DPG DEGREE COLLEGE GURGAON

LESSON PLANNER FOR THE SEMESTER II/IV/VI (A.Y. -2017-18)

**NAME OF THE TEACHER: Dr.*Ashwani deswal ( Assistant Professor)***

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|  | **CLASS** | **B.Com- 1st Year Semester-II (Section A,B & C)** |
|  | **SUBJECT** | **FINANCIAL ACCOUNTING** |
|  |  | **TOPICS COVERED** |
| **CHAPTER 1**  **WEEK 1**  **1/1/18** | **WEEK 1 Day 1**  **1.1.1** | **HIRE PURCHASE SYSTEM AND INSTALMENT PAYMENT SYSTEM**  **Introduction** |
| **2/1/18** | **WEEK 1 Day 2**  **1.2.1**  **1.2.2** | Meaning of Hire purchase system  Characteristic of Hire Purchase |
| **3/1/18** | **WEEK 1 Day3**  **1.3.1** | Difference between Hire Purchase System and Credit System |
| **4/1/18** | **WEEK 1 Day 4**  **1.4.1** | Accounting records under Hire Purchase System |
| **5/1/18** | **WEEK 1 Day 5**  **1.5.1**  **1.5.2**  **1.5.3** | Necessary accounts  Hire purchase accounts  Interest account |
| **6/1/18** | **WEEK 1 Day 6**  **1.6.1** | Practical questions |
| **WEEK 2**  **8/1/18** | **WEEK 2 Day 1**  **1.7.1** | Calculation of Cash Price |
| **9/1/18** | **WEEK 2 Day 2**  **1.8.1** | Calculation of interest when rate of Interest is not given |
| **10/1/18** | **WEEK 2 Day 3** | Practical questions |
| **11/1/18** | **WEEK 2 Day 4**  **1.9.1** | Repossession of Goods Due to Non Payment of Instalment |
| **12/1/18** | **WEEK 2 Day 5**  **1.9.2**  **1.9.3** | Entries in the book of Hire Purchaser  Entries in the Book of Vendor |
| **13/1/18** | **WEEK 2 Day 6** | Practical questions |
| **WEEK 3**  **15/1/18** | **WEEK 3 Day 1** | Practical questions |
| **16/1/18** | **WEEK 3 Day 2**  **1.10.1** | Transfer of Asset to Third Party |
| **17/1/18** | **WEEK 3 Day 3**  **1.11.1** | Sale of Asset by Hire Purchase |
| **18/1/18** | **WEEK 3 Day 4**  **1.12.1** | Purchase Through Financial Institution |
| **19/1/18** | **WEEK 3 Day 5** | Practical questions |
| **20/1/18** | **WEEK 3 Day 6**  **1.13.1**  **1.13.2** | Goods of Small Value  Hire Purchase Trading Account |
| **WEEK 4**  **22/1/18** | **WEEK 4 Day 1** | Practical questions |
| **23/1/18** | **WEEK 4 Day 2** | Continue practical Questions |
| **24/1/18** | **WEEK 4 Day 3** | Continue practical Questions |
| **25/1/18** | **WEEK 4 Day 4**  **1.14.1** | Instalment Payment System introduction |
| **27/1/18** | **WEEK 4 Day 6**  **1.15.1** | Difference between Hire purchase System and Instalment Payment system |
| **WEEK 5**  **29/1/18** | **WEEK 5 Day 1**  **1.16.1** | Accounts under the Instalment Payment System |
| **30/1/18** | **WEEK 5 Day 2** | Practical questions |
| **31/2/18** | **WEEK 5 Day 3** | Continue practical Questions |
| **1/2/18** | **WEEK 5 Day 4** | Revision of unit 1 |
| **2/2/18** | **WEEK 5 Day 5** | Assignment checking |
