

# Peer-Peer Mentoring Program

Student Learning Center, Hansraj College

Month and Year: JUNE, 2022

Department: COMMERCE

Name of the Departmental Program Coordinator: PALAK KANOJIA

| S. No | Name of the Mentor | Semester | Number of sessions | Date and Time (of each session) | Topics covered (in each session)                    | No. of Mentees attended (per each session) |
|-------|--------------------|----------|--------------------|---------------------------------|---|--|
| 1     | Mansi Verma        | IV       | 5                  | 11.6.2022<br>11:00 AM           | Financial Statements (intro. & recalling concepts)  | 54   |
|       |                    |          |                    | 18.6.2022<br>2:00 PM            | Financial Statements (Balance Sheet)                | 1  |
|       |                    |          |                    | 19.6.2022<br>11:00 AM           | Financial Statements (Balance Sheet)                | 26   |
|       |                    |          |                    | 25.6.2022<br>11:00 AM           | Financial Statements (Statement of Profit and Loss) | 13   |
|       |                    |          |                    | 26.2.2022<br>6.50 PM            | Issue of Debentures                                 | 5  |
| 2     | Vivek Maurya       | IV       | 5                  | 11-6-22;<br>12.30-1.30pm        | Introduction of Corporate Accounting (meaning,      | 56   |

|  |  |  |  |                          |  |    |
|--|--|--|--|--------------------------|--|----|
|  |  |  |  |                          | definition, characteristics and types)                                       |    |
|  |  |  |  | 12-6-22;<br>12.30-1.30pm | Nature and types of shares   | 21 |
|  |  |  |  | 18-6-22;<br>12.30-1.30pm | Meaning and kinds of Share capital   | 38 |
|  |  |  |  | 19-6-22;<br>12.30-1.30pm | Allotment of shares  | 27 |
|  |  |  |  | 26-6-22;<br>4.00-6.00pm  | Underwriting and Brokerage, Distinctions and a Review test of whole sessions | 23 |

# Mentor 1: Ms. Mansi Verma

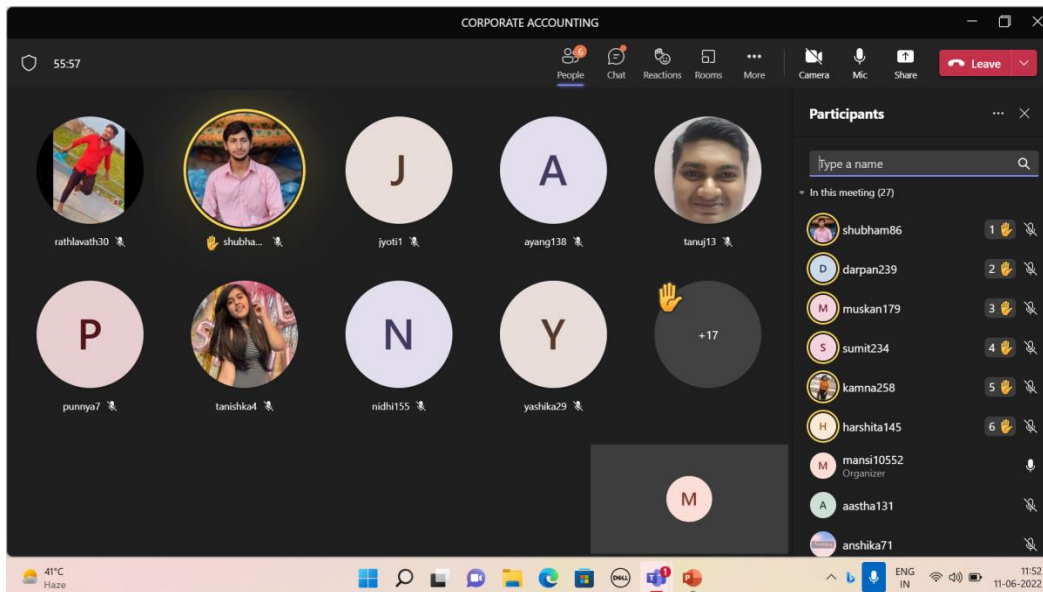
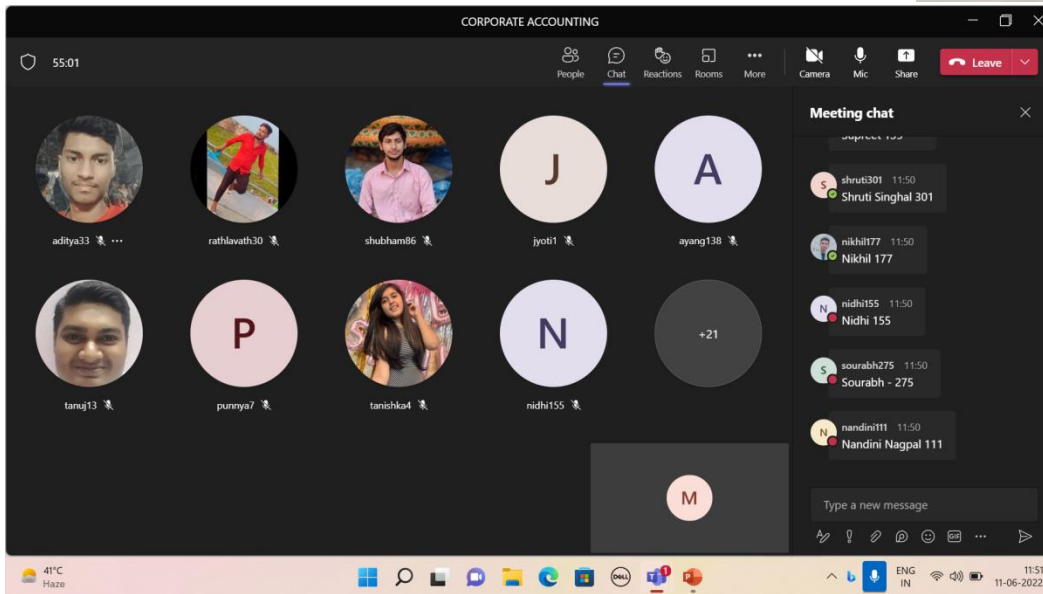
Course: B.Com (H)

Current Sem: IV

Email id: [mansimverma9111@gmail.com](mailto:mansimverma9111@gmail.com)



June 11, 2022: Topic: Financial Statements (intro, recalling concepts)



