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| **LESSON PLAN SESSION 2023-2024 (EVEN SEM)**  **Subject Financial Account**  **Sem. B.Com 2nd sem** | | |
| **S.No** | **WEEK** | **TOPIC** |
| 1 | 15.01.2024-20.01.2024 | Introduction to hire purchase system, Accounting records under high purchase, Calculation of cash price, Numerical |
| 2 | 22.01.2024-27.01.2024 | Calculation of interest – inverse progressive method, Product method, Numerical  After sale services, Repossession of goods due to non -payment of installment, numerical |
| 3 | 29.01.2024-03.02.2024 | Transfer of asset to third party, Sale of asset by higher purchaser  Purchase through financial institutions , Goods of small value  Installment payment system, Numerical |
| 4 | 05.02.2024-10.02.2024 | Branch accounts, Branch account by direct method, Numerical |
| 5 | 12.02.2024-17.02.2024 | Branch account with petty cash with imp rest system, Branch account with final account method, Numerical  Memorandum branch stock account, Stock and debtor system of branch account, Numerical, Wholesale branch account, Numerical |
| 6 | 19.02.2024-24.02.2024 | Incorporation entries in the books of head office, Numerical, Treatment of in transit items |
| 7 | 26.02.2024-29.02.2024 | Foreign branches-conversion of trial balance, Numerical  Test-1, Departmental accounts, General P&L and balance sheet  Numerical |
| 8 | 04.03.2024-09.03.2024 | Dissolution of partnership firm , realization account  Partner’s loan account, capital account, cash and bank account  Numerical, Insolvency of a partner |
| 9 | 11.03.2024-16.03.2024 | One partner solvent – numerical, Gradual realization of assets and piece meal distribution, Numerical, Test 2 |
| 10 | 18..03.2024-22.03.2024 | Amalgamation of partnership firm, Sale of partnership firm  Numerical, Joint venture, Methods of maintaining joint venture records, Joint bank account- numerical |
|  | 23.03.2024-31.03.2024 | **HOLI BREAK** |
| 11 | 01.04.2024-06.04.2024 | Underwriting of a shares of company, numerical  No separate account of J.V – covertures keep record, numerical  Memorandum method, numerical |
| 12 | 08.04.2024-13.04.2024 | Royalty account , Rent and royalty, Journal entries in the books of lessee, Royalty in connection with mines, Half yearly payment of royalty, numerical, Reduction of work due to strike- numerical |
| 13 | 15.04.2024-20.04.2024 | Lockout and receipts of subsidy, Numerical, Sub lease, Numerical |
| 14 | 21.04.2024-27.04.2024 | Royalties – oil wells, Royalties – brick making, Royalties – patents, Copyright royalties, Numerical |
| 15 | 29.04.2024-30.04.2024 | Revision |