JHARKHAND Rai University
UGC RECOGNISED UNIVERSITY
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# Lesson Plan & Tracking

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| **Programe : BBA** | **Session : 2022-2025** | **Year : 2022** | **Sem: I** |
| **Course: Basic Accounting** | | | |
| **Name of the Faculty: SONAL BHARTI** | **Commencement Date: 19-09-2022** | | **Date of Closure: 30-12-2022** |

| Lecture No. | Week | Unit | Topics to be Covered | Blended Mode | | | Date | Duration | Tracking of Lectures | Related Course Outcome | Signature of Faculty | Signature of HoD | Remarks (if any) |
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| | | | | Mode | Resources | Activity | | | | | | | |
| 1 | 1 | 1 | Introduction to Financial Accounting | | | | | | | | | | |
| 2 | | 1 | Introduction; Scope, Objectives and Branches | | | | | | | | | | |
| 3 | | 1 | GAAP | | | | | | | | | | |
| 4 | 2 | 1 | Classification of accounts and its rules | | | | | | | | | | |
| 5 | | 1 | Journal transaction; recording of transactions | | | | | | | | | | |
| 6 | | 1 | Compound entries | | | | | | | | | | |
| 7 | 3 | 1 | Numericals | | | | | | | | | | |
| 8 | | 1 | Ledger posting and its rules | | | | | | | | | | |
| 9 | | 1 | Preparation of ledger | | | | | | | | | | |
| 10 | 4 | 1 | Trial balance preparation | | | | | | | | | | |
| 11 | | 1 | Trial balance and errors disclosed by it. | | | | | | | | | | |

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| 12 | | 1 | QUIZ | | | | | | | | | | |
| 13 | 5 | 2 | Bank reconciliation Statement | | | | | | | | | | |
| 14 | | 2 | Preparation according to balance method | | | | | | | | | | |
| 15 | | 2 | Preparation according to total mehod | | | | | | | | | | |
| 16 | 6 | 2 | Preparation according to total and balance method | | | | | | | | | | |
| 17 | | 2 | Errors and its rectification | | | | | | | | | | |
| 18 | | 2 | Caselet question | | | | | | | | | | |
| 19 | 7 | 3 | Introduction to bills of exchange | | | | | | | | | | |
| 20 | | 3 | Basic terminology in bills of exchange | | | | | | | | | | |
| 21 | | 3 | Difference between bills of exchange and promi ssory note. | | | | | | | | | | |
| 22 | 8 | 3 | Depreciation: meaning, obsolescence,depletion, amortization, causes of depreciation | | | | | | | | | | |
| 23 | | 3 | Methods of depreciation | | | | | | | | | | |
| 24 | | 3 | Numericals on depreciation | | | | | | | | | | |
| 25 | | 3 | Numericals on depreciation | | | | | | | | | | |

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| 26 | 9 | 4 | Meaning of financial statements, users, capital and revenue expenditure | | | | | | | | | | |
| 27 | | 4 | Trading account | | | | | | | | | | |
| 28 | 10 | 4 | Profit and loss account | | | | | | | | | | |
| 29 | | 4 | Balance sheet | | | | | | | | | | |
| 30 | | 4 | Casestudy of company | | | | | | | | | | |
| 31 | 11 | 4 | Treatment of depreciation and appreciation | | | | | | | | | | |
| 32 | | 4 | Treatment of outstanding, prepaid, accrued and unearned income | | | | | | | | | | |
| 33 | | 4 | Treatment of bad and doubtful debts | | | | | | | | | | |
| 34 | 12 | 4 | Abnormal losses of goods and property and defferred revenue expenditure | | | | | | | | | | |
| 35 | | 4 | Numericals on financial STATEMENTS | | | | | | | | | | |
| 36 | | 4 | Numerical Quiz | | | | | | | | | | |
| 37 | 13 | 4,3 | Revision | | | | | | | | | | |
| 38 | | 1,2 | Revision | | | | | | | | | | |
| 39 | | 1,2 | Model paper discussion | | | | | | | | | | |
| 40 | 14 | 3,4 | Model paper discussion | | | | | | | | | | |