

Govt. College Kheri Gujran, Faridabad

Lesson plan (2022-2023)

Name of assistant/Associate professor: Bijender

Class and sem.: B.com 3rd year, 5th Semester

Subject lesson plan: Financial Accounting

WEEK – 01	Meaning and scope of accounting, Book Keeping, Objective and types of accounting, Uses and limitation of accounting.
WEEK – 02	Basic accounting terms Accounting Principles
WEEK – 03	Double entry system: journal entries, Classification of accounts, Journal entries practical questions, Ledger, closing of accounts
WEEK-04	GST: Meaning and characteristics, types of taxes under GST, journal entries related to GST, Trial balance.
WEEK – 05	Capital Expenditure and Revenue Expenditure, capital receipts and revenue receipts 1 st assignment
WEEK – 06	Depreciation meaning and characteristics, Fixed Installment Method of depreciation and its practical questions
WEEK-07	Diminishing balance method of depreciation Practical questions of depreciation
WEEK – 08	Final Accounts Theory Trading and P/L accounts, Balance sheet
WEEK – 09	Final Accounts: Practical Questions Class Test
WEEK – 10	Final Accounts practical questions Class Test 2 nd Assignment
WEEK – 11	Errors and Their Rectification Types of Errors Practical Questions
WEEK – 12	Accounts for non profit organization Practical Questions
WEEK- 13	Revision of 1 st unit
WEEK-14	Revision of 2 nd unit
WEEK-15	Revision of 3 rd unit
WEEK-16	Revision of 4 th unit

