

SATYUG DARSHAN INSTITUTE OF ENGINEERING AND TECHNOLOGY, FARIDABAD

Lesson Plan / Teaching Plan / Lecture Plan with Progress : BBA General - 1st Semester : 2025 - 26

Course Name (Code) : Financial Accounting (BBG-103-V)

Faculty : Mr. Paramjeet Singh Ahuja

Topics / lectures are arranged in sequence - same - as taught in the class. Maintain data related to "Date" in its hard copy.					
S. No.	Lecture No.	Topic Description	Teaching Pedagogy	Reference Material	Remarks, if any
1	Lect. 1	Introduction to the Subject and approach to study the Subject.	Board	T 1	
2	Lect. 2	Unit 1: Meaning and Scope of Accounting	Board	T 1	
3	Lect. 3	Above topic contd.....	Board	T 1	
4	Lect. 4	Branches of Accounting	Board	T 1	
5	Lect. 5	Above topic contd.....	Board	T 1	
6	Lect. 6	Financial Accounting : Meaning and Nature.	Board	T 1	
7	Lect. 7	Above topic contd.....	Board	T 1	
8	Lect. 8	Accounting Principles : Concepts and Conventions	Board	T 1	
9	Lect. 9	Above topic contd.....	Board	T 1	
10	Lect. 10	Application of Generally Accepted Accounting Principles (GAAP) in recording financial transactions and preparing financial statements.	Board	T 1	
11	Lect. 11	Above topic contd.....	Board	T 1	
12	Lect. 12	Above topic contd.....	Board	T 1	
13	Lect. 13	Unit 2 : Accounting Process : From recording of business transactions to preparation of trial balance. (Only theoretical aspects).	Board	T 1	
14	Lect. 14	Above topic contd.....	Board	T 1	
15	Lect. 15	Depreciation : Meaning and Concept, Nature and Causes	Board	T 1	
16	Lect. 16	Above topic contd.....	Board	T 1	
17	Lect. 17	Methods of computing depreciation : Straight Line Method	Board	T 1	
18	Lect. 18	Above topic contd.....	Board	T 1	
19	Lect. 19	Methods of computing depreciation : Diminishing Balance Method	Board	T 1	
20	Lect. 20	Above topic contd.....	Board	T 1	
21	Lect. 21	Numericals' Practice	Board	T 1	
22	Lect. 22	Numericals' Practice	Board	T 1	
23	Lect. 23	Unit 3 : Preparation of financial statements of non-corporate business entities.	Board	T 1	
24	Lect. 24	Preparation of Trading Account (Without Adjustments)	Board	T 1	
25	Lect. 25	Above topic contd.....	Board	T 1	
26	Lect. 26	Preparation of Profit and Loss Account (Without Adjustments)	Board	T 1	
27	Lect. 27	Above topic contd.....	Board	T 1	
28	Lect. 28	Preparation of Balance Sheet (Without Adjustments)	Board	T 1	
29	Lect. 29	Above topic contd.....	Board	T 1	
30	Lect. 30	Final Accounts With Adjustments	Board	T 1	
31	Lect. 31	Numericals' Practice	Board	T 1	
32	Lect. 32	Numericals' Practice	Board	T 1	
33	Lect. 33	Numericals' Practice	Board	T 1	
34	Lect. 34	Capital and Revenue Expenditures and Receipts	Board	T 1	
35	Lect. 35	Above topic contd.....	Board	T 1	
36	Lect. 36	Unit 4 : Accounting for Non-Profit Organisations : Meaning and Concept	Board	T 1	
37	Lect. 37	Receipts and Payments Account : Preparation and its Significance	Board	T 1	
38	Lect. 38	Above topic contd.....	Board	T 1	
39	Lect. 39	Preparation of Income and Expenditure Account and Balance Sheet	Board	T 1	
40	Lect. 40	Numericals' Practice	Board	T 1	
41	Lect. 41	Numericals' Practice	Board	T 1	
42	Lect. 42	Joint Venture Accounts : Meaning and Concept	Board	T 1	
43	Lect. 43	Difference between Joint Venture and Partnership Accounts	Board	T 1	
44	Lect. 44	Preparation of Joint Venture Account - All Methods	Board	T 1	
45	Lect. 45	Numericals' Practice	Board	T 1	
46	Lect. 46	Numericals' Practice	Board	T 1	
47	Lect. 47	Unit 2 : Accounting Process : From recording of business transactions to preparation of trial balance. (Practical aspects).	Board	T 1	
48	Lect. 48	Numericals' Practice	Board	T 1	
49	Lect. 49	Numericals' Practice	Board	T 1	
50	Lect. 50	Numericals' Practice	Board	T 1	
51	Lect. 51	Rectification of Errors	Board	T 1	
52	Lect. 52	Above topic contd.....	Board	T 1	
53	Lect. 53	Unit 3 : Computerised Accounts by using Tally Software.	Board	T 1	
54	Lect. 54	Above topic contd.....	Board	T 1	
55	Lect. 55	Above topic contd.....	Board	T 1	

Study Material / Books / Web-resources / Online Courses Links etc.

S. No.	Description
T 1	R.L. Gupta – Advanced – Sultan Chand and Sons
T 2	Maheshwari and Maheshwari – An Introduction To Accountancy 5th – Vikas Publishing House