|                              |                                      |                        |          |
|------------------------------|--------------------------------------|------------------------|----------|
| Meeting Summary              |                                      |                        |          |
| Total Number of Participants | 54                                   |                        |          |
| Meeting Title                |                                      |                        |          |
| Meeting Start Time           | 6/11/2022, 10:56:00 AM               |                        |          |
| Meeting End Time             | 6/11/2022, 11:53:28 AM               |                        |          |
| Meeting Id                   | 9d2cfded-7b4b-4401-b456-aaec354997a5 |                        |          |
|                              |                                      |                        |          |
| Full Name                    | Join Time                            | Leave Time             | Duration |
| mansi10552                   | 6/11/2022, 10:56:00 AM               | 6/11/2022, 11:53:28 AM | 57m 27s  |
| kamlakshi2                   | 6/11/2022, 11:00:14 AM               | 6/11/2022, 11:53:09 AM | 52m 55s  |
| muskan179                    | 6/11/2022, 11:00:51 AM               | 6/11/2022, 11:53:18 AM | 52m 26s  |
| rathlavath30                 | 6/11/2022, 11:01:18 AM               | 6/11/2022, 11:53:20 AM | 52m 1s   |
| shubham86                    | 6/11/2022, 11:01:22 AM               | 6/11/2022, 11:53:18 AM | 51m 56s  |
| ashma156                     | 6/11/2022, 11:01:35 AM               | 6/11/2022, 11:53:13 AM | 51m 37s  |
| jyoti1                       | 6/11/2022, 11:02:42 AM               | 6/11/2022, 11:52:39 AM | 49m 57s  |
| ayang138                     | 6/11/2022, 11:03:23 AM               | 6/11/2022, 11:53:28 AM | 50m 4s   |
| tanuj13                      | 6/11/2022, 11:03:26 AM               | 6/11/2022, 11:53:28 AM | 50m 2s   |
| meenakshi219                 | 6/11/2022, 11:03:58 AM               | 6/11/2022, 11:22:09 AM | 18m 11s  |
| aman284                      | 6/11/2022, 11:03:59 AM               | 6/11/2022, 11:11:30 AM | 7m 30s   |
| punnya7                      | 6/11/2022, 11:04:08 AM               | 6/11/2022, 11:53:28 AM | 49m 20s  |
| aaditya85                    | 6/11/2022, 11:04:13 AM               | 6/11/2022, 11:09:16 AM | 5m 3s    |
| aaditya85                    | 6/11/2022, 11:29:13 AM               | 6/11/2022, 11:29:30 AM | 17s      |
| aastha131                    | 6/11/2022, 11:04:17 AM               | 6/11/2022, 11:53:14 AM | 48m 56s  |
| tanishka4                    | 6/11/2022, 11:04:44 AM               | 6/11/2022, 11:53:28 AM | 48m 44s  |
| nidhi155                     | 6/11/2022, 11:04:49 AM               | 6/11/2022, 11:53:23 AM | 48m 33s  |
| bhavya188                    | 6/11/2022, 11:05:08 AM               | 6/11/2022, 11:51:57 AM | 46m 48s  |
| yashika29                    | 6/11/2022, 11:05:12 AM               | 6/11/2022, 11:53:28 AM | 48m 15s  |
| tanisha203                   | 6/11/2022, 11:05:13 AM               | 6/11/2022, 11:53:20 AM | 48m 7s   |
| harshita145                  | 6/11/2022, 11:05:29 AM               | 6/11/2022, 11:53:11 AM | 47m 41s  |
| aditya33                     | 6/11/2022, 11:05:36 AM               | 6/11/2022, 11:51:16 AM | 45m 39s  |
| ANISHA                       | 6/11/2022, 11:05:56 AM               | 6/11/2022, 11:48:47 AM | 42m 51s  |
| himanshu213                  | 6/11/2022, 11:06:46 AM               | 6/11/2022, 11:06:55 AM | 9s       |
| bhavya329                    | 6/11/2022, 11:07:13 AM               | 6/11/2022, 11:52:27 AM | 45m 14s  |
| sumit234                     | 6/11/2022, 11:07:27 AM               | 6/11/2022, 11:53:11 AM | 45m 43s  |
| jiyansh225                   | 6/11/2022, 11:07:52 AM               | 6/11/2022, 11:22:39 AM | 14m 46s  |
| kamna258                     | 6/11/2022, 11:07:58 AM               | 6/11/2022, 11:53:14 AM | 45m 16s  |
| priyanshu308                 | 6/11/2022, 11:08:45 AM               | 6/11/2022, 11:15:25 AM | 6m 39s   |
| anshika71                    | 6/11/2022, 11:10:09 AM               | 6/11/2022, 11:52:23 AM | 42m 14s  |
| sanya122                     | 6/11/2022, 11:10:14 AM               | 6/11/2022, 11:29:02 AM | 18m 47s  |
| poonji74                     | 6/11/2022, 11:10:21 AM               | 6/11/2022, 11:34:00 AM | 23m 39s  |
| poonji74                     | 6/11/2022, 11:52:09 AM               | 6/11/2022, 11:53:21 AM | 1m 11s   |

|                     |                        |                        |         |
|---------------------|------------------------|------------------------|---------|
| aagam51             | 6/11/2022, 11:10:55 AM | 6/11/2022, 11:12:04 AM | 1m 9s   |
| aagam51             | 6/11/2022, 11:25:57 AM | 6/11/2022, 11:26:28 AM | 30s     |
| supreet135          | 6/11/2022, 11:11:08 AM | 6/11/2022, 11:53:25 AM | 42m 17s |
| sourabh275          | 6/11/2022, 11:12:45 AM | 6/11/2022, 11:53:28 AM | 40m 43s |
| aryan290            | 6/11/2022, 11:12:45 AM | 6/11/2022, 11:53:28 AM | 40m 43s |
| gurjot210           | 6/11/2022, 11:12:47 AM | 6/11/2022, 11:50:46 AM | 37m 58s |
| parul95             | 6/11/2022, 11:13:13 AM | 6/11/2022, 11:31:37 AM | 18m 24s |
| ishika324           | 6/11/2022, 11:13:32 AM | 6/11/2022, 11:53:22 AM | 39m 49s |
| nandini111          | 6/11/2022, 11:14:13 AM | 6/11/2022, 11:51:36 AM | 37m 22s |
| shruti301           | 6/11/2022, 11:17:53 AM | 6/11/2022, 11:50:52 AM | 32m 58s |
| gaurav237           | 6/11/2022, 11:19:57 AM | 6/11/2022, 11:51:34 AM | 31m 37s |
| shubham158          | 6/11/2022, 11:22:37 AM | 6/11/2022, 11:23:08 AM | 31s     |
| ridham175           | 6/11/2022, 11:23:41 AM | 6/11/2022, 11:30:16 AM | 6m 35s  |
| kshitij34           | 6/11/2022, 11:23:52 AM | 6/11/2022, 11:30:55 AM | 7m 2s   |
| ankit165            | 6/11/2022, 11:26:25 AM | 6/11/2022, 11:27:16 AM | 50s     |
| pankit161           | 6/11/2022, 11:27:55 AM | 6/11/2022, 11:35:04 AM | 7m 8s   |
| sneha298            | 6/11/2022, 11:32:37 AM | 6/11/2022, 11:53:22 AM | 20m 45s |
| mathily31           | 6/11/2022, 11:33:19 AM | 6/11/2022, 11:34:30 AM | 1m 10s  |
| aadya40             | 6/11/2022, 11:35:52 AM | 6/11/2022, 11:36:53 AM | 1m 1s   |
| kalaikkathiravan314 | 6/11/2022, 11:35:52 AM | 6/11/2022, 11:53:26 AM | 17m 33s |
| oshi129             | 6/11/2022, 11:37:23 AM | 6/11/2022, 11:41:30 AM | 4m 7s   |
| anish262            | 6/11/2022, 11:45:01 AM | 6/11/2022, 11:47:40 AM | 2m 39s  |
| darpan239           | 6/11/2022, 11:48:04 AM | 6/11/2022, 11:52:47 AM | 4m 42s  |
| arpit334            | 6/11/2022, 11:52:21 AM | 6/11/2022, 11:53:28 AM | 1m 7s   |

