

Dr B. B. Hegde First Grade College, Kundapura.
Department of Commerce
Lesson Plan/Curriculum Plan: 2020-21 (II Term)

Subject & Paper Code	Teachers	Class & Semester	Date
Financial Accounting-II BCMCMC-182	Mr. Rajesh Mr. Sathish Kanchan Mr. Yogeesh Shanubog Ms. Asha Shetty	I B.Com & II Semester	08.05.2021

Chapter	Objectives	Methodology/ Instructional techniques	Students learning points
UNIT I: Accounting from incomplete records	To Know the meaning, merits and limitations of Single entry system. To know the conversion of single entry into double entry.	Lecturing Chalk and Talk method Discussion Of Possible Questions Online class by using Google classroom, EdPuzzle, Whatsapp etc	Meaning of single entry system. Merits and limitations. Analytical method of calculation of profit. Conversion into double entry system only.
UNIT II: Consignment accounts	To know the valuation of consignment stock and abnormal loss. To know about the consignor and consignee.	Lecturing method Chalk and talk method Illustrations Online class by using Google classroom, EdPuzzle, Whatsapp etc	Valuation of consignment stock and abnormal loss account. Journal entry and Ledger account preparation in the books of consignor and consignee.
UNIT III: Joint Venture Accounts	To know the concept of Joint venture and the differences between join venture and partnership. To know the accounting treatment when saperate set of books are maintained and not maintained	Lecturing method Chalk and talk method Illustrations Online class by using Google classroom, EdPuzzle, Whatsapp etc	

UNIT 3: Fire insurance claim	To study about the Fire insurance claims and Average clause.	Lecturing method Chalk and talk method Illustrations Online class by using Google classroom, EdPuzzle, Whatsappetc	Meaning of fire insurance claim. Problems on loss of stock(including average clause)
UNIT 4: Hire purchase system	To know about different terms in Hire purchase system. To know the difference between Sale and Hire purchase	Lecturing Chalk and talk method Illustrations Online class by using Google classroom, EdPuzzle, Whatsappetc	Meaning and features of Hire purchase system. Preparation of ledger and journal entries in the books of Hire Purchaser and Hire Seller. Problems on partial and full re-acquisition.
UNIT 5: Instalment system	To know about Instalment system. To know the difference between hire purchase and instalment system.	Lecturing Chalk and talk method Illustrations Online class by using Google classroom, EdPuzzle, Whatsappetc	Meaning of Instalment system. Journal entries and Ledger accounts in the books of Purchaser and Seller.

REQUIREMENTS:

Black Board, LCD, Computer System

E-RESOURCES:

www.investopedia.com

[en.wikipedia.org/wiki/Financial accounting](http://en.wikipedia.org/wiki/Financial_accounting)

BOOKS FOR REFERENCE:

Advanced Accounting Shukla M.C. Grewal T.S.

Advanced Accounting Gupta R.L.

Financial accounting Maxim carl

Financial Accounting II- Suresh/Madhava M/Sandhya M/

NOTES:

Financial accounting is important because it provides an organization's stakeholders with business statements, allowing them to know if the organization is making or losing money.

This involves the preparation of financial statements available for public consumption. Stockholders, suppliers, banks, employees, government agencies, business owners and other shareholders are examples of people interested in receiving such information for decision making purpose.

Adva Shetty
FACULTY

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HOD

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