

Saraswati Mahila Mahavidyalaya, Palwal

Lesson Plan :

Name of the Assistant/Associate Professor: Ms. Deepmala

Class and Section: B.Com (CA) Iyr II Sem

Name of subject: Financial Accounting II

Subject Lesson Plan : 18 weeks (from January 2018 to April 2018)

(Note: Prepare as per list of holidays declared by Haryana govt.)

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|---|
| WEEK 1 |
| ASSIGNMENT: |
| WEEK 1, DAY 1, DATE :01/01/2018(MONDAY) |
| <ul style="list-style-type: none">* Meaning of Hire purchase System* Characteristics & legal provision* Difference b/w Hire-purchase system & credit system |
| WEEK 1, DAY 2, DATE :02/01/2018(TUESDAY) |
| <ul style="list-style-type: none">* Explain some Basic Terms of Hire Purchase* Accounting Records under Hire Purchase System |
| WEEK 1, DAY 3, DATE :03/01/2018(WEDNESDAY) |
| <ul style="list-style-type: none">* Total asset value Method* Asset Annual Method |
| WEEK 1, DAY 4, DATE :04/01/2018(THURSDAY) |
| <ul style="list-style-type: none">* when Interest is included in Instalment (Practical Questions) |
| WEEK 1, DAY 5, DATE :05/01/2018(FRIDAY) |
| Holiday on account of Guru Govind Singh's Birthday |
| WEEK 1, DAY 6, DATE :06/01/2018(SATURDAY) |

* When Interest is not included in
Installment (practical questions)

WEEK 2

ASSIGNMENT:

WEEK 2, DAY 1, DATE : 08/01/2018 (MONDAY)

* Payment by half yearly installment
(Practical ques)

WEEK 2, DAY 2, DATE : 09/01/2018 (TUESDAY)

* Calculation of Cash price by annuity
Rate

WEEK 2, DAY 3, DATE : 10/01/2018 (WEDNESDAY)

* Calculation of Cash price on the
Basis of Rate of Interest

WEEK 2, DAY 4, DATE : 11/01/2018 (THURSDAY)

* Product Method of Hire purchase
System

WEEK 2, DAY 5, DATE : 12/01/2018 (FRIDAY)

* After sales services
or
Free Repair or Maintenance by vendor

WEEK 2, DAY 6, DATE : 13/01/2018 (SATURDAY)

* Practical questions of After Sales services.

WEEK 3

ASSIGNMENT:

WEEK 3, DAY 1, DATE : 15/01/2018 (MONDAY)

Test - I

(Hire purchase) completed till yet

WEEK 3, DAY 2, DATE : 16/01/2018 (TUESDAY)

* Repossession of Goods due to non payment of Instalment (Practical 4 entries)

WEEK 3, DAY 3, DATE : 17/01/2018 (WEDNESDAY)

* when the vendor take back the possession of only one part of total Goods

WEEK 3, DAY 4, DATE : 18/01/2018 (THURSDAY)

Transfer of Asset of third party (Entries)

WEEK 3, DAY 5, DATE : 19/01/2018 (FRIDAY)

* Practical questions of transfer of asset of third party

WEEK 3, DAY 6, DATE : 20/01/2018 (SATURDAY)

* Will taking Practical questions Problem from the students.

WEEK 4

ASSIGNMENT:

WEEK 4, DAY 1, DATE : 22/01/2018 (MONDAY)

Holiday on account of Basant Panchmi.

WEEK 4, DAY 2, DATE :23/01/2018(TUESDAY)

* Sales of assets by Hire Purchase.

WEEK 4, DAY 3, DATE :24/01/2018(WEDNESDAY)

Holiday on account of Sir Chotu Ram Jayanti.

WEEK 4, DAY 4, DATE :25/01/2018(THURSDAY)

* Purchase through Financial Institutions

WEEK 4, DAY 5, DATE :26/01/2018(FRIDAY)

Holiday on account of Republic Day.

WEEK 4, DAY 6, DATE :27/01/2018(SATURDAY)

Entries according second method

WEEK 5

ASSIGNMENT:

WEEK 5, DAY 1, DATE :29/01/2018(MONDAY)

Goods of small value
(Practical Questions)

WEEK 5, DAY 2, DATE :30/01/2018(TUESDAY)

Instalment Payment system
(Entries & Practical Questions)

WEEK 5, DAY 3, DATE :31/01/2018(WEDNESDAY)

Holiday on account of Guru Ravi Dass Jayanti

WEEK 5, DAY 4, DATE :01/02/2018(THURSDAY)

Test of Hire Purchase (Remaining portion)

WEEK 5, DAY 5, DATE :02/02/2018(FRIDAY)

Unit II start * Branch account
* types of Branches

WEEK 5, DAY 6, DATE :03/02/2018(SATURDAY)

* Debtors & Direct method
(entries & Practical questions)

WEEK 6

ASSIGNMENT: I (Hire/purchase - Some practical questions)

WEEK 6, DAY 1, DATE :05/02/2018(MONDAY)

