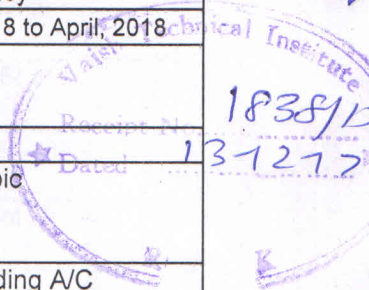


Name of the Faculty		Pawan Kumar (Theory and Practical)		
Discipline		Office Management and Computer Application		
Semester		4th		
Subject		Book-Keeping & Accountancy		
Lesson Plan Duration		15 Weeks (from January, 2018 to April, 2018)		
Work Load(Lecture/Practical) per week (in Hours)		Lecture-05, Practical-04		
Week	Theory		Practical	
	Lecture Day	Topic (including assignment/ Test)	Practical Day	Topic
1st	1st	Financial Statement- concept,user	1st	Preparation of Trading A/C
	2nd	Trading Account-Meaning,need & imp		
	3rd	Items to be recorded on Dr. Side	2nd	Preparation of Trading A/C
	4th	Items to be recorded on Cr. Side		
2nd	1st	Profit and loss A/C-	1st	Preparation of P & L A/C
	2nd	Items to be recorded in P&L A/C		
	3rd	Closing Entries relating to P&L A/C	2nd	Preparation of P & L A/C
	4th	Format of Profit and Loss A/C		
3rd	1st	Balance Sheet- Need and Importance	1st	Preparation of Balance Sheet
	2nd	Features of Balance Sheet, Grouping		
	3rd	Marshalling of Assets and Liabilities	2nd	Preparation of Trading, Profit & Loss A/C, and Balance Sheet
	4th	Classification of Assets and Liabilities		
4th	1st	Adjustment-Closing Stock, Depreciation,	1st	Recording of Adjustment in Final Accounts
	2nd	Adjustment- Bad-Debts, Provision		
	3rd	New and Old Provision	2nd	Recording of Adjustment in Final Accounts
	4th	Adjustment-Int on capital, Drawing		
5th	1st	Prepaid and outstanding Expenses	1st	Practical problems of Final Accounts
	2nd	Accrued and unearned Income		
	3rd	Assignments/Revision	2nd	Practical problems of Final Accounts
	4th	Assignments/Revision		
6th	1st	Depreciation-Meaning, features, causes	1st	Preparation of Asset and Depreciation Account-SL Method
	2nd	Depreciation-Importance & Factors		
	3rd	Straight Line Method- Meaning & Imp	2nd	Preparation of Asset and Depreciation Account-SL Method
	4th	Straight Line Method-Merits, Demerits		
7th	1st	Written Down Value Method-	1st	Preparation of Asset and Dep. Account-WDV Method
	2nd	Written Down Value Method-		
	3rd	Assignments/Revision	2nd	Preparation of Asset and Dep. Account-WDV Method
	4th	Assignments/Revision		
8th	1st	Non-for-Profit Organisation	1st	preparation of Receipt & Payment Account
	2nd	Receipt and Payment A/C		
	3rd	Diff. between C. B & Receipt & payment	2nd	preparation of Income & Expenditure Account
	4th	Income and Expenditure Account		
9th	1st	Income and Expenditure Account	1st	preparation of Income & Expenditure Account
	2nd	Balance Sheet-of non profit organisation		
	3rd	Important items of Non profit Org	2nd	Recording of imp items in Financial Statement of NPO
	4th	Important items of Non profit Org		
10th	1st	Important items of Non profit Org	1st	Recording of imp items in Financial Statement of NPO
	2nd	Important items of Non profit Org		
	3rd	Opening and Closing Balance Sheet	2nd	preparation of Financial Statement of NPO
	4th	Adjustment of Subscription		

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11th	1st	Adjustment of Subscription	1st	preparation of Financial Statement of NPO
	2nd	Assignments/Revision		
	3rd	Assignments/Revision	2nd	preparation of Financial Statement of NPO
	4th	Test		
12th	1st	Share-Meaning, Nature, types	1st	preparation of Financial Statement of NPO
	2nd	Preference Share-Types		
	3rd	Share Capital-Types	2nd	Entries on issue of Share
	4th	Public subscription of shares		
13th	1st	Issue of Share at par	1st	Recording of issue of share at par
	2nd	Issue of Share at par		
	3rd	Issue of Share at Premium	2nd	Recording of issue of share at Premium
	4th	Issue of Share at Premium		
14th	1st	Use of Cash Book	1st	Preparation of Cash Book while issuing the share
	2nd	Issue of Share at Discount		
	3rd	Under Subscription of Share	2nd	Recording of under and over subscription of shares
	4th	Over Subscription of Share		
15th	1st	Calls in arrear, calls in advance	1st	Entries of forfeiture of share
	2nd	Forfeiture of shares		
	3rd	Assignments/Revision	2nd	Entries of forfeiture of share
	4th	Test		