

Lesson Plan Winter 2021-22

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
1	UNIT- I Meaning of scope of Accounting	5th/oct	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	1.3 Persons interested in accounting, Branches of accounting
5		6th/oct	5th	1.3 Objectives of accounting, Accounting Equation,
6		1st/nov	1st	1.4 Accounting as an Information System
7			2nd	1.5 Accounting Principles : International Accounting Standards
8			3rd	1.5 Accounting Standards in India(Concepts & conversations)
9			4th	1.6 Accounting Transactions: Accounting cycles
10		3rd/nov	1st	1.6 Journals
11			2nd	1.6 Rules of debit and credits
12			3rd	1.7 Compound journal entry
13			4th	1.7 opening entry
14			5th	1.7 Closing Entry.
15		4th/nov	1st	1.8 Relationship between journals and ledger
16			2nd	1.8 Relationship between journals and ledger
17			3rd	1.8 rules regarding posting
18			4th	1.9 Trial Balance

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UNIT-II Capital and Revenue:

UNIT-III Accounting for Depreciation & Rectification of Errors:

	5th	1.9 Subsidiary books
5th/nov	1st	2.1 Classification of incomes and expenditures
	2nd	2.1 Classification of incomes and expenditures
	3rd	2.2. Classification of Receipts
1st/dec	4th	2.2. Classification of Receipts
	5th	2.3. Final Accounts of Sole Trade Business: Manufacturing Accounts
2nd/dec	1st	2.3. Final Accounts of Sole Trade Business: Manufacturing Accounts
	2nd	2.3. Final Accounts of Sole Trade Business: Manufacturing Accounts
	3rd	2.4. Trading Accounts, Profit and Loss Accounts
	4th	2.4. Trading Accounts, Profit and Loss Accounts
	5th	2.5. Balance sheet, Adjustment entries
3rd/dec	1st	2.5. Balance sheet, Adjustment entries
	2nd	3.1 Concepts of depreciations, causes of depreciation
	3rd	3.1 Concepts of depreciations, causes of depreciation
	4th	3.2 Depletion
	5th	3.2 Amortization
4th/dec	1st	3.2 Depreciation accounting
	2nd	3.3 Methods of recording depreciation, provision and reserves
	3rd	3.3 Methods of recording depreciation, provision and reserves

38	UNIT-IV Accounting of Non-trading Concern	2nd/jan	1st	3.4 Rectification of errors: Classification of errors, location of errors
39			2nd	3.4 Rectification of errors: Classification of errors, location of errors
40			3rd	3.5 Suspense accounts
41			4th	3.5 Suspense accounts
42			5th	4.1 Receipts and Payment accounts
43		3rd/jan	1st	4.1 Receipts and Payment accounts
44			2nd	4.2 Income and Expenditure Accounts, Balance Sheet
45			3rd	4.2 Income and Expenditure Accounts, Balance Sheet
46		4th/jan	1st	4.2 Income and Expenditure Accounts, Balance Sheet
47			2nd	5.1 Final accounts, Joint life policy, and profit sharing ratio
48	3rd		5.1 Final accounts, Joint life policy, and profit sharing ratio	
49	4th		5.1 Final accounts, Joint life policy, and profit sharing ratio	
50	5th		5.2 Reconstruction of partnership firm: Admission of partner	
51	UNIT-V Partnership Accounts	5th/jan	1st	5.3 Retirement and death of partner
52			2nd	5.3 Retirement and death of partner
53			3rd	Revision of unit 1
54			4th	Revision of unit 2 & 3
55			5th	Revision of unit 2 & 3
56		6th/jan	1st	Revision of unit 4/5

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