

## Lesson Plan

Name of the Assistant/ Associate Professor... SARITA KUMARI

Class and Section: B.Com. I st (Ind. Semester)

Subject: Financial Accounting

Week	Date	Topics
1	1-Jan-18	<div style="border: 1px solid black; padding: 10px; transform: rotate(-45deg); display: inline-block;">                     Winter Vacation 2018                 </div>
	2-Jan-18	
	3-Jan-18	
	4-Jan-18	
	5-Jan-18	
	6-Jan-18	
	7-Jan-18	
2	8-Jan-18	Meaning of Hire purchase system, Definition, characteristics, Accounting records under hire-purchase system.
	9-Jan-18	Necessary Accounts, Payment by half-yearly instalments
	10-Jan-18	Calculation of Cash price, Calculation of interest when rate of interest is not given.
	11-Jan-18	After sales service, Resposession of goods due to non-payment of instalments
	12-Jan-18	Transfer of Assets to the third party, Sale of Assets by hire-purchaser, purchase through financial institutins.
	13-Jan-18	Assets Accural Method, Preparation of Small Value
	14-Jan-18	Sunday
	15-Jan-18	Stock and Debtor systems
3	16-Jan-18	Installation payment system.
	17-Jan-18	Difference between hire purchase & installment payment system. Entries regarding instalments payments system.
	18-Jan-18	Numerical problem.
	19-Jan-18	,, ,,
	20-Jan-18	,, ,,
	21-Jan-18	Sunday
	22-Jan-18	Vasant Panchami
4	23-Jan-18	Branch Account- meaning, types of branch, Home branch accounting procedure
	24-Jan-18	Sir Chhotu Ram Jayanti
	25-Jan-18	Debtor or Direct Method,
	26-Jan-18	Republic Day
	27-Jan-18	Goods in transit
	28-Jan-18	Sunday
	5	29-Jan-18
30-Jan-18		Purchase of Assets by branch, Final Accounts Method.
31-Jan-18		Memorandum Branch stock A/c, Stock and Debtors system.

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Week	Date	Topics
	1-Feb-18	Distinction between wholesale and Retail Profit at branch
	2-Feb-18	Incorporation entries in the books of head office
	3-Feb-18	In transit items
	4-Feb-18	Sunday
6	5-Feb-18	Preparation of final or when trial Balance of both branch and head office are given.
	6-Feb-18	When opening Balance of Current acc are given.
	7-Feb-18	Special transaction and their entries.
	8-Feb-18	Inter - Branch transaction.
	9-Feb-18	Special entries.
	10-Feb-18	Maharshi Dayanand Saraswati Jayanti
	11-Feb-18	Sunday
7	12-Feb-18	Foreign branch, Conversion of foreign branch Trial balance.
	13-Feb-18	Maha Shivratri
	14-Feb-18	Numerical problem.
	15-Feb-18	" "
	16-Feb-18	" "
	17-Feb-18	" "
	18-Feb-18	Sunday
8	19-Feb-18	Departmental A/c, Difference between Departmental and branch a/c.
	20-Feb-18	Departmental Trading & P.L. A/c.
	21-Feb-18	Allocation of expense.
	22-Feb-18	Inter-departmental transaction.
	23-Feb-18	Finding out missing closing stock.
	24-Feb-18	Calculation of departmental purchase
	25-Feb-18	Sunday
9	26-Feb-18	Numerical problem.
	27-Feb-18	" "
	28-Feb-18	" "

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Week	Date	Topics
	1-Mar-18	Guru Ravidas Birthday
	2-Mar-18	Holi
	3-Mar-18	Dissolution of partnership firm.
	4-Mar-18	Sunday
10	5-Mar-18	Dissolution of partnership, Distinction between partnership and firm.
	6-Mar-18	Settlement of Accounts on Dissolution.
	7-Mar-18	Accounting treatment on Dissolution of firm.
	8-Mar-18	Difference between Realisation & Realisation MC
	9-Mar-18	Balance sheet on date of dissolution not given.
	10-Mar-18	Rule of Garner Vs. Murray rule.
	11-Mar-18	Sunday
11	12-Mar-18	When the capital are fixed.
	13-Mar-18	When all partner become insolvent except one
	14-Mar-18	When all partner become insolvent
	15-Mar-18	Gradual realisation of Assets and piecemeal distribution.
	16-Mar-18	Numerical problem.
	17-Mar-18	" "
	18-Mar-18	Sunday
12	19-Mar-18	Amalgamation of partnership firm.
	20-Mar-18	Accounting in the books of old firm.
	21-Mar-18	Accounting in the of new firm.
	22-Mar-18	Accounting record in the books of partnership firm.
	23-Mar-18	Calculation of purchase consideration.
	24-Mar-18	Numerical problem.
	25-Mar-18	Sunday/ Ram Navami
13	26-Mar-18	Meaning of Joint Venture, Features objectives Difference between Joint Venture and Consignment
	27-Mar-18	Accounting treatment. Joint Bank method.
	28-Mar-18	Underwriting of the share of a Company.
	29-Mar-18	Mahavir Jayanti
	30-Mar-18	When separate set of books is not maintained.
	31-Mar-18	Recording the Discounting charge of B/R.

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Week	Date	Topics
14		Sunday
	1-Apr-18	
	2-Apr-18	Under-writing of a share of a company.
	3-Apr-18	When one Co-venture keeps complete record of all transaction.
	4-Apr-18	Memorandum Method.
	5-Apr-18	Numerical problem.
	6-Apr-18	" "
	7-Apr-18	Royalty Accounts meaning, Definition, types.
	Sunday	
8-Apr-18		
15	9-Apr-18	Some important terms in connection with Royalty
	10-Apr-18	Journal entries in the books of lessee.
	11-Apr-18	Royalty in connection with mines.
	12-Apr-18	Preparation of minimum rent A/c when there is no minimum rent A/c.
	13-Apr-18	When there is minimum rent A/c.
	14-Apr-18	Dr Ambedkar Jayanti / Vaisakhi
	15-Apr-18	Sunday
16	16-Apr-18	stoppage of work due to strike.
	17-Apr-18	When short working already given.
	18-Apr-18	Parashurama Jayanti
	19-Apr-18	Proportionately reduction in short-working.
	20-Apr-18	Lockout, subsidy,
	21-Apr-18	Entries in the books of lessor.
	22-Apr-18	Sunday
17	23-Apr-18	Sub-lease.
	24-Apr-18	Accounting records in connection with oil wells Royalty.
	25-Apr-18	Royalty in connection with brick-making, copyright
	26-Apr-18	Numerical problem.
	27-Apr-18	
	28-Apr-18	