**Lesson Plan**

Session: 2021-22

**Name of Assistant Professor : Ravi Kant**

**Subject: Financial Accounting**

**Class:** **B.com. 2nd semester**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sr. No.** | **Week** | **Dates** | **Topics to be covered** |
| 1 | 1 | March 21-26 | Meaning and definition of Hire Purchase System, Features of HPP, Difference between HPP and credit sales, Explanation of some basic terms |
| 2 | 2 | March 28-April 2 | Accounting records under HPP, Methods of accounting under HPP, Solution of practical questions |
| 3 | 3 | April 4-9 | Solution of various questions and illustrations of HPP |
| 4 | 4 | April 11-16 | Meaning, definition and features of Instalment Payment System and practical questions |
| 5 | 5 | April 18-23 | Meaning of Branch Accounts, Various types of Branch |
| 6 | 6 | April 25-30 | Accounting Procedure, Various methods and illustrations |
| 7 | 7 | May 2-7 | Debtors or Direct method , Final Accounts method and questions |
| 8 | 8 | May 9-14 | Stock and Debtors method, Wholesale Branch method and questions |
| 9 | 9 | May 16-21 | Preparation for test and presentation |
| 10 | 10 | May 23-28 | Meaning of Departmental Accounts and questions |
| 11 | 11 | May 30-June 4 | Meaning and modes of issolution of partnership firm  Accounting Procedure on Dissolution of Partnership firm |
| 12 | 12 | June 6-11 | Preparation of accounts on dissolution of Partnership firm  Various illustrations and questions, Gradual realization of assets and Piecemeal distribution |
| 13 | 13 | June 13-18 | Amalgamation and Sale of Partnership firm to a Company, Test and Presentation |
| 14 | 14 | June 20-25 | Meaning, objectives, necessity of Joint Venture, Accounting Treatment and methods of maintaining Joint Venture Accounts |
| 15 | 15 | June 27-July 2 | Meaning of Royalty Accounts and types of royalty, Accounting record of royalty accounts |
| 16 | 16 | July 4-9 | Test and Presentation |
|  |  |  | Examinations |