

Lesson Plan Winter 2023-2024

Semester: 1st
Subject : TH2 FINANCIAL ACCOUNTING
Name of the Faculty : RAJANIKANTA CHOUDHURY

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

14	UNIT-II Capital and Revenue:
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	

2nd/Sep

3rd	1.7 Closing Entry.	
4th	1.8 Relationship between journals and ledger	
1st	1.8 Relationship between journals and ledger	
2nd	1.8 rules regarding posting	
3rd/Sep	3rd	1.9 Trial Balance
	4th	1.9 Subsidiary books
	5th	2.1 Classification of incomes and expenditures
	1st	2.1 Classification of incomes and expenditures
4th/Sep	2nd	2.2. Classification of Receipts
	3rd	2.2. Classification of
	5th	2.3. Final Accounts of Sole
	1st	2.3. Final Accounts of Sole Trade Business: Manufacturing Accounts
5th/Sep	2nd	2.3. Final Accounts of Sole Trade Business: Manufacturing Accounts
	3rd	2.4. Trading Accounts, Profit
	4th`1st	2.4. Trading Accounts, Profit and Loss Accounts
	2nd	2.5. Balance sheet, Adjustment entries
1st/Oct	3rd	2.5. Balance sheet, Adjustment entries

31	UNIT-III Accounting for Depreciation & Rectification of Errors:	2nd/OCT	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			3rd	3.2 Amortization	
35			4th	3.2 Depreciation accounting	
36		3RD/Oct	5th	3.3 Methods of recording	
37			1st	3.3 Methods of recording depreciation	
38			2nd	3.4 Rectification of errors: Classification of	
39			3rd	3.4 Rectification of errors:	
40			4th	3.5 Suspense accounts	
41			5th	3.5 Suspense accounts	
42	UNIT-IV	1st/Nov	1st	4.1 Receipts and Payment accounts	
43			2nd	4.1 Receipts and Payment accounts	
44			3rd	4.2 Income and Expenditure Accounts, Balance Sheet	
45	Accounting of Non-trading Concern		1st	4.2 Income and Expenditure Accounts, Balance Sheet	
46			2nd	4.2 Income and Expenditure Accounts, Balance Sheet	

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

Rajani Kanta Ch