| **UNIT-II**  **CHAPTER-2**  **4/2/18** | **WEEK 5 Day 6**  **2.1.1** | **BRANCH ACCOUNTS**  Introduction meaning |
| **WEEK 6**  **5/2/18** | **WEEK 6 Day 1**  **2.2.1** | Types of Branch Accounts |
| **6/2/18** | **WEEK 6 Day 2**  **2.3.1** | Home Branch |
| **7/2/18** | **WEEK 6 Day 3**  **2.4.1** | Accounting Procedure |
| **8/2/18** | **WEEK 6 Day 4**  **2.5.1** | Debtors and Direct Method |
| **9/2/18** | **WEEK 6 Day 5**  **2.6.1** | Goods in Transit |
| **10/2/18** | **WEEK 6 Day 6** | Practical question of Debtors and Direct Method |
| **WEEK 7**  **12/2/18** | **WEEK 7 Day 1**  **2.7.1**  **2.7.2** | Purchase of Asset by branch  Purchase of Asset by Head Office |
| **13/2/18** | **WEEK 7 Day 2**  **2.8.1** | Final Account Method |
| **14/2/18** | **WEEK 7 Day 3**  **2.9.1** | Specimen of Branch Trading and Profit & Loss Account |
| **15/2/18** | **WEEK 7 Day 4**  **2.10.1** | Memorandum Branch Stock Account |
| **16/2/18** | **WEEK 7 Day 5** | Practical Question of Final Account Method |
| **17/2/18** | **WEEK 7 Day 6**  **2.11.1** | Stock and Debtor System |
| **WEEK 8**  **19/2/18** | **WEEK 8 Day 1** | Practical question |
| **20/2/18** | **WEEK 8 Day 2**  **2.12.1** | Distinction between Wholesale and Retail Profit at Branch |
| **21/2/18** | **WEEK 8 Day 3**  **2.13.1** | Independent Branches |
| **22/2/18** | **WEEK 8 Day 4**  **2.14.1** | Incorporation Entries in the Book of Head Office |
| **23/2/18** | **WEEK 8 Day 5** | Practical questions |
| **24/2/18** | **WEEK 8 Day 6**  **2.15.1** | In Transit item |
| **WEEK 9**  **26/2/18** | **WEEK 9 Day 1**  **2.16.1** | Special Transaction and their Entries |
| **27/2/18** | **WEEK 9 Day 2**  **2.16.2** | Inter Branch Transactions |
| **28/2/18** | **WEEK 9 Day 3** | Practical questions |
| **1/3/18** | **WEEK 9 Day 4**  **2.17.1** | Foreign Branches |
| **3/3/18** | **WEEK 9 Day 6**  **2.18.1** | Conversion of Foreign Branch Trail Balance |
| **5/3/18** | **WEEK 10 Day 1** | Practical questions |
| **6/3/18** | **WEEK 10 Day 2** | Problems of Practical questions |
| **CHAPTER-3**  **7/3/18** | **WEEK 10 Day 3**  **3.1.1** | **Departmental Accounts**  introduction |
| **8/3/18** | **WEEK 10 Day 4**  **3.2.1** | Difference between Departmental Accounts and Branch Accounts |
| **9/3/18** | **WEEK 10 Day 5**  **3.3.1** | Departmental Accounts |
| **10/3/18** | **WEEK 10 Day 6**  **3.4.1** | Allocation Expenses |
| **WEEK 11**  **12/3/18** | **WEEK 11 Day 1** | Revision of unit-2 |
| **UNIT-III**  **CHAPTER-4**  **13/3/18** | **WEEK 11 Day 2**  **4.1.1** | **DISSOLUTION OF PARTNERSHIP FIRM**  Introduction |
| **14/3/18** | **WEEK 11 Day 3**  **4.2.1**  **4.2.2** | Dissolution of Partnership Firm  Dissolution of Partnership |
| **15/3/18** | **WEEK 11 Day 4**  **4.3.1** | Settlement of Account on Dissolution |
| **16/3/18** | **WEEK 11 Day 5**  **4.4.1** | Accounting Treatment on Dissolution of Firm |
