

ST. JOSEPH'S FIRST GRADE COLLEGE, HASSAN.
(Affiliated to the University of Mysore)
LESSON PLAN 2018 – 2019 (even semester)

I SEM BBA

FINANCIAL ACCOUNTING – II

Prepared by:
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Objectives of the subject: to familiarise the student with financial accounting and its analysis.

MODULE WISE LESSON PLAN

UNIT/HOURS (TIME REQUIRED)	TOPICS FOR STUDENT PREPARATIO N	PROCEDURE	LEARNING OUTCOME	ASSESSMENT
MODULE 1: Joint venture 15 Hr	Meaning -objectives	Lecture Discussion	Methods of preparing accounts with separate books and without separate books. Differences between consignment and joint venture.	Question paper problems solution. Test.
1 st CIA				
MODULE 2: Branch accounts 10 Hr	Meaning -objectives	Lecture Discussