

**ST. JOSEPH COLLEGE, HASSAN**

**(Affiliated to the University of Mysore)**

**LESSON PLAN 2018-2019 (Even Semester)**

**FINANCIAL ACCOUNTING II (6 Hours per week)**

**CLASS : II SEM B Com**

**Prepared by:**

**GURU PRASAD N N**

**Objectives of the Subject:** *To develop an understanding among the students the use of different accounting methods in different business situation and use of computer as an accounting tool..*

<b><i>UNIT/ SESSION/ HOURS (TIME REQUIRED)</i></b>	<b><i>TOPICS FOR STUDENT PREPARATION (INPUT)</i></b>	<b><i>PROCEDURE (PROCESS)</i></b>	<b><i>LEARNING OUTCOME (OUTPUT)</i></b>	<b><i>ASSESSMENT</i></b>
<b>MODULE 1: Hire purchase system 14 Hr.</b>	Accounting for Hire purchase System	Lecture Discussion Case Study Analysis.	To understand the concept of Hire purchase System and re possession	Concept based case building, Descriptive Test, MCQ

<b>MODULE 2: Installment purchase system 14 Hrs.</b>	Accounting for Installment System	Lecture Discussion Case Study Analysis.	To understand the concept of Installment System.	Concept based case building, Descriptive Test, MCQ
<b>MODULE 3: Royalties accounts 16 Hrs.</b>	Accounting for Royalties	Lecture Discussion Case Study Analysis.	To understand the concept of royalties and various accounts.	Concept based case building, Descriptive Test, MCQ
<b>MODULE 4: Consignment account 16 Hrs.</b>	Accounting for Consignment	Lecture Discussion Case Study Analysis.	To familiarize the students with consignment and problems on cost and invoice price.	Concept based case building, Descriptive Test, MCQ
<b>MODULE 5: Final accounts of NPO 12 Hrs.</b>	Final Accounts of Non profit Organization.	Lecture Discussion Case Study Analysis.	To understand the concept of final accounts and income and expenditure account.	Concept based case building, Descriptive Test, MCQ
<b>MODULE 6: Computerized accounting 4 Hrs.</b>	Computerized accounting with Tally.	Lecture Discussion Case Study Analysis	To understand the concept uses of computer software for accounting.	Concept based case building, Descriptive Test, MCQ

**MODULE WISE LESSON PLAN**

**HOUR WISE LESSON PLAN**

**Subject: Financial Account 2**

**Lecture Hours: 72 Hrs.**

<i>Sl. No.</i>	<i>Unit &amp; Objectives</i>	<i>No. of LH</i>	<i>Methodology/ Instructional Techniques</i>	<i>Evaluation</i>
<b>Module 1.</b>	<b>Accounting for Hire Purchase System</b>	<b>14</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction	1	Lecture and Illustrations.	
2.	Problems solving	12	Lecture and Illustrations.	
3.	Revision/ Repetition of cases/ Cases/ Examples	1	Lecture and Illustrations.	
<b>Module 2.</b>	<b>Accounting for Installment Purchase System</b>	<b>14</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction and Definition	1	Lecture and Illustrations.	
2.	Illustration regarding Installment method	12	Lecture and Illustrations.	
3.	Revision/ Repetition of cases/ Cases/ Examples	1	Questions/ Viva	
<b>Module 3.</b>	<b>Accounting for Royalties System</b>	<b>16</b>		<b>Question &amp; Answer,</b>

				<b>Tests</b>
1.	Introduction and meaning	1	Lecture and Illustrations.	
2.	Problems on various accounts	14	Lecture and Illustrations.	
3.	Revision/ Repetition of cases/ Cases/ Examples	1	Questions/ Viva	
<b>Module 4.</b>	<b>Accounting for Consignment System</b>	<b>16</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction and meaning	1	Lecture and Illustrations.	
2.	Problems on consignment accounts	14	Lecture and Illustrations.	
3.	Revision/ Repetition of cases/ Cases/ Examples	1	Questions/ Viva	
<b>Module 5.</b>	<b>Final accounts of Non Profit Organisation</b>	<b>12</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction and meaning	1	Lecture and Illustrations.	
2.	Problems on final accounts	10	Lecture and Illustrations.	
3.	Revision/ Repetition of cases/ Cases/ Examples	1	Questions/ Viva	
<b>Module 6.</b>	<b>Computerized Accounts</b>	<b>4</b>		<b>Question &amp; Answer, Tests</b>
2.	Introduction and meaning	1	Lecture and Illustrations.	
2.	Practical issue	2	Lecture and Illustrations.	
3.	Revision/ Repetition of cases/ Cases/ Examples	1	Questions/ Viva	

**References:**

- 1) **Financial accounting : B S Raman**
- 2) **Advanced accounting : R L Gupta & Radhaswamy M**
- 3) **Advanced accounting : M C Shukla & t S Grewal**
- 4) **Financial accounting : S P Jain & Narang K L**
- 5) **Advanced accounting : P C Tulsain**

**Thanking You,  
Yours Faithfully,  
Guru Prasad N N**