| **17/3/18** | **WEEK 11 Day 6**  **4.3.1**  **4.3.2**  **4.3.3**  **4.3.4** | Realisation Account  Partner Loan Account  Partner capital Account  Cash and Bank Account |
| **WEEK 12**  **19/3/18** | **WEEK 12 Day 1**  **4.4.1**  **4.4.2** | **Insolvency** of a Partner  Rule of Garner Vs Murray |
| **20/3/18** | **WEEK 12 Day 2** | Practical Questions |
| **CHAPTER-5**  **21/3/18** | **WEEK 12 Day 3**  **5.1.1**  **5.2.1** | **AMALGAMATION AND SALE OF PARTNERSHIP FIRM TO A COMPANY**  INTRODUCTION  Amalgamation of firm |
| **22/3/18** | **WEEK 12 Day 4**  **5.3.1** | Sale of Partnership Firm to a Company |
| **23/3/18** | **WEEK 12 Day 5**  **5.4.1** | Accounting Record in the Books of Partnership firm |
| **24/3/18** | **WEEK 12 Day 6** | Revision of unit 3  Assignment checking |
| **UNIT-IV**  **CHAPTER-6**  **WEEK 13**  **26/3/18** | **WEEK 13 Day 1**  **6.1.1**  **6.2.1** | **JOINT VENTURE ACCOUNTS**  Introduction  Characteristic of Joint Venture |
| **27/3/18** | **WEEK 13 Day 2**  **6.3.1** | Objective and Necessity of a Joint Venture |
| **28/3/18** | **WEEK 13 Day 3**  **6.4.1** | Difference between Joint Venture and Partnership |
| **29/3/18** | **WEEK 13 Day 4**  **6.5.1**  **6.5.2** | Accounting Treatment  Joint Bank Method |
| **30/3/18** | **WEEK 13 Day 5**  **6.5.3** | Non Joint Method |
| **31/3/18** | **WEEK 13 Day 6**  **6.6.1** | Underwriting of the Shares of a Company |
| **WEEK 14**  **2/4/18** | **WEEK 14 Day 1**  **6.7.1** | Co-ventures keeps Complete Records of all Transaction |
| **3/4/18** | **WEEK 14 Day 2**  **6.8.1** | Memorandum Method |
| **CHAPTER-7**  **4/4/18** | **WEEK 14 Day 3**  **7.1.1**  **7.2.1** | **ROYALTY ACCOUNTS**  Introduction  Types of Royalties |
| **5/4/18** | **WEEK 14 Day 4**  **7.3.1**  **7.4.1** | Difference between Rent And Royalties  Journal entries |
| **6/4/18** | **WEEK 14 Day 5** | Royalties in the different business |
| **7/4/18** | **WEEK 14 Day 6** | Numerical problems related to Royalties |
| **WEEK 15**  **9/4/18** | **WEEK 15 Day 1** | Revision of unit 4 |
| **10/4/18** | **WEEK 15 Day 2** | Assignment checking |
| **11/4/18** | **WEEK 15 Day 3** | Revision of unit-I |
| **12/4/18** | **WEEK 15 Day 4** | Revision of unit-II |
| **13/4/18** | **WEEK 15 Day 5** | Revision of unit-III |
| **14/4/18** | **WEEK 15 Day 6** | Examination guidance lecture cont. |
| **WEEK 16**  **16/4/18** | **WEEK 16 Day 1** | Examination guidance lecture cont. |
| **17/4/18** | **WEEK 16 Day 2** | Examination guidance lecture cont. |
| **18/4/18** | **WEEK 16 Day 3** | Examination guidance lecture cont. |

**REMARKS:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**SIGN OF TEACHER:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ . SIGN OF THE PRINCIPAL: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ .**