

## SUMMARY OF LESSON PLAN

**Name of the Assistant/ Associate Professor** : **Vijay Mann**  
**Class and Section** : **B.com I**  
**Subject Lesson Plan** : **Financial Accounting-II**  
**Month** : **January 2018**

<b>Date</b>	<b>Topics</b>
01-01-2018	<b>Prerequisite of financial accounting</b>
02-01-2018	<b>Branch accounts:- introduction, types of branches: Home</b>
03-01-2018	<b>Branches: dependent branches, independent branches</b>
04-01-2018	<b>Dependent branches: Features, Accounting procedure</b>
05-01-2018	<b>GURU GOVIND SINGH JAYANTI</b>
06-01-2018	<b>Debtors or direct method : (A) Cost price and only for cash</b>
07-01-2018	<b>SUNDAY</b>
08-01-2018	<b>(B) sell both for cash and on credit</b>
09-01-2018	<b>(C) on invoice price or sale price ; computation of</b>
10-01-2018	<b>recess price or load, when petty cash is maintained</b>
11-01-2018	<b>2. Final accounts method:- memorandum branch stock account</b>
12-01-2018	<b>System</b>
13-01-2018	<b>3. Stock and debtors system: branch stock account</b>
14-01-2018	<b>SUNDAY</b>
15-01-2018	<b>Branch debtors account, branch adjustment account</b>
16-01-2018	<b>4. Wholesale branch method</b>

**Month**

**: January 2018**

<b>Date</b>	<b>Particulars</b>
17-01-2018	<b>Incorporation entries in the book of head office</b>
18-01-2018	<b>Special transaction and tries entries</b>
19-01-2018	<b>Class test</b>
20-01-2018	<b>Problem solving / group discussion</b>
21-01-2018	<b>SUNDAY</b>
22-01-2018	<b>VASANT PANCHAMI</b>
23-01-2018	<b>Hire purchase system and installment payment system :- meaning</b>
24-01-2018	<b>SIR CHOTU RAM JAYANTI</b>
25-01-2018	<b>Characteristics or legal provision of hire – purchase system</b>
26-01-2018	<b>REPUBLIC DAY</b>
27-01-2018	<b>Explain of some basic terms, accounting research</b>
28-01-2018	<b>SUNDAY</b>
29-01-2018	<b>Necessary Accounts:- 1. Asset Account, vendor's account,</b>
30-01-2018	<b>Interest Account, depreciation Account</b>
31-01-2018	<b>GURU RAVIDAS BIRTHDAY</b>

**Month**

**: February 2018**

<b>Date</b>	<b>Topics</b>
01-02-2018	<b>A) When interest is inculcated in installment</b>
02-02-2018	<b>B) When interest is not inculcated in installment</b>
03-02-2018	<b>Calculation of cash price</b>
04-02-2018	<b>SUNDAY</b>
05-02-2018	<b>After sales service</b>
06-02-2018	<b>Installment payment system :- meaning, characteristics</b>
07-02-2018	<b>Accounting records under installment payment system</b>
08-02-2018	<b>Group discussion / problem solving</b>
09-02-2018	<b>Class test</b>
10-02-2018	<b>MAHARSHI DAYANAND SARASWATI JAYANTI</b>
11-02-2018	<b>SUNDAY</b>
12-02-2018	<b>Partnership accounts:- distribution of profit:- nature, features</b>
13-02-2018	<b>MAHA SHIVRATRI</b>
14-02-2018	<b>Partnership deed, rule Application in absence of partnership deed</b>
15-02-2018	<b>Recording of partnership transaction, capital account of partner</b>
16-02-2018	<b>Interest on drawing, interest on drawing, guarantee of profit</b>

**Month**

**: February 2018**

<b>Date</b>	<b>Particulars</b>
<b>17-02-2018</b>	<b>Admission of a partner :- introduction, calculation of new profit</b>
<b>18-02-2018</b>	<b>SUNDAY</b>
<b>19-02-2018</b>	<b>Sharing ratio sacrifice ratio, goodwill:- meaning</b>
<b>20-02-2018</b>	<b>Characteristics, factors Affecting the value of goodwill</b>
<b>21-02-2018</b>	<b>Method of valuation of goodwill</b>
<b>22-02-2018</b>	<b>Accounting treatment of goodwill on admission of a new partner</b>
<b>23-02-2018</b>	<b>Change in profit sharing ratio, revaluation of Assets and liabilities</b>
<b>24-02-2018</b>	<b>Hidden goodwill</b>
<b>25-02-2018</b>	<b>SUNDAY</b>
<b>26-02-2018</b>	<b>Retirement or death of a partner:- retirement of a partner</b>
<b>27-02-2018</b>	<b>Accounting problems:- calculation of new profit sharing ratio</b>
<b>28-02-2018</b>	<b>VACATION</b>