* Dependent branch that sell only for cash
* Goods in transit

WEEK 6, DAY 2, DATE :06/02/2018(TUESDAY)

* Branches to whom goods are sent from
the head office on Invoice Price or
the Sale Price

WEEK 6, DAY 3, DATE :07/02/2018(WEDNESDAY)

* Computation of net price or cost
* Imprest system

WEEK 6, DAY 4, DATE :08/02/2018(THURSDAY)

* Representation (Branch account)

WEEK 6, DAY 5, DATE :09/02/2018(FRIDAY)

- * Recording of liabilities
- * Purchase of assets by branch
- * Purchase of asset by Head office

WEEK 6, DAY 6, DATE : 10/02/2018 (SATURDAY)

Holiday on account of Maharshi Dayanand Saraswati Jayanti.

WEEK 7

ASSIGNMENT:

WEEK 7, DAY 1, DATE : 12/02/2018 (MONDAY)

- * final account method

WEEK 7, DAY 2, DATE : 13/02/2018 (TUESDAY)

Holiday on account of Maha Shivaratri.

WEEK 7, DAY 3, DATE : 14/02/2018 (WEDNESDAY)

- * Memorandum Branch stock account
- * stock & Debtor system

WEEK 7, DAY 4, DATE : 15/02/2018 (THURSDAY)

- * stock & Debtor system (continue)
- Practical questions

WEEK 7, DAY 5, DATE : 16/02/2018 (FRIDAY)

- * Incorporation entries in the Books of Head office

WEEK 7, DAY 6, DATE : 17/02/2018 (SATURDAY)

Inter Branch Transaction
(entries & practical questions)

WEEK 8

ASSIGNMENT:

WEEK 8, DAY 1, DATE : 19/02/2018 (MONDAY)

- * Conversion of foreign Branch
trial Trial Balance.

WEEK 8, DAY 2, DATE : 20/02/2018 (TUESDAY)

- * Departmental Account
- * Departmental Trading & P/L a/c

WEEK 8, DAY 3, DATE : 21/02/2018 (WEDNESDAY)

- * Expenses which are not to be apportioned
- * Inter departmental Transaction

WEEK 8, DAY 4, DATE : 22/02/2018 (THURSDAY)

- * finding out missing closing stock

WEEK 8, DAY 5, DATE : 23/02/2018 (FRIDAY)

- * Calculations of Departmental
Purchases

WEEK 8, DAY 6, DATE : 24/02/2018 (SATURDAY)

- * will take Problems of Departmental
account

WEEK 9

ASSIGNMENT:

WEEK 9, DAY 1, DATE : 26/02/2018 (MONDAY)

Unit III

A. Dissolution of Partnership firm

WEEK 9, DAY 2, DATE : 27/02/2018 (TUESDAY)

B. Accounting Procedure of Dissolutions

WEEK 9, DAY 3, DATE : 28/02/2018 (WEDNESDAY)

VACATION -II

WEEK 9, DAY 4, DATE : 01/03/2018 (THURSDAY)

VACATION -II

WEEK 9, DAY 5, DATE : 02/03/2018 (FRIDAY)

VACATION -II

WEEK 9, DAY 6, DATE : 03/03/2018 (SATURDAY)

VACATION -II

WEEK 10

ASSIGNMENT:

WEEK 10, DAY 1, DATE : 05/03/2018 (MONDAY)

Test of Branch Account. &
Departmental account
Hire purchase System

WEEK 10, DAY 2, DATE :06/03/2018(TUESDAY)

* Accounting Procedure of dissolution

WEEK 10, DAY 3, DATE :07/03/2018(WEDNESDAY)

* Realisation Account

WEEK 10, DAY 4, DATE :08/03/2018(THURSDAY)

* Practical Questions.

WEEK 10, DAY 5, DATE :09/03/2018(FRIDAY)

* Partner's loan account

WEEK 10, DAY 6, DATE :10/03/2018(SATURDAY)

* Problem of student (Numerical Question)

WEEK 11

ASSIGNMENT:

WEEK 11, DAY 1, DATE :12/03/2018(MONDAY)

Balance sheet on the Date of
Dissolution is not given.

WEEK 11, DAY 2, DATE :13/03/2018(TUESDAY)

Rule of Garner Vs Murray

WEEK 11, DAY 3, DATE :14/03/2018(WEDNESDAY)

Practical Question
Rule of Garner Vs Murray.

WEEK 11, DAY 4, DATE :15/03/2018(THURSDAY)

When only one Partner Remain
Solvent

WEEK 11, DAY 5, DATE :16/03/2018(FRIDAY)

Assignment - Dissolution of Partnership firm

WEEK 11, DAY 6, DATE :17/03/2018(SATURDAY)

When all partners become Insolvent

WEEK 12

ASSIGNMENT:

WEEK 12, DAY 1, DATE :19/03/2018(MONDAY)

Numerical Questions

WEEK 12, DAY 2, DATE :20/03/2018(TUESDAY)

Numerical Question : Dissolution of
Partnership firm.

