

# SARASWATI MAHILA MAHAVIDYALAYA, PALWAL

## LESSON PLAN

Class : B.Com 1st Year

Semester : 1st

Paper : Financial Accounting I

Session : 2020-21

Lectures	Topic
	Unit-I:
Le-1-40	Introduction: Meaning, Objectives, Process, Limitations, Basic Terms of Accounting Generally Accepted Accounting Principles, Journalizing, Posting and Preparation of trial Balance.
Le 41-44	Assignment & Revision & Doubts
	Unit-II
Le-45-60	Capital & Revenue items, Reserve & Surplus & Provisions; Depreciation: Meaning, Causes. Accounting Procedure. Methods of Computing Depreciation - Straight line method and Diminishing Balance Method, Change the Method
Le 61-65	Assignment & Revision
	Unit-III
Le 65-70	Final Accounts with Adjustments
Le 70-75	Rectification of Errors
Le 75-78	Assignment & Revision