**June 18, 2022:** Topic: Financial Statements (Balance Sheet). Practical problem on Balance Sheet were solved.

The following balances are extracted from its ledger as on 31<sup>st</sup> March 2020

|                               | ₹         |                              | ₹         |
|-------------------------------|-----------|------------------------------|-----------|
| Land                          | 3,00,000  | Share Capital                | 10,00,000 |
| Building (Cost ₹. 15,00,000)  | 10,00,000 | Security Premium             | 1,25,000  |
| Machinery (Cost ₹. 20,00,000) | 14,40,000 | Debentures Redemption        |           |
| Furniture (Cost ₹. 1,75,000)  | 1,50,000  | Fund                         | 1,00,000  |
| Stock                         | 8,30,000  | Capital Reserve              | 3,00,000  |
| Debtors                       | 10,18,750 | General Reserves             | 8,50,000  |
| Cash in hand                  | 2,500     | Profit & Loss Account        |           |
| Current Account with Bank     | 2,23,000  | Opening balance              | 1,93,400  |
| Interim Dividend paid         | 50,000    | Add: Net Profit for the year | 5,50,000  |
| Advance income Tax            | 1,90,550  |                              | 7,43,400  |
| Pre-Payment                   | 15,000    | 12% Secured Debentures       | 5,00,000  |
|                               |           | Bank Loan Unsecured          | 5,00,000  |
|                               |           | Sundry Creditors             | 8,58,400  |
|                               |           | Provision for Tax            | 2,45,000  |
|                               | 52,21,800 |                              | 52,21,800 |

**Additional Information :**

- During the year company decided to :
  - Make the shares fully paid up out of general reserves.
  - Issues 2,500 equity shares of ₹ 100 each to the public for cash.
  - Issue of bonus shares in the ratio of one fully paid share for five shares held out of general reserve.
 The accounting entries for the above are yet to be made.
- As per the instructions given to Bank ₹. 1,000,000 is to be transferred from Current Account to account of Kunal Ltd. as a consideration for 10,000 equity shares of ₹ 10 each ( market value of the investments is ₹. 1,05,000).

Balance Sheet as at 31st December, 2020

| Particulars                     | Note No. | Amount (Rs.) | Particulars                        | Rs.        |
|---------------------------------|----------|--------------|------------------------------------|------------|
| <b>I Equity and Liabilities</b> |          |              | <b>1 Share Capital</b>             |            |
| 1 Shareholders' Funds           |          |              | Authorised Capital                 | 3000 bonus |
| a. Share Capital                | 1        | 2500000      | 25000 equity share of rs. 100 each | 2500000    |
| b. Reserves and Surplus         | 2        |              | Capital reserve                    | 300000     |
| 2 Non-Current Liabilities       |          |              | Spr                                | 125000     |
|                                 |          |              | DRR                                | 100000     |
|                                 |          |              | Debtenture R reserve               | 100000     |
|                                 |          |              | General Reserve                    | 850000     |
| <b>II Assets</b>                |          |              | <b>3 Current Liabilities</b>       |            |

Balance Sheet as at 31st December, 2020

| Particulars                     | Note No. | Amount (Rs.) | Particulars            | Rs. |
|---------------------------------|----------|--------------|------------------------|-----|
| <b>I Equity and Liabilities</b> |          |              | <b>1 Share Capital</b> |     |
| 1 Shareholders' Funds           |          |              | Authorised Capital     |     |
| a. Share Capital                | 1        |              |                        |     |
| 2 Non-Current Liabilities       |          |              |                        |     |
| 3 Current Liabilities           |          |              |                        |     |
| <b>II Assets</b>                |          |              |                        |     |

**June 19, 2022:** Topic: Financial Statements (Balance Sheet). Successfully covered two practical problems based on Balance Sheet. This led to easy explanation and better understanding.

Balance Sheet as at 31st December, 2020

| Particulars                     | Note No. | Amount (Rs.) | Particulars                             | Rs.     |
|---------------------------------|----------|--------------|---|---------|
| <b>I EQUITY AND LIABILITIES</b> |          |              | <b>1 share capital</b>                  |         |
| 1 Shareholders' Funds           |          |              | issued, subscribed and fully paid up    |         |
| a. share capital                | 1        | 1300000      | 10000 preference shares of rs. 100 each | 1000000 |
| b. reserves and surplus         | 2        | 2167000      | 30000 equity shares of rs. 10 each      | 300000  |
| 2 Non-Current Liabilities       |          |              |   | 1300000 |
| a. long-term borrowings         | 3        |              | 2 reserves and surplus                  |         |
|                                 |          |              | spr account                             | 475000  |
|                                 |          |              | general reserves                        | 2050000 |
|                                 |          |              | profit and loss (loss)                  | -300000 |
|                                 |          |              | less: preliminary expenses              | 58000   |
|                                 |          |              |   | 2167000 |
| 3 Current Liabilities           |          |              | 3 long-term borrowings                  |         |
|                                 |          |              | secured term loans                      |         |

| Meeting Summary              |                                      |                        |          |
|------------------------------|--------------------------------------|------------------------|----------|
| Total Number of Participants |                                      | 26                     |          |
| Meeting Title                | General                              |                        |          |
| Meeting Start Time           | 6/19/2022, 10:54:36 AM               |                        |          |
| Meeting End Time             | 6/19/2022, 12:20:04 PM               |                        |          |
| Meeting Id                   | 1b454587-624c-435d-88fd-4011e2d436c7 |                        |          |
|                              |                                      |                        |          |
| Full Name                    | Join Time                            | Leave Time             | Duration |
| mansi10552                   | 6/19/2022, 10:54:36 AM               | 6/19/2022, 12:20:04 PM | 1h 25m   |
| sania83                      | 6/19/2022, 10:58:45 AM               | 6/19/2022, 12:20:04 PM | 1h 21m   |
| aditya33                     | 6/19/2022, 11:00:55 AM               | 6/19/2022, 12:19:59 PM | 1h 19m   |
| muskan179                    | 6/19/2022, 11:01:13 AM               | 6/19/2022, 12:19:59 PM | 1h 18m   |
| rathlavath30                 | 6/19/2022, 11:04:51 AM               | 6/19/2022, 12:20:00 PM | 1h 15m   |
| anushka77                    | 6/19/2022, 11:04:56 AM               | 6/19/2022, 12:19:38 PM | 1h 14m   |
| aishani172                   | 6/19/2022, 11:07:03 AM               | 6/19/2022, 12:20:04 PM | 1h 13m   |



