

SARASWATI MAHILA MAHAVIDHYALAYA, PALWAL**LESSON-PLAN**

Class: B.COM. Ist

Semester: EVEN

Session: 2021-2022

Subject: Financial Accounting

Lecture Number	Topic
1-20	Unit -1
	Hire Purchase System
	Installment Payment Systems.
-	Test and assignment related to above topics.
21-35	Unit -II
	Branch Accounts and foreign branch
	Departmental Accounts.
	Tests Presentation and Assignment of unit -2
36-50	Unit-III
	Amalgamation and sale of partnership firms
-	Dissolution of Partnership Firm
	Insolvency of Partners (including Garner v/s Murrey Rule),.
	Gradual Realisation and Piecemeal Distribution
	Tests presentation and Assignment of unit -3
51-70	UNIT-IV
	Joint-Venture Account;
	Royalty Account.
	Tests and Assignment of unit -4