**Month**

**: March 2018**

<b>Date</b>	<b>Topics</b>
01-03-2018	<b>GURU RAVIDAS BIRTHDAY</b>
02-03-2018	<b>HOLI</b>
03-03-2018	<b>VACATION</b>
04-03-2018	<b>SUNDAY</b>
05-03-2018	<b>Calculation of gaining ratio, accounting treatment of goodwill</b>
06-03-2018	<b>Revaluation of assets and liabilities</b>
07-03-2018	<b>Retirement and admission</b>
08-03-2018	<b>Death of a partner</b>
09-03-2018	<b>Class test</b>
10-03-2018	<b>Presentation / seminar</b>
11-03-2018	<b>SUNDAY</b>
12-03-2018	<b>Dissolution of partnership firm:- introduction</b>
13-03-2018	<b>Dissolution of partnership, modes,</b>
14-03-2018	<b>Accounting procedure on dissolution of firm</b>
15-03-2018	<b>Insolvency of a partner: - 1. When only one partner</b>
16-03-2018	<b>Remains solvent:- 2. When all partner become insolvent</b>

**Month : March 2018**

<b>Date</b>	<b>Particulars</b>
17-03-2018	<b>Class test / Assignment given</b>
18-03-2018	<b>SUNDAY</b>
19-03-2018	<b>Gradual realization of Assets</b>
20-03-2018	<b>Selection of appropriate method</b>
21-03-2018	<b>Group discussion / questionnaires</b>
22-03-2018	<b>Assignment given</b>
23-03-2018	<b><u>SHAHEEDI DIWAS OF BHAGAT SINGH, RAJGURU &amp; SUKHDEV</u></b>
24-03-2018	<b>Presentation / problem solving</b>
25-03-2018	<b>SUNDAY/ RAM NAVMI</b>
26-03-2018	<b>Amalgamation and sale of partnership firm to a company:- introduction</b>
27-03-2018	<b>Accounting records in the books of old firm</b>
28-03-2018	<b>Accounting records in the books of old firm</b>
29-03-2018	<b>MAHAVIR JAYANTI</b>
30-03-2018	<b>GOOD FRIDAY</b>
31-03-2018	<b>Group discussion</b>

**Month : April 2018**

<b>Date</b>	<b>Topics</b>
01-04-2018	<b>SUNDAY</b>
02-04-2018	<b>Sales of partnership firm to a company</b>
03-04-2018	<b>Accounting records in the books of partnership firm</b>
04-04-2018	<b>Calculation of purchase consideration</b>
05-04-2018	<b>Hire purchase:- repossession of goods due to</b>
06-04-2018	<b>Nonpayment of installment</b>
07-04-2018	<b>Competition / questionnaires</b>
08-04-2018	<b>SUNDAY</b>
09-04-2018	<b>Transfer of assets of third party</b>
10-04-2018	<b>Sale of assets by hire purchase</b>
11-04-2018	<b>Purchase through financial institution</b>
12-04-2018	<b>Goods of small value</b>
13-04-2018	<b>Class test</b>
14-04-2018	<b><u><a href="#">DR AMBEDKAR JAYANTI / VAISAKHI</a></u></b>
15-04-2018	<b>SUNDAY</b>
16-04-2018	<b>Presentation / Assignment received</b>

**Month : April 2018**

<b>Date</b>	<b>Particulars</b>
<b>17-04-2018</b>	
<b>18-04-2018</b>	<b><u>PARASHURAMA JAYANTI</u></b>
<b>19-04-2018</b>	
<b>20-04-2018</b>	
<b>21-04-2018</b>	
<b>22-04-2018</b>	<b>SUNDAY</b>
<b>23-04-2018</b>	
<b>24-04-2018</b>	
<b>25-04-2018</b>	
<b>26-04-2018</b>	
<b>27-04-2018</b>	
<b>28-04-2018</b>	
<b>29-04-2018</b>	
<b>30-04-2018</b>	