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| **LESSON PLAN SESSION 2023-2024 (Odd Sem)**  **SUBJECT-Financial Account**  **Sem. 1st** | | | |
| **S.No** | **WEEK** | **TOPIC** | **REMARK** |
| 1 | 24.07.2023-29.07.2023 | Introduction to the subject, Meaning and characteristics of accounting, Functions of accounting ,objectives of, accountancy, Book –keeping and accounting, accountance, Users of accounting information |  |
| 2 | 01.08.2023-05.08.2023 | Advantages and limitations of accounting, Attributes of accounting information |  |
| 3 | 07.08.2023-12.08.2023 | Basic accounting terms , Basis of accounting- cash and accrual |  |
| 4 | 14.08.2023-19.08.2023 | Accounting principles –concepts, Accounting conventions, Double entry system-stage |  |
| 5 | 21.08.2023-26.08.2023 | Journal -entries , Types of accounts-rules, Advantages and disadvantages of double entry system |  |
| 6 | 28.08.2023-31.08.2023 | Ledger, Ledger and books of original entry, Rules of posting, Sub division of journal, Depreciation, Test-1 |  |
| 7 | 04.09.2023-09.09.2023 | Trial balance, Types of errors, Types of errors, Capital and revenue expenditure, Capital and revenue expenditure-illustrations |  |
| 8 | 11.09.2023-16.09.2023 | Methods of providing depreciation-fixed installment, numerical |  |
| 9 | 18.09.2023-23.09.2023 | Diminishing balance method  Numerical, Trading account , Provisions , Reserves, numerical |  |
| 10 | 25.09.2023-30.09.2023 | Format of trading account, Profit and loss account, Format of Profit and loss account, Balance sheet, Classification of asset and liabilities, Numerical |  |
| 11 | 02.10.2023-07.10.2023 | Financial account with adjustment-numerical, Types of errors, Test 2 |  |
| 12 | 09.10.2023-14.10.2023 | Rectification of error- two sided  Rectification of error- one sided, Numerical |  |
| 13 | 16.10.2023-21.10.2023 | Accounts for nonprofit organizations, Receipt and payment account, The income and expenditure account |  |
| 14 | 23.10.2023-28.10.2023 | Balance sheet, Numerical |  |
| 15 | 01.11.2023-04.11.2023 | Assignment, Consignment accounts, Consignment accounts-principal terms, Books of consignor, numerical |  |
| 16 | 06.11.2023-09.11.2023 | financial accounting, Consignment accounts - numerical |  |
| 17 | 10.11.2023-16.11.2023 | Diwali Break |  |
| 18 | 20.11.2023-24.11.2023 | Numerical , Assignment , Revision |  |
| 19 | 25.11.2023-23.12.2023 | Examinations |  |
| 20 | 24.12.2023-31.12.2023 | Winter Vacation |  |