JHARKHAND Rai University
UGC RECOGNISED UNIVERSITY
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Lesson Plan & Tracking

Programe : MBA	Session : 2022-2024	Year : 2022	Sem: I
Course: Financial Reporting Statement and Analysis			
Name of the Faculty: SONAL BHARTI	Commencement Date: 19-09-2022	Date of Closure:	

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)
				ICT Tool/Platform/ LMS	Resources	Activity							
1	1	1	Introduction to Financial Accounting										
2		1	Scope, objectives and branches of accounting										
3		1	Rules of accounting										
4	2	1	Accounting terminologies										
5		1	Journal and recording of transactions.										
6		1	Recording journal transactions										
7	3	1	Ledger posting										
8		1	Trial balance										

9		1	Errors disclosed by trial balance										
10	4	1	Trading account										
11		1	Profit and loss account										
12		1	Balance sheet										
13	5	1	Numericals .										
14		2	Depreciation: Meaning, causes, factors affecting depreciation, terminologies										
15		2	Methods of depreciation										
16	6	2	Fixed and reducing method										
17		2	Numericals .										
18		2	Difference between capital and revenue expenditure										
19	7	2	Income statement										
20		3	Introduction to management accounting										
21		3	Operating, Investing and financing activity										
22		3	Cash flow statement										

23	8	3	Cash flow statement										
24		3	Numericals .										
25	9	3	Fund flow statement										
26		3	Fund flow statement										
27		3	Introduction to budget and budgetary control										
28	10	3	Essentials of budgeting										
29		3	Types of budgeting										
30		3	Types of budgeting										
31	11	3	Numericals .										
32		3	Quiz										
33		4	Introduction to cost accounting, elements of cost and components										
34	12	4	Methods and techniques of costing										
35		4	Cost sheet										
36		4	Standard costing and variance analysis										
37		4,3	Numericals .										

38	13	1,2	Numericals .										
39		1,2	Model paper discussion										
40	14	3,4	Model paper discussion										