|                |                        |                        |         |
|----------------|------------------------|------------------------|---------|
| kamlakshi2     | 6/19/2022, 11:08:05 AM | 6/19/2022, 11:08:18 AM | 13s     |
| kamlakshi2     | 6/19/2022, 11:14:40 AM | 6/19/2022, 12:18:41 PM | 1h 4m   |
| rishyant244    | 6/19/2022, 11:08:48 AM | 6/19/2022, 12:19:56 PM | 1h 11m  |
| chaitanya159   | 6/19/2022, 11:10:22 AM | 6/19/2022, 12:19:59 PM | 1h 9m   |
| aaditya85      | 6/19/2022, 11:10:54 AM | 6/19/2022, 11:11:12 AM | 17s     |
| anshika71      | 6/19/2022, 11:11:37 AM | 6/19/2022, 12:20:04 PM | 1h 8m   |
| aabhas84       | 6/19/2022, 11:11:59 AM | 6/19/2022, 11:12:59 AM | 59s     |
| aabhas84       | 6/19/2022, 11:24:07 AM | 6/19/2022, 11:27:00 AM | 2m 52s  |
| vyushti73      | 6/19/2022, 11:12:11 AM | 6/19/2022, 12:20:04 PM | 1h 7m   |
| hausianmuan205 | 6/19/2022, 11:13:45 AM | 6/19/2022, 12:01:49 PM | 48m 4s  |
| tanisha203     | 6/19/2022, 11:17:54 AM | 6/19/2022, 12:20:04 PM | 1h 2m   |
| aastha131      | 6/19/2022, 11:18:38 AM | 6/19/2022, 11:18:50 AM | 12s     |
| ujjwal248      | 6/19/2022, 11:27:42 AM | 6/19/2022, 11:28:12 AM | 29s     |
| ujjwal248      | 6/19/2022, 11:57:32 AM | 6/19/2022, 12:20:04 PM | 22m 31s |
| vipin263       | 6/19/2022, 11:28:47 AM | 6/19/2022, 11:45:00 AM | 16m 13s |
| bhavya329      | 6/19/2022, 11:29:56 AM | 6/19/2022, 12:18:46 PM | 48m 50s |
| aagam51        | 6/19/2022, 11:36:45 AM | 6/19/2022, 12:20:02 PM | 43m 17s |
| ashma156       | 6/19/2022, 11:44:44 AM | 6/19/2022, 12:15:35 PM | 30m 50s |
| ishika324      | 6/19/2022, 11:45:25 AM | 6/19/2022, 11:45:35 AM | 9s      |
| tanuj13        | 6/19/2022, 11:46:09 AM | 6/19/2022, 12:04:50 PM | 18m 40s |
| sneha298       | 6/19/2022, 11:47:10 AM | 6/19/2022, 12:20:02 PM | 32m 51s |
| vanshika198    | 6/19/2022, 11:48:50 AM | 6/19/2022, 11:49:46 AM | 55s     |

## June 25, 2022: Topic – Financial Statements (Statement of Profit and Loss)

WhatsApp Image 2022-06-25 at 10:58:59 AM (1).jpeg

Financial Statements of Companies 9.79

|  |        |                            |        |
|--|--------|----------------------------|--------|
| Debtors <i>TR</i>                        | 7,000  | Debtore Redemption         |        |
| Investments (at cost) <i>Non-current</i> | 600    | Reserve <i>R/S</i>         | 4,000  |
| Cash in hand <i>C/C</i>                  | 200    | Gross Profit               | 10,400 |
| Advance Income Tax <i>Short term LA</i>  | 800    | Surplus Account <i>R/S</i> | 850    |
| Preliminary Expenses <i>SPR</i>          | 400    |                            |        |
| Cash at Scheduled Banks <i>C/C</i>       | 2,400  |                            |        |
| Interest                                 | 200    |                            |        |
| Debtore Interest                         | 400    |                            |        |
| Director's Fees                          | 200    |                            |        |
| Benif. Rates etc.                        | 280    |                            |        |
|  | 51,000 |                            | 51,000 |

Additional information:

- Depreciation is to be provided for the year as: (a) Land and building at 5% SLM basis (b) furniture and plant and machinery at 10% on W.D.V. basis.
- Debtors worth ₹ 60,00,000 are less than 6 months old. Out of the remaining debtors worth ₹ 5,00,000 are considered bad for which full provision is to be made.
- The authorised share capital consists of 10,00,000 equity shares of ₹ 100 each of which 4,00,000 shares are issued and ₹ 50 per share are called and paid up.
- Provide for: (i) Audit Fees ₹ 2,50,000; (ii) Provision for income tax ₹ 24,00,000.
- Peak* Insurance is prepaid to the extent of ₹ 80,000.
- The directors have recommended: (a) transfer to ₹ 10,00,000 to Debtore Redemption Reserve; (b) transfer of ₹ 4,00,000 to general reserve; (c) equity dividend at 8% on paid up capital.
- It has been decided to write off half of the preliminary expenses. (8) Previous year figures need not be given.

Solution

37°C Haze

ENG IN 11:17 25-06-2022



| Meeting Summary              |                                      |                        |          |
|------------------------------|--------------------------------------|------------------------|----------|
| Total Number of Participants |                                      | 13                     |          |
| Meeting Title                |                                      |                        |          |
| Meeting Start Time           | 6/25/2022, 10:56:17 AM               |                        |          |
| Meeting End Time             | 6/25/2022, 12:03:25 PM               |                        |          |
| Meeting Id                   | 16381174-f549-483a-bc4b-32f57c995061 |                        |          |
|                              |                                      |                        |          |
| Full Name                    | Join Time                            | Leave Time             | Duration |
| mansi10552                   | 6/25/2022, 10:56:17 AM               | 6/25/2022, 12:03:25 PM | 1h 7m    |
| muskan179                    | 6/25/2022, 11:01:13 AM               | 6/25/2022, 12:03:15 PM | 1h 2m    |
| aagam51                      | 6/25/2022, 11:02:29 AM               | 6/25/2022, 11:14:01 AM | 11m 32s  |
| rathlavath30                 | 6/25/2022, 11:02:30 AM               | 6/25/2022, 11:12:11 AM | 9m 41s   |
| rathlavath30                 | 6/25/2022, 11:21:07 AM               | 6/25/2022, 11:26:24 AM | 5m 17s   |
| sania83                      | 6/25/2022, 11:02:31 AM               | 6/25/2022, 11:39:26 AM | 36m 54s  |
| sneha298                     | 6/25/2022, 11:03:56 AM               | 6/25/2022, 11:38:24 AM | 34m 28s  |
| sneha298                     | 6/25/2022, 11:40:12 AM               | 6/25/2022, 12:03:18 PM | 23m 5s   |
| chinmay327                   | 6/25/2022, 11:05:48 AM               | 6/25/2022, 11:06:12 AM | 24s      |
| akshita82                    | 6/25/2022, 11:06:56 AM               | 6/25/2022, 11:07:14 AM | 17s      |
| nikita18                     | 6/25/2022, 11:11:17 AM               | 6/25/2022, 11:27:15 AM | 15m 58s  |
| vyushti73                    | 6/25/2022, 11:15:53 AM               | 6/25/2022, 12:03:20 PM | 47m 27s  |
| yashika29                    | 6/25/2022, 11:31:09 AM               | 6/25/2022, 11:31:56 AM | 47s      |
| gaurav237                    | 6/25/2022, 11:33:04 AM               | 6/25/2022, 12:00:51 PM | 27m 46s  |
| anshika71                    | 6/25/2022, 11:35:37 AM               | 6/25/2022, 12:03:22 PM | 27m 44s  |

## June 26, 2022: Topic – Issue of Debentures

AutoSave On Deb. - Saved Mansi Verma

File Home Insert Page Layout Formulas Data Review View Help

Comments Share

Undo Clipboard Font Alignment Number Styles Cells Editing Analysis MindManager

C18 to

| In the books of ... |   |    |                 |                 |
|---------------------|---|----|-----------------|-----------------|
| Journal             |   |    |                 |                 |
| S.No.               | Particulars   | LF | Debit (in Rs.)  | Credit (in Rs.) |
| 1                   | bank a/c dr.<br>to 9% deb app. And allotm. a/c                                |    | 940000          | 940000          |
| 2                   | 9% deb app. And allotm. a/c dr.<br>discount on issue a/c dr.<br>to 9% deb a/c |    | 940000<br>60000 | 1000000         |
| 18                  | surplus<br>to   |    |                 |                 |

Theory Illustration 11 Illustration 12 Illustration 13

37°C Haze ENG IN 19:48 26-06-2022

Participants: M, D, S, A

## Mentor 2: Mr. Vivek Maurya

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**Course:** B.Com (H)

