Lesson Plan Winter 2023-2024

Semester: 1st

Subject : TH2 FINANCIAL ACCOUNTING Name of the Faculty : RAJANIKANTA CHOUDHURY

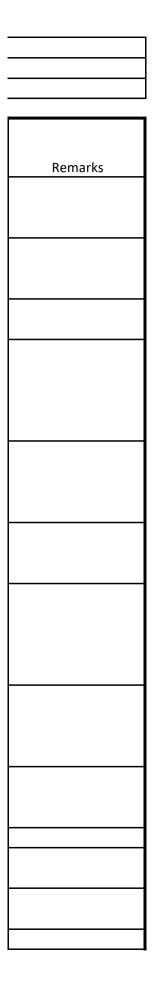
	Title of				
	the			Topic to be covered	Actual
SI No	chapter	week/month	Class Day		Progress
		- -		1.1 Need and	
			1st	definition of	
1				accounting	
				1.2 Accounting: A	
		3rd/Aug	2nd	language of	
2				Business	
				1.2 Book Keeping &	
3			3rd	Accounting	
				1.3 Persons	
				interested in	
			1st	accounting,	
				Branches of	
4				accounting	
				1.3 Objectives of	
				accounting,	
			2nd	Accounting	
5				Equation,	
				1.4 Accounting as	
		4th/Aug	3rd	an Information	
6		10177105	510	System	
				1.5 Accounting	
				Principles :	
	UNIT- I Meaning of scope		4th	International	
				Accounting	
7				Standards	
,	of			1.5 Accounting	
	Accounti			Standards in	
	ng		5th	India(Concepts &	
8				conversations)	
				1.6 Accounting	
			1st	Transactions:	
9				Accounting cycles	
10		5th/Aug	2nd	1.6 Journals	
10				1.6 Rules of debit	
11			3rd	and credits	
				1.7 Compound	
12			1st	journal entry	
13			2nd	1.7 opening entry	
13	I		2/10		

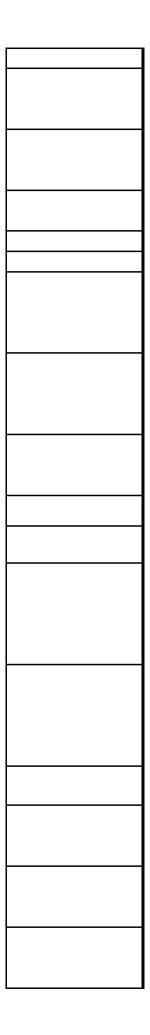
14	2nd/Sep	3rd	1.7 Closing Entry.
			1.8 Relationship
		4th	between journals
15			and ledger
			1.8 Relationship
		1st	between journals
16			and ledger
		2nd	1.8 rules regarding
17			posting
18	3rd/Sep	3rd	1.9 Trial Balance
19		4th	1.9 Subsidiary books
			2.1 Classification
		5th	of incomes and
20			expenditures
20			
			2.1 Classification
		1st	of incomes and
21			expenditures
	4th/Sep		2.2.
		2nd	Classification of
22			Receipts
23		3rd	2.2.
			2.3. Final
24		5th	Accounts of Sole
			2.3. Final
UNIT-II			Accounts of Sole
Capital		1st	Trade Business:
and			Manufacturing
²⁵ Revenue:	5th/Sep		Accounts
	0 m, 0 op		2.3. Final
		2.1	Accounts of Sole
		2nd	Trade Business:
26			Manufacturing
20			Accounts 2.4. Trading
27		3rd	Accounts, Profit
			2.4. Trading
		4th`1st	Accounts, Profit
28			and Loss Accounts
			2.5. Balance
		2nd	sheet, Adjustment
29			entries
	1st/Oct		2.5. Balance
		3rd	sheet, Adjustment
30			entries

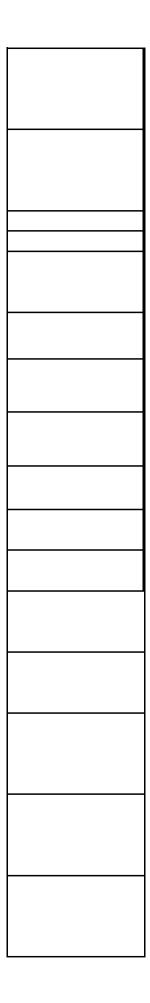
31			4th	3.1 Concepts of depreciations, causes of depreciation
32			1st	3.1 Concepts of depreciations, causes of depreciation
33			2nd	3.2 Depletion
34		2nd/OCT	3rd	3.2 Amortization
	ccounti ng for eprecia	210/001	4th	3.2 Depreciation accounting
t	ctificat		5th	3.3 Methods of recording
	ion of Frrors:		1st	3.3 Methods of recording
38			2nd	3.4 Rectification of errors:
39		3RD/Oct	3rd	3.4 Rectification of errors:
40			4th	3.5 Suspense accounts
41			5th	3.5 Suspense accounts
42			1st	4.1 Receipts and Payment accounts
43		1st/Nov	2nd	4.1 Receipts and Payment accounts
44 U	NIT-IV		3rd	4.2 Income and Expenditure Accounts, Balance Sheet
Ac	ccounti ng of Non- rading		1st	4.2 Income and Expenditure Accounts, Balance Sheet
	oncern		2nd	4.2 Income and Expenditure Accounts, Balance Sheet

		2nd/Nov		5.1 Final
				accounts, Joint life
			3rd	policy, and profit
47				sharing ratio
-1/				5.1 Final
			4th	accounts, Joint life
48				
			5th	5.1 Final
49			500	accounts, Joint life
				5.2
50			1st	Reconstruction of
50				Final Final
	UNIT-V		2nd	5.3 Retirement
51		3rd/Nov		and death of
	hip	510/1000		5.3 Retirement
	Accounts		3rd	and death of
52				partner
53			4th	Revision of unit 1
54			5th	Revision of unit 1
55			1st	Revision of unit 1
56			2nd	Revision of unit 1
		4th/Nov	3rd	Revision of unit 2
			4th	Revision of unit 2
			5th	Revision of unit 2
			1st	Revision of unit 3
			2nd	Revision of unit 3
		5th/Nov	3rd	Revision of unit 3

Rajani Kanta Ch







-	
1	
I	

