Yes	x	Yes	
	4	Capital Structure	Completed	Yes	x	Yes	x	Yes	
	5	Cost of Capital	Completed	Yes	x	Yes	x	Yes	
	6	Capital Budgeting	Completed	Yes	x	Yes	x	Yes	
	7	Capital Budgeting & Risk Analysis	Completed	Yes	x	Yes	x	Yes	
	8	Dividend Decisions	Completed	Yes	x	Yes	x	Yes	

DETAILS OF PORTION COVERED IN ONLINE LECTURES
FROM 01-04-2020, WEDNESDAY TO 14-07-2020, TUESDAY
MULUND - GM 1 + GM 2

STATUS - SUBJECTWISE AND CHAPTERWISE.					Activity for students. (students should tally this with what they have done and finsih the pending activity)				
	9	Receivables Management	Completed	Yes	x	Yes	x	Yes	
5	ENTERPRISE INFORMATION SYSTEMS				Lecture viewing	Text book reading	Class work section	Homework section (in	Test written
	Sr. No.	Chapter name	Status						
	1	Chapter 5. Core Banking Systems	Completed	Yes	Yes	x	x	Yes	
6	ACCOUNTING STANDARDS				Lecture viewing	Text book reading	Class work section	Homework section (in	Test written
	Sr. No.	Chapter name	Status						
	1	Accounting Standard : 1	Completed	Yes	Yes	Yes	x	Yes	
	2	Accounting Standard : 2	Completed	Yes	Yes	Yes	x	Yes	
	3	Accounting Standard : 13	Completed	Yes	Yes	Yes	x	Yes	
	4	Accounting Standard : 5	Completed	Yes	Yes	Yes	x	Yes	
	5	Accounting Standard : 7	Completed	Yes	Yes	Yes	x	Yes	
	6	Accounting Standard : 9	Completed	Yes	Yes	Yes	x	Yes	
	7	Accounting Standard : 10	Completed	Yes	Yes	Yes	x	Yes	
	8	Accounting Standard : 12	Completed	Yes	Yes	Yes	x	Yes	
	9	Accounting Standard : 11	Completed	Yes	Yes	Yes	x	Yes	
	10	Accounting Standard : 16	Completed	Yes	Yes	Yes	x	Yes	
	11	Accounting Standard : 4	Completed	Yes	Yes	Yes	x	Yes	
	12	Accounting Standard : 26	Completed	Yes	Yes	Yes	x	Yes	
	13	Accounting Standard : 29	Completed	Yes	Yes	Yes	x	Yes	
	14	Accounting Standard : 17	Completed	Yes	Yes	Yes	x	Yes	
	15	Accounting Standard : 18	Completed	Yes	Yes	Yes	x	Yes	
	16	Accounting Standard : 19	Completed	Yes	Yes	Yes	x	Yes	
	17	Accounting Standard : 20	Completed	Yes	Yes	Yes	x	Yes	
	18	Accounting Standard : 22	Completed	Yes	Yes	Yes	x	Yes	
	19	Accounting Standard : 24	Completed	Yes	Yes	Yes	x	Yes	

J. K. SHAH CLASSES

MULUND

GM1(N20)+GM2 (N20)

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All lectures are for All students unless mentioned anything in remarks column

LECTURES TIMETABLE												Balance Available Time
Date	Day	Subject	Timings			Viewing Lec		Chapter	Remarks	Language	Notes	
15-07-2020	Wednesday	EIS	7:00 AM	To	9:15 AM	Lecture No	29	Chp 3 - Information System and Its component	The pending portion of EIS is allotted	English	Refer N20 Text book	
		EIS	9:15 AM	To	9:45 AM	Lecture No	5	Chp 1 - Business Process Automation		English	Refer N20 Text book	
		EIS	9:45 AM	To	10:45 AM	Lecture No	23 C	Chp 2 - Financial and Accounting Systems		English	Refer N20 Text book	
		EIS	11:15 AM	To	1:30 PM	Lecture No	18	Chp 4 - E-Commerce, M-Commerce & Emerging Technologies	EIS over	English	Refer N20 Text book	
16-07-2020	Thursday	FM	7:00 AM	To	7:45 AM	Lecture No	236	Cash Budgets - Introduction		English	Refer N20 Text book	(For your reference, we have given you the summary of the portion covered upto 14.7.2020. This will help you to evaluate what is pending from your side)
		FM	7:45 AM	To	8:45 AM	Lecture No	237	Cash Budgets - Q1		English	Refer N20 Text book	
		FM	8:45 AM	To	9:45 AM	Lecture No	238	Cash Budgets - Q2		English	Refer N20 Text book	
		FM	10:15 AM	To	11:15 AM	Lecture No	239	Cash Budgets - Q3		English	Refer N20 Text book	
		FM	11:15 AM	To	11:45 AM	Lecture No	240	Cash Budgets - Q4		English	Refer N20 Text book	
		FM	11:45 AM	To	12:15 PM	Lecture No	241	Cash Budgets - Q5		English	Refer N20 Text book	
		FM	12:15 PM	To	1:00 PM	Lecture No	242	Cash Budgets - TBD Q1 and Q2	Chp over	English	Refer N20 Text book	
BATCH OVER FOR GM1 BATCH. BATCH OVER 15 DAYS BEFORE THE PROMISED COMPLETION DATE WHICH WAS 31.7.2020. WE WISH YOU ALL THE BEST FOR YOUR EXAMS.												
17-07-2020	Friday	Accounts	7:00 AM	To	9:00 AM	Lecture No	186	Redemption of Debentures	FROM NOW ONWARDS ALL LECTURES WILL BE FOR GB2 BATCH ONLY	English	Refer N20 Text book	
		Accounts	9:30 AM	To	11:30 AM	Lecture No	187	Redemption of Debentures	chp over	English	Refer N20 Text book	
18-07-2020	Saturday	Accounts	7:00 AM	To	10:15 AM	Lecture No	184	Redemption of Preference Shares		English	Refer N20 Text book	
		Accounts	10:45 AM	To	12:00 PM	Lecture No	185	Redemption of Preference Shares	Chp over	English	Refer N20 Text book	

J. K. SHAH CLASSES

MULUND

GM1(N20)+GM2 (N20)

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Date	Day	LECTURES TIMETABLE										Balance Available Time		
		Subject	Timings			Viewing Lec		Chapter	Remarks	Language	Notes			
19-07-2020	Sunday	Accounts	7:00 AM	To	9:00 AM	Lecture No	82	Company Final Accounts		English	Refer N20 Text book			
		Accounts	9:00 AM	To	10:30 AM	Lecture No	83	Company Final Accounts		English	Refer N20 Text book			
		Accounts	11:00 AM	To	11:30 AM	Lecture No	83A	Company Final Accounts		English	Refer N20 Text book			
		Accounts	11:30 AM	To	1:45 PM	Lecture No	84	Company Final Accounts		English	Refer N20 Text book			
20-07-2020	Monday	Accounts	7:00 AM	To	9:15 AM	Lecture No	85	Company Final Accounts		English	Refer N20 Text book			
		Accounts	9:45 AM	To	12:00 PM	Lecture No	103	Branch Accounts		English	Refer N20 Text book			
21-07-2020	Tuesday	Accounts	7:00 AM	To	9:30 AM	Lecture No	104	Branch Accounts		English	Refer N20 Text book			
		Accounts	10:00 AM	To	11:45 AM	Lecture No	105	Branch Accounts		English	Refer N20 Text book			
		Accounts	11:45 AM	To	2:00 PM	Lecture No	106	Branch Accounts	Chp ongoing	English	Refer N20 Text book			