**Current Sem:** IV

**Email id:** [mauryavivek466@gmail.com](mailto:mauryavivek466@gmail.com)



**June 11, 2022:** Topic: Introduction of Corporate Accounting (meaning, definition, characteristics and types)

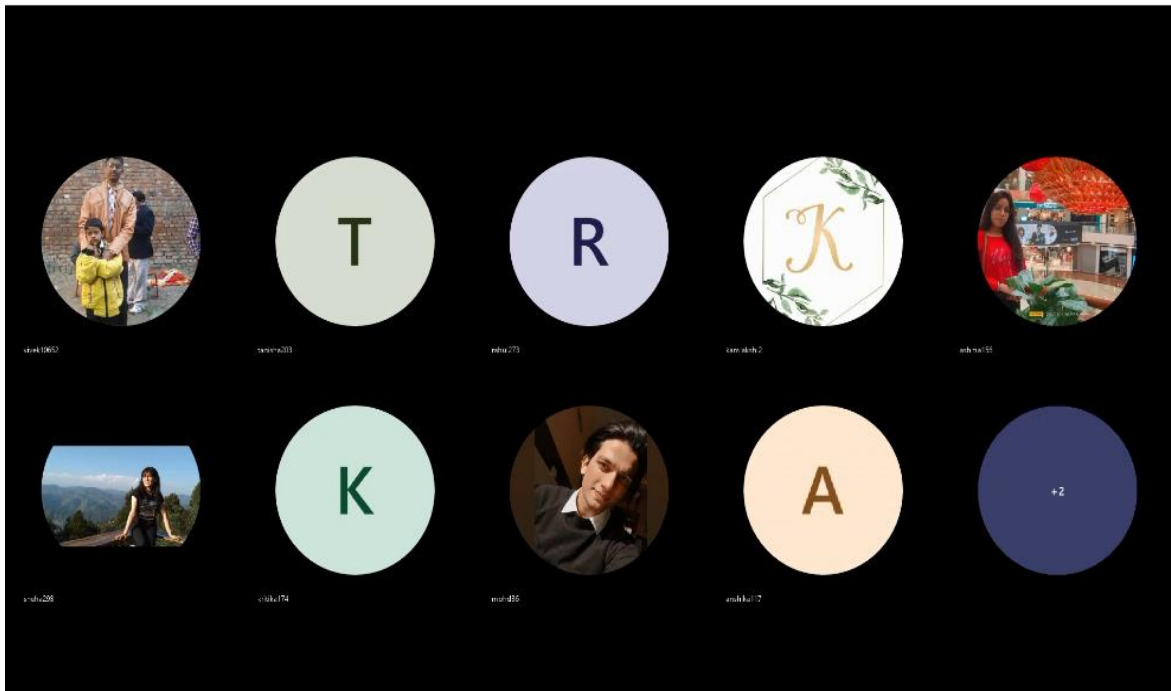
**June 12, 2022:** Topic: Nature and types of shares

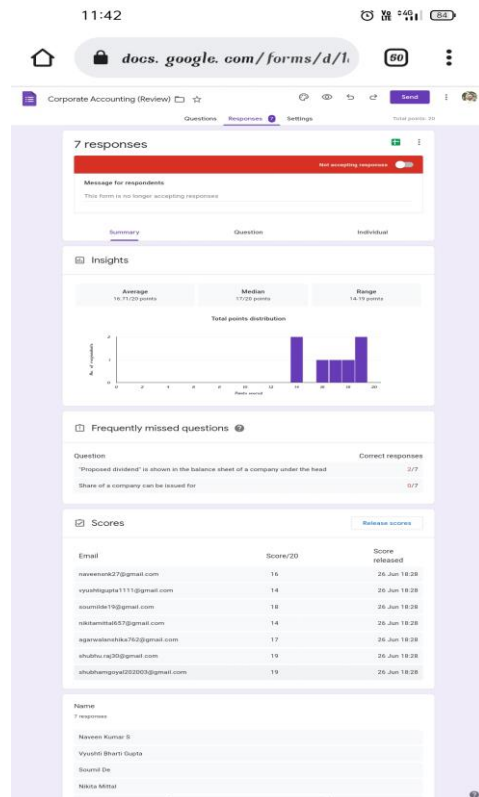
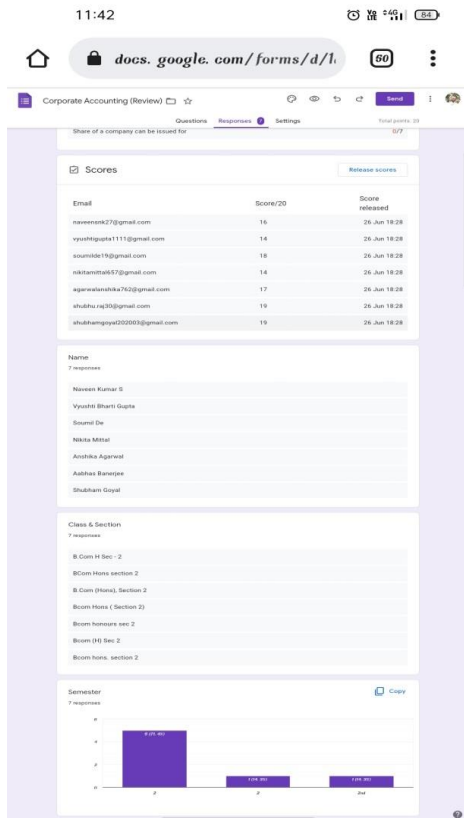
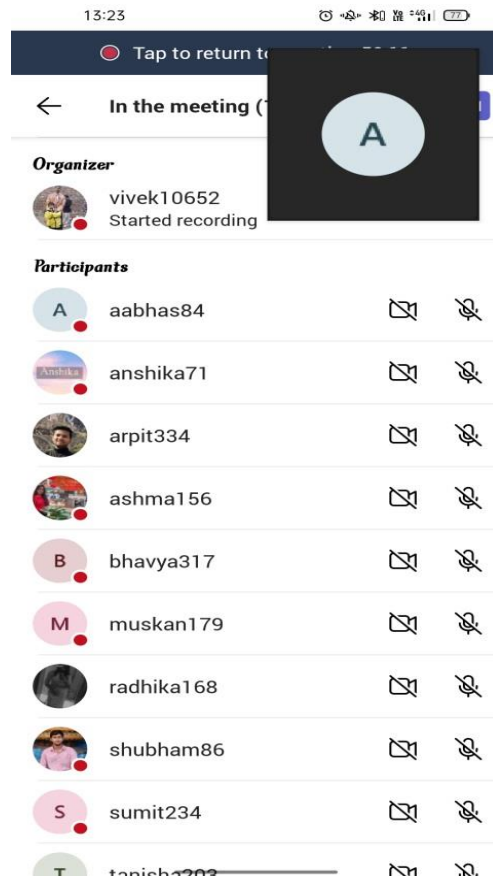
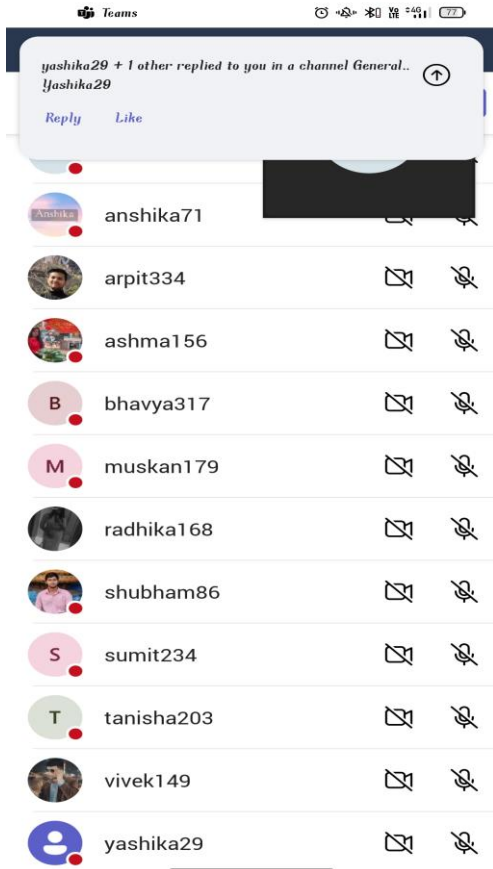
**June 18, 2022:** Topic: Meaning and kinds of Share capital

