**SARASWATI MAHILA MAHAVIDHYALAYA,PALWAL**

**LESSON-PLAN**

**Class: BBA 1stYear Semester: 1st**

**Subject:Financial Accounting Session: 2020-21**

|  |  |
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| **Lecture Number** | **Topic** |
| **1-18** | **UNIT I** |
|  | Meaning of Accounting |
|  | Characteristics of Financial Accounting |
|  | Book keeping and Accounting |
|  | Users of accounting information |
|  | Accounting principles-meaning |
|  | Accounting concepts |
|  | Accounting process -introduction |
|  | Cash book |
|  | Recording of business transaction to preparation of trial balance. |
| **1-20** | **UNIT II** |
|  | Rectification of errors |
|  | Two sided errors |
|  | One sided error |
|  | Suspense Account |
|  | Preparation of Final Accounts -Meaning |
|  | Trading Account |

**SARASWATI MAHILA MAHAVIDHYALAYA,PALWAL**

**LESSON-PLAN**

**Class: BBA 1stYear Semester: 1st**

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| **Lecture Number** | **Topic** |
|  | Profit & Loss account |
|  | Balance sheet |
|  | Preparation of Final Accounts along with major adjustments. |
| **1-22** | **UNIT III** |
|  | Bank Reconciliation Statement-Meaning |
|  | Methods of preparing Bank Reconciliation Statement |
|  | Accounts of non-profit organization-meaning |
|  | Receipts and payments account |
|  | Income and expenditure account |
|  | Balance sheet |
|  | Single entrysystem |
|  | Statement of affairs method |
|  | Conversion into double entry method |
| **1-20** | **UNIT IV** |
|  | Joint venture Accounts-Introduction |
|  | Accounting treatment of joint venture accounts |
|  | Consignment Accounts |