WEEK 12, DAY 3, DATE : 21/03/2018 (WEDNESDAY)

Amalgamation and sale of Partnership firm to a company
(Accounting Record in the Books of old firm)

WEEK 12, DAY 4, DATE : 22/03/2018 (THURSDAY)

Accounting Record in the Books of New firm

WEEK 12, DAY 5, DATE : 23/03/2018 (FRIDAY)

Holiday on account of Shahidi diwas.

WEEK 12, DAY 6, DATE : 24/03/2018 (SATURDAY)

sale of Partnership firm to a company.
* Purchasing Company's account

WEEK 13

ASSIGNMENT:

WEEK 13, DAY 1, DATE : 26/03/2018 (MONDAY)

* Calculation of Purchase Consideration
(Practical Question)

WEEK 13, DAY 2, DATE : 27/03/2018 (TUESDAY)

* Practical Questions of Amalgamation & sale of Partnership firm to a company

WEEK 13, DAY 3, DATE : 28/03/2018 (WEDNESDAY)

* Joint venture

* Difference between (Joint venture and Consignment)

WEEK 13, DAY 4, DATE : 29/03/2018 (THURSDAY)

Holiday on account of Mahavir jayanti.

WEEK 13, DAY 5, DATE : 30/03/2018 (FRIDAY)

* Accounting treatment

* Joint Bank method

WEEK 13, DAY 6, DATE : 31/03/2018 (SATURDAY)

* Normal loss

* abnormal loss

WEEK 14

ASSIGNMENT:

WEEK 14, DAY 1, DATE : 02/04/2018 (MONDAY)

* Underwriting of shares of a company

WEEK 14, DAY 2, DATE : 03/04/2018 (TUESDAY)

* when separate books is not maintained
II method ! when all Co-ventures keep complete record of all transactions in their own book individually

WEEK 14, DAY 3, DATE : 04/04/2018 (WEDNESDAY)

* Recording the discounting charges of B/R

* Underwriting of shares of company

WEEK 14, DAY 4, DATE :05/04/2018 (THURSDAY)

* III method : When each co-venturer keeps record of his own transactions in his own books or memorandum Method

WEEK 14, DAY 5, DATE :06/04/2018 (FRIDAY)

* Practical Questions of Underwriting of shares

WEEK 14, DAY 6, DATE :07/04/2018 (SATURDAY)

* Royalty Accounts.

types of Royalty

Difference between Rent & Royalty

WEEK 15

ASSIGNMENT:

WEEK 15, DAY 1, DATE :09/04/2018 (MONDAY)

Test : Joint venture.

WEEK 15, DAY 2, DATE :10/04/2018 (TUESDAY)

* Analytical table

* Journal entries in the books of lessee

WEEK 15, DAY 3, DATE : 11/04/2018 (WEDNESDAY)

* Half yearly Payment of Royalty

WEEK 15, DAY 4, DATE : 12/04/2018 (THURSDAY)

* Recoupment of each year's short working in next year

WEEK 15, DAY 5, DATE : 13/04/2018 (FRIDAY)

* Stoppage or reduction of work due to strike

WEEK 15, DAY 6, DATE : 14/04/2018 (SATURDAY)

Holiday on account of Vaisakhi & Dr B.R. Ambedkar's Jayanti.

WEEK 16

ASSIGNMENT:

WEEK 16, DAY 1, DATE : 16/04/2018 (MONDAY)

* When short working are already given

WEEK 16, DAY 2, DATE : 17/04/2018 (TUESDAY)

* Proportionate reduction in the short working in the year of strike

WEEK 16, DAY 3, DATE : 18/04/2018 (WEDNESDAY)

Holiday on account of Maharshi Pasuram Jayanti

WEEK 16, DAY 4, DATE : 19/04/2018 (THURSDAY)

* Entries in the Books of landlord or lessee

WEEK 16, DAY 5, DATE : 20/04/2018 (FRIDAY)

* Sub-lessee

* Accounting Records in Connection with oil well Royalties

WEEK 16, DAY 6, DATE : 21/04/2018 (SATURDAY)

* Royalties in Connection with Patents

* Copyrights Royalties

WEEK 17

ASSIGNMENT:

WEEK 17, DAY 1, DATE : 23/04/2018 (MONDAY)

will take problems of Royalty Account

WEEK 17, DAY 2, DATE : 24/04/2018 (TUESDAY)

Revision

WEEK 17, DAY 3, DATE : 25/04/2018 (WEDNESDAY)

Revision

WEEK 17, DAY 4, DATE : 26/04/2018 (THURSDAY)

Test of Royalty account

WEEK 17, DAY 5, DATE : 27/04/2018 (FRIDAY)

Revision of I & II

WEEK 17, DAY 6, DATE : 28/04/2018 (SATURDAY)

will give overview of the question pattern in Examination.

WEEK 18

ASSIGNMENT:

WEEK 18, DAY 1, DATE : 30/04/2018 (MONDAY)

- * Revision of Important topic
- * will solve the last year question papers.

Def 8/12/2017