**June 19, 2022:** Topic: Allotment of shares

**June 26, 2022:** Topic: Underwriting and Brokerage, Distinctions and a Review test of whole sessions

### Photographs:





|                              |                                      |                        |          |
|------------------------------|--------------------------------------|------------------------|----------|
| Meeting Summary              |                                      |                        |          |
| Total Number of Participants | 39                                   |                        |          |
| Meeting Title                | General                              |                        |          |
| Meeting Start Time           | 6/18/2022, 12:29:45 PM               |                        |          |
| Meeting End Time             | 6/18/2022, 1:21:12 PM                |                        |          |
| Meeting Id                   | 5035d063-281f-483d-837a-33ec6636773a |                        |          |
|                              |                                      |                        |          |
| Full Name                    | Join Time                            | Leave Time             | Duration |
| vivek10652                   | 6/18/2022, 12:29:45 PM               | 6/18/2022, 1:21:12 PM  | 51m 27s  |
| ashma156                     | 6/18/2022, 12:30:03 PM               | 6/18/2022, 12:30:08 PM | 5s       |
| kamlakshi2                   | 6/18/2022, 12:32:31 PM               | 6/18/2022, 1:11:19 PM  | 38m 48s  |
| vrinda236                    | 6/18/2022, 12:33:37 PM               | 6/18/2022, 12:38:43 PM | 5m 6s    |
| tanisha183                   | 6/18/2022, 12:33:58 PM               | 6/18/2022, 12:40:29 PM | 6m 30s   |
| aagam51                      | 6/18/2022, 12:33:59 PM               | 6/18/2022, 12:39:48 PM | 5m 48s   |
| tanisha203                   | 6/18/2022, 12:34:12 PM               | 6/18/2022, 1:20:49 PM  | 46m 36s  |
| rahul273                     | 6/18/2022, 12:34:18 PM               | 6/18/2022, 12:49:56 PM | 15m 37s  |
| gopal92                      | 6/18/2022, 12:35:30 PM               | 6/18/2022, 12:40:27 PM | 4m 57s   |
| nikhil271                    | 6/18/2022, 12:35:46 PM               | 6/18/2022, 12:39:07 PM | 3m 20s   |
| krishna270                   | 6/18/2022, 12:36:08 PM               | 6/18/2022, 12:38:27 PM | 2m 19s   |
| sai56                        | 6/18/2022, 12:36:11 PM               | 6/18/2022, 12:37:54 PM | 1m 43s   |
| aryan290                     | 6/18/2022, 12:38:04 PM               | 6/18/2022, 12:45:11 PM | 7m 6s    |
| aditya267                    | 6/18/2022, 12:39:56 PM               | 6/18/2022, 12:40:45 PM | 49s      |
| matthew277                   | 6/18/2022, 12:40:16 PM               | 6/18/2022, 12:45:23 PM | 5m 7s    |
| sneha115                     | 6/18/2022, 12:41:37 PM               | 6/18/2022, 12:41:52 PM | 15s      |
| tharunya223                  | 6/18/2022, 12:42:54 PM               | 6/18/2022, 12:43:03 PM | 9s       |
| darpan239                    | 6/18/2022, 12:43:23 PM               | 6/18/2022, 12:48:35 PM | 5m 12s   |
| loveleet184                  | 6/18/2022, 12:44:00 PM               | 6/18/2022, 12:44:51 PM | 50s      |
| sneha298                     | 6/18/2022, 12:44:04 PM               | 6/18/2022, 12:54:47 PM | 10m 43s  |
| kritika174                   | 6/18/2022, 12:45:34 PM               | 6/18/2022, 12:47:01 PM | 1m 27s   |
| mohd36                       | 6/18/2022, 12:45:38 PM               | 6/18/2022, 12:46:26 PM | 47s      |
| anshika117                   | 6/18/2022, 12:45:42 PM               | 6/18/2022, 1:11:19 PM  | 25m 36s  |
| ankit165                     | 6/18/2022, 12:46:15 PM               | 6/18/2022, 12:47:47 PM | 1m 31s   |
| drishti191                   | 6/18/2022, 12:46:31 PM               | 6/18/2022, 12:57:10 PM | 10m 38s  |
| aparnav350                   | 6/18/2022, 12:46:49 PM               | 6/18/2022, 12:47:32 PM | 42s      |
| harshit269                   | 6/18/2022, 12:48:11 PM               | 6/18/2022, 12:48:39 PM | 28s      |
| chirag140                    | 6/18/2022, 12:48:21 PM               | 6/18/2022, 12:55:37 PM | 7m 15s   |
| manas189                     | 6/18/2022, 12:49:28 PM               | 6/18/2022, 1:12:35 PM  | 23m 7s   |
| tanuj13                      | 6/18/2022, 12:49:38 PM               | 6/18/2022, 1:21:12 PM  | 31m 34s  |
| ekansh283                    | 6/18/2022, 12:49:51 PM               | 6/18/2022, 12:50:42 PM | 50s      |
| pratyush96                   | 6/18/2022, 12:49:54 PM               | 6/18/2022, 12:50:15 PM | 20s      |
| saloni313                    | 6/18/2022, 12:55:35 PM               | 6/18/2022, 12:55:57 PM | 21s      |

|             |                       |                       |        |
|-------------|-----------------------|-----------------------|--------|
| utkarsh91   | 6/18/2022, 1:01:07 PM | 6/18/2022, 1:02:11 PM | 1m 3s  |
| anuj316     | 6/18/2022, 1:02:44 PM | 6/18/2022, 1:03:30 PM | 46s    |
| harsh348    | 6/18/2022, 1:09:24 PM | 6/18/2022, 1:12:55 PM | 3m 30s |
| jasleen322  | 6/18/2022, 1:15:20 PM | 6/18/2022, 1:16:15 PM | 55s    |
| ashlesha233 | 6/18/2022, 1:15:54 PM | 6/18/2022, 1:15:57 PM | 2s     |
| satyam176   | 6/18/2022, 1:16:49 PM | 6/18/2022, 1:21:12 PM | 4m 23s |

