Name of the Teacher:\_HEENA**\_**  Class: B.COM I (A)

**Lesson Plan**

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| **S No** | **Period** | **Topics to be Covered** | **Academic Activity to be Organized** |
|  | **17-31 July 2017** | Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions. | **Accounting Games** |
|  | **01-31 Aug 2017** | Accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit. | **Power Point Presentations** |
|  | **01-30 Sept 2017** | Capital and Revenue: Concept and classification of income; expenditure; receipts; Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting; Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. | **Role Playing**  **Case Study** |
|  | **01-31 Oct 2017** | Accounts of Non-profit Organizations. Consignment Accounts: accounting records; Normal and abnormal Loss; Valuation of unsold stock. | **Quiz** |
|  | **01-13 Nov 2017** | Revision and Test |  |

**Topics of Assignments/ Class Tests to be given to the Students:**

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| **Assignment 1** | **Write Notes on:**  1. Qualitative Characteristics of Accounting Information. 2. Principle of Prudence and Consistency. 3. Principle of Materiality and Full Disclosure. 4. Difference between Expenditure and Expense.  5. Branches of Accounting. 6. Difference between Book-Keeping and Accounting. 7. Difference between CST and VAT. |
| **Assignment 2** | 1. Explain the types of errors which affect the trial balance.  2. Explain the types of errors which do not affect the trial balance. 3. Explain the difference between capital expenditure and revenue expenditure with example. 4. what do you mean by depreciation? Explain the difference between fixed instalment and written down value method. |
| **Class Test** | **Chapters 1 to 8** |