

Saraswati Mahila Mahavidyalaya, Palwal

Lesson Plan :

Name of the Assistant/Associate Professor: Babity Bansal

Class and Section: B.Com. Ist

Name of subject: Financial Accounting

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

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

WEEK 1 :
ASSIGNMENT:
WEEK 1, DAY 1, DATE : 01/01/2018 (MONDAY)
UNIT - I Hire purchase system and Instalment payment system :- Meaning, nature, legal provisions and diff b/w hire purchase/instalment payment
WEEK 1, DAY 2, DATE : 02/01/2018 (TUESDAY)
<ul style="list-style-type: none">• Explanation of Basic terms• Accounting record under Hire purchase system• Total Asset Value method
WEEK 1, DAY 3, DATE : 03/01/2018 (WEDNESDAY)
<ul style="list-style-type: none">• Calculation of cash price
WEEK 1, DAY 4, DATE : 04/01/2018 (THURSDAY)
<ul style="list-style-type: none">• Theory and Numerical of After sales services
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)
Repossession of Goods due to Non payment of Instalments (Entries and Numerical Questions)

WEEK 2

ASSIGNMENT:

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

- when Vendor takes back the possession of only a part of the Total goods (Numericals)

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

- Numerical related to Vendor takes back the possession of only a part of Total goods

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

- Numericals related. to Vendor takes back the possession of only a part of Total goods

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

- Numerical of Transfer of Asset to Third party.

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

- Sale of Asset by Hire purchaser (Numericals)

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

- Numerical related to purchase through financial institution

WEEK 3

ASSIGNMENT:

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

Theory and practical (Numerical) of
'Asset Accrual method'

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

- Theory of Goods of Small value
- Preparation of Hire Purchase Trading A/c

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

- Calculation of Missing figure by preparing a 'Hire purchase Memorandum A/c'

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

- Theory and Numerical related to Stock and Debtor system

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

Theory and Numerical related to Instalment Payment system.

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

- Numericals related to Instalment Purchase system

WEEK 4

ASSIGNMENT:

WEEK 3, DAY 1, DATE :22/01/2018(MONDAY)

Holiday on account of Basant Panchmi.

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

- will taking Problems related to Numerical Questions from students.

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)

taking problems related to Numerical Questions from students

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

Holiday on account of Republic Day.

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

Test of Hire purchase system (Numerical and Theory).

WEEK 5

ASSIGNMENT:

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

UNIT-II :- Branch Account :- meaning, Types of Branch.

- Direct method (Theory + Entries)

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

• Theory and Numerical of Goods in Transit'

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)

• Computation of Excess price or load

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

• Theory and Numerical of 'Imprest System'

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

- Final Account method'

WEEK 6

ASSIGNMENT:

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

Theory and Numerical of 'Memorandum Branch Stock Account'

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

Stock and Debtor System (Concept, Entries and Practice Quest.)

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

- Theory of Independent Branches
- Incorporation Entries in the Book of Head Office.

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

- Practice Questions of Incorporation Entries in the Books of Head Office.

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

- In Transit Items :- (1) Goods in Transit
(2) Cash in Transit

(Theory and Numerical)

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)

- Preparation of final A/c when Trial Balance of both Branch and Head office are given

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

Holiday on account of Maha Shivaratri.

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

- Special transactions and their entries
- Inter Branch transactions

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

- Numericals of Inter Branch transactions

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

- Theory of foreign Branches
- Numerical of foreign Branches

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

- Numericals of foreign branches

WEEK 8

ASSIGNMENT:

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

will discuss the Problems related to
'Branch Accounts'

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

will take the problems related to
'Branch A/c'

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

Written Test of Branch A/c

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

Departmental A/c :- Meaning,
A/c Difference b/w Departmental
and Branch Account
Departmental trading and P&L A/c

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

- Allocation of Expenses
- Interdepartmental transactions

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

- Finding out missing closing stock
- Calculation of Departmental Purchases

WEEK 9

ASSIGNMENT:

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

- will take problems of Departmental Account.

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

Unit - III Dissolution of Partnership firm
Meaning, Cases, Modes, Accounting Procedure
on Dissolution of firm.

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)

- Revaluation A/c
- Partners loan A/c
- Partners Capital A/c
(Practical Questions)

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

- Practical Questions of Dissolution of Partnership firm

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

- Rule of Garner Vs Murray
(Theory + Numericals)

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

- Rule of Garner Vs Murray (Numericals)
- When only one partner remains solvent

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

- when all partners become Insolvent
- Piecemeal Distribution

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

- Problems of Dissolution of Partnership firm.

WEEK 11

ASSIGNMENT:

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

Amalgamation and sale of Partnership firm to a company
(Accounting records in the Book of old firm)

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

- Accounting records in the Book of new firm (Entries and Practical questions)

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

• Sale of Partnership firm to a company
(Realisation A/c, Purchasing Company's A/c, Capital A/c)

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

Calculation of Purchase Consideration

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

Practical Questions of Amalgamation and sale of Partnership firm to a Company.

WEEK 13

ASSIGNMENT:

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

- Recording of Discounting charges of B/R
- Underwriting of shares of a company

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

- IIIrd method :- Memorandum Method
(Entries and Practical Questions)

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

- Underwriting of shares

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

Holiday on account of Mahavir Jayanti.

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

- Revision of Joint Venture (Theory)

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

- Revision of Joint Venture (Numerical Questions)

WEEK 14

ASSIGNMENT:

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

Royalty Account :- Meaning, types, difference between Rent and Royalty, Analytical Table

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

- Journal Entries in the books of lessee
- Royalties in connection with mines

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

- Preparation of minimum rent
Journal Entries and preparation of concerned Accounts.

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

- Half yearly payment of Royalty.

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

- when there is no Minimum Rent A/c
- Stoppage of work due to strike

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

- Stoppage of work due to strike
- when shortworking is already given

WEEK 15

ASSIGNMENT:

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

- Receipt of Subsidy from the Government.
- Non availability of the whole of the amount of Surplus royalty for recoupment.

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

- Entolies in the Book of Lessor
- Sub-lease

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

- Accounting records in connection with oil wells Royalties
- Royalties in connection with Brick making

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

- Royalties in connection with Patents
- Copyright Royalties

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

- No right to recoup Shortworking

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)

will take the Problems of Royalty

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

will take the Problems of Royalty

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)

Test of Royalty Account

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

Revision of Hire Purchase System and Instalment Payment System

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

Solve the Previous Years Question Papers

WEEK 17

ASSIGNMENT:

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

Solve the Previous Year Question Papers

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

Revision of Dissolution of Partnership firm

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

Revision of Departmental Accounts

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

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

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

WEEK 18