|                              |                                      |                        |          |
|------------------------------|--------------------------------------|------------------------|----------|
| Meeting Summary              |                                      |                        |          |
| Total Number of Participants |                                      | 57                     |          |
| Meeting Title                | General                              |                        |          |
| Meeting Start Time           | 6/11/2022, 12:25:32 PM               |                        |          |
| Meeting End Time             | 6/11/2022, 1:29:21 PM                |                        |          |
| Meeting Id                   | 4bd15762-9a9e-4d5e-a8a7-33d40c58127f |                        |          |
|                              |                                      |                        |          |
| Full Name                    | Join Time                            | Leave Time             | Duration |
| vivek10652                   | 6/11/2022, 12:25:32 PM               | 6/11/2022, 1:29:21 PM  | 1h 3m    |
| kajal232                     | 6/11/2022, 12:26:31 PM               | 6/11/2022, 12:43:36 PM | 17m 5s   |
| vivek149                     | 6/11/2022, 12:28:41 PM               | 6/11/2022, 1:22:15 PM  | 53m 33s  |
| sania83                      | 6/11/2022, 12:30:36 PM               | 6/11/2022, 1:27:02 PM  | 56m 26s  |
| kamlakshi2                   | 6/11/2022, 12:31:13 PM               | 6/11/2022, 1:21:56 PM  | 50m 43s  |
| aagam51                      | 6/11/2022, 12:31:49 PM               | 6/11/2022, 1:28:24 PM  | 56m 34s  |
| sneha298                     | 6/11/2022, 12:31:52 PM               | 6/11/2022, 12:32:21 PM | 29s      |
| tharunya223                  | 6/11/2022, 12:32:06 PM               | 6/11/2022, 1:12:25 PM  | 40m 18s  |
| tanisha203                   | 6/11/2022, 12:32:17 PM               | 6/11/2022, 1:22:42 PM  | 50m 24s  |
| sourabh275                   | 6/11/2022, 12:32:29 PM               | 6/11/2022, 1:21:30 PM  | 49m      |
| vyushti73                    | 6/11/2022, 12:32:35 PM               | 6/11/2022, 1:28:23 PM  | 55m 48s  |
| jyoti1                       | 6/11/2022, 12:32:37 PM               | 6/11/2022, 1:22:39 PM  | 50m 1s   |
| shubham86                    | 6/11/2022, 12:32:38 PM               | 6/11/2022, 1:24:21 PM  | 51m 43s  |
| sampoorna99                  | 6/11/2022, 12:32:43 PM               | 6/11/2022, 12:34:37 PM | 1m 53s   |
| kashish330                   | 6/11/2022, 12:32:46 PM               | 6/11/2022, 1:21:10 PM  | 48m 24s  |
| muskan179                    | 6/11/2022, 12:32:48 PM               | 6/11/2022, 1:25:26 PM  | 52m 37s  |
| aadarsh264                   | 6/11/2022, 12:33:04 PM               | 6/11/2022, 12:33:31 PM | 26s      |
| harsh146                     | 6/11/2022, 12:33:13 PM               | 6/11/2022, 12:34:14 PM | 1m       |
| kavya185                     | 6/11/2022, 12:33:19 PM               | 6/11/2022, 1:25:48 PM  | 52m 29s  |
| harshita145                  | 6/11/2022, 12:33:20 PM               | 6/11/2022, 1:22:26 PM  | 49m 6s   |
| ananya98                     | 6/11/2022, 12:33:22 PM               | 6/11/2022, 12:34:26 PM | 1m 4s    |
| mathily31                    | 6/11/2022, 12:33:53 PM               | 6/11/2022, 12:34:32 PM | 38s      |
| gurjot210                    | 6/11/2022, 12:34:04 PM               | 6/11/2022, 1:20:59 PM  | 46m 55s  |
| sanjana144                   | 6/11/2022, 12:34:14 PM               | 6/11/2022, 12:35:05 PM | 50s      |

|                     |                        |                        |         |
|---------------------|------------------------|------------------------|---------|
| divyanshi52         | 6/11/2022, 12:34:47 PM | 6/11/2022, 12:43:25 PM | 8m 37s  |
| ashma156            | 6/11/2022, 12:34:50 PM | 6/11/2022, 1:29:15 PM  | 54m 25s |
| sumit234            | 6/11/2022, 12:35:05 PM | 6/11/2022, 1:23:31 PM  | 48m 25s |
| darpan239           | 6/11/2022, 12:35:37 PM | 6/11/2022, 12:37:09 PM | 1m 32s  |
| aadya40             | 6/11/2022, 12:35:51 PM | 6/11/2022, 12:36:28 PM | 37s     |
| abhishek195         | 6/11/2022, 12:36:04 PM | 6/11/2022, 12:36:46 PM | 42s     |
| drithi9             | 6/11/2022, 12:36:09 PM | 6/11/2022, 12:37:18 PM | 1m 8s   |
| aryan290            | 6/11/2022, 12:37:55 PM | 6/11/2022, 1:29:21 PM  | 51m 26s |
| supreet135          | 6/11/2022, 12:37:55 PM | 6/11/2022, 12:40:24 PM | 2m 28s  |
| tanishka4           | 6/11/2022, 12:38:02 PM | 6/11/2022, 1:20:56 PM  | 42m 54s |
| vidushi28           | 6/11/2022, 12:38:45 PM | 6/11/2022, 1:14:12 PM  | 35m 26s |
| aaditya85           | 6/11/2022, 12:40:38 PM | 6/11/2022, 12:41:07 PM | 29s     |
| ANISHA              | 6/11/2022, 12:42:06 PM | 6/11/2022, 1:12:14 PM  | 30m 7s  |
| ashima230           | 6/11/2022, 12:42:07 PM | 6/11/2022, 1:29:21 PM  | 47m 14s |
| nidhi155            | 6/11/2022, 12:42:27 PM | 6/11/2022, 1:29:21 PM  | 46m 53s |
| parul95             | 6/11/2022, 12:45:08 PM | 6/11/2022, 12:49:04 PM | 3m 55s  |
| anshika71           | 6/11/2022, 12:45:35 PM | 6/11/2022, 1:21:59 PM  | 36m 23s |
| jatin150            | 6/11/2022, 12:46:16 PM | 6/11/2022, 1:00:53 PM  | 14m 36s |
| kalaikkathiravan314 | 6/11/2022, 12:47:11 PM | 6/11/2022, 1:27:49 PM  | 40m 38s |
| hausianmuan205      | 6/11/2022, 12:47:12 PM | 6/11/2022, 1:21:53 PM  | 34m 40s |
| gaurav237           | 6/11/2022, 12:47:33 PM | 6/11/2022, 12:47:48 PM | 14s     |
| mansi10552          | 6/11/2022, 12:49:35 PM | 6/11/2022, 12:50:01 PM | 26s     |
| ashish151           | 6/11/2022, 12:52:18 PM | 6/11/2022, 12:57:18 PM | 5m      |
| aabhas84            | 6/11/2022, 12:53:33 PM | 6/11/2022, 1:16:02 PM  | 22m 29s |
| pankit161           | 6/11/2022, 12:56:58 PM | 6/11/2022, 1:28:13 PM  | 31m 14s |
| tanuj13             | 6/11/2022, 12:57:45 PM | 6/11/2022, 1:27:07 PM  | 29m 22s |
| oshi129             | 6/11/2022, 12:58:47 PM | 6/11/2022, 1:00:39 PM  | 1m 52s  |
| ashish167           | 6/11/2022, 1:02:22 PM  | 6/11/2022, 1:26:23 PM  | 24m 1s  |
| prateek37           | 6/11/2022, 1:07:29 PM  | 6/11/2022, 1:08:34 PM  | 1m 5s   |
| bhavya329           | 6/11/2022, 1:07:54 PM  | 6/11/2022, 1:22:17 PM  | 14m 22s |
| kamna258            | 6/11/2022, 1:10:39 PM  | 6/11/2022, 1:11:04 PM  | 25s     |
| ridham175           | 6/11/2022, 1:12:06 PM  | 6/11/2022, 1:12:47 PM  | 41s     |
| priyanshu308        | 6/11/2022, 1:14:31 PM  | 6/11/2022, 1:29:19 PM  | 14m 48s |

|                              |                                      |  |  |
|------------------------------|--------------------------------------|--|--|
| Meeting Summary              |                                      |  |  |
| Total Number of Participants | 22                                   |  |  |
| Meeting Title                | General                              |  |  |
| Meeting Start Time           | 6/12/2022, 12:33:03 PM               |  |  |
| Meeting End Time             | 6/12/2022, 1:34:59 PM                |  |  |
| Meeting Id                   | db3ef7c7-f5b5-4cf1-9dc1-f50f5ce0c583 |  |  |



| Full Name   | Join Time              | Leave Time             | Duration |
|-------------|------------------------|------------------------|----------|
| vivek10652  | 6/12/2022, 12:33:03 PM | 6/12/2022, 1:25:59 PM  | 1h 2m    |
| yashika29   | 6/12/2022, 12:35:09 PM | 6/12/2022, 12:35:32 PM | 22s      |
| shubham86   | 6/12/2022, 12:36:24 PM | 6/12/2022, 1:25:47 PM  | 49m 23s  |
| aagam51     | 6/12/2022, 12:36:36 PM | 6/12/2022, 1:07:22 PM  | 30m 45s  |
| tanisha203  | 6/12/2022, 12:36:56 PM | 6/12/2022, 1:25:38 PM  | 48m 41s  |
| bhavya329   | 6/12/2022, 12:37:40 PM | 6/12/2022, 12:37:45 PM | 4s       |
| neena215    | 6/12/2022, 12:40:30 PM | 6/12/2022, 12:53:36 PM | 13m 6s   |
| muskan179   | 6/12/2022, 12:41:18 PM | 6/12/2022, 1:25:38 PM  | 44m 19s  |
| aabhas84    | 6/12/2022, 12:42:23 PM | 6/12/2022, 1:07:35 PM  | 25m 12s  |
| kashish330  | 6/12/2022, 12:42:47 PM | 6/12/2022, 12:52:31 PM | 9m 43s   |
| vivek149    | 6/12/2022, 12:43:15 PM | 6/12/2022, 1:25:39 PM  | 42m 23s  |
| tharunya223 | 6/12/2022, 12:43:23 PM | 6/12/2022, 12:55:49 PM | 12m 26s  |
| kajal232    | 6/12/2022, 12:43:57 PM | 6/12/2022, 1:17:42 PM  | 33m 44s  |
| arpit334    | 6/12/2022, 12:45:01 PM | 6/12/2022, 12:57:33 PM | 12m 32s  |
| sumit234    | 6/12/2022, 12:45:21 PM | 6/12/2022, 1:25:24 PM  | 40m 3s   |
| anshika71   | 6/12/2022, 12:45:54 PM | 6/12/2022, 1:25:30 PM  | 39m 36s  |
| ujjwal248   | 6/12/2022, 12:48:09 PM | 6/12/2022, 12:50:10 PM | 2m 1s    |
| ashma156    | 6/12/2022, 12:49:24 PM | 6/12/2022, 1:24:15 PM  | 34m 50s  |
| nidhi155    | 6/12/2022, 12:57:15 PM | 6/12/2022, 1:01:36 PM  | 4m 20s   |
| chinmay327  | 6/12/2022, 12:59:09 PM | 6/12/2022, 12:59:39 PM | 29s      |
| vanshika126 | 6/12/2022, 1:13:05 PM  | 6/12/2022, 1:21:37 PM  | 8m 31s   |
| radhika168  | 6/12/2022, 1:16:55 PM  | 6/12/2022, 1:24:20 PM  | 7m 24s   |

| Meeting Summary              |                                      |                       |          |
|------------------------------|--------------------------------------|-----------------------|----------|
| Total Number of Participants | 24                                   |                       |          |
| Meeting Title                | General                              |                       |          |
| Meeting Start Time           | 6/26/2022, 4:00:04 PM                |                       |          |
| Meeting End Time             | 6/26/2022, 5:47:11 PM                |                       |          |
| Meeting Id                   | ba3f83c7-9f22-4a7e-8fb5-cac922007413 |                       |          |
|                              |                                      |                       |          |
| Full Name                    | Join Time                            | Leave Time            | Duration |
| vivek10652                   | 6/26/2022, 4:00:04 PM                | 6/26/2022, 5:47:11 PM | 1h 47m   |
| vyushti73                    | 6/26/2022, 4:10:11 PM                | 6/26/2022, 4:17:23 PM | 7m 11s   |
| nikita18                     | 6/26/2022, 4:10:13 PM                | 6/26/2022, 5:45:58 PM | 1h 35m   |
| shubham86                    | 6/26/2022, 4:10:26 PM                | 6/26/2022, 4:15:09 PM | 4m 42s   |
| aabhas84                     | 6/26/2022, 4:11:20 PM                | 6/26/2022, 4:26:33 PM | 15m 13s  |

|             |                       |                       |         |
|-------------|-----------------------|-----------------------|---------|
| himanshi76  | 6/26/2022, 4:11:33 PM | 6/26/2022, 4:12:16 PM | 42s     |
| ayang138    | 6/26/2022, 4:12:04 PM | 6/26/2022, 4:59:07 PM | 47m 3s  |
| nandini111  | 6/26/2022, 4:19:31 PM | 6/26/2022, 4:19:55 PM | 24s     |
| chinmay327  | 6/26/2022, 4:22:26 PM | 6/26/2022, 4:23:58 PM | 1m 32s  |
| ashima230   | 6/26/2022, 4:31:40 PM | 6/26/2022, 4:32:40 PM | 59s     |
| tharunya223 | 6/26/2022, 4:33:26 PM | 6/26/2022, 4:33:34 PM | 8s      |
| nikhil177   | 6/26/2022, 4:40:25 PM | 6/26/2022, 4:40:33 PM | 7s      |
| aman12      | 6/26/2022, 4:45:04 PM | 6/26/2022, 4:50:50 PM | 5m 46s  |
| akshita82   | 6/26/2022, 4:45:14 PM | 6/26/2022, 4:45:28 PM | 13s     |
| tanuj13     | 6/26/2022, 4:45:58 PM | 6/26/2022, 5:47:04 PM | 1h 1m   |
| soumil87    | 6/26/2022, 4:48:26 PM | 6/26/2022, 4:48:35 PM | 9s      |
| naveen333   | 6/26/2022, 5:04:54 PM | 6/26/2022, 5:11:03 PM | 6m 9s   |
| arjun312    | 6/26/2022, 5:05:14 PM | 6/26/2022, 5:12:12 PM | 6m 58s  |
| nishant261  | 6/26/2022, 5:06:11 PM | 6/26/2022, 5:08:58 PM | 2m 47s  |
| gaurav237   | 6/26/2022, 5:06:32 PM | 6/26/2022, 5:12:36 PM | 6m 4s   |
| anshika71   | 6/26/2022, 5:08:41 PM | 6/26/2022, 5:46:00 PM | 37m 18s |
| aman15      | 6/26/2022, 5:09:37 PM | 6/26/2022, 5:12:47 PM | 3m 10s  |
| anushka77   | 6/26/2022, 5:22:57 PM | 6/26/2022, 5:47:06 PM | 24m 9s  |
| ayush265    | 6/26/2022, 5:31:40 PM | 6/26/2022, 5:31:47 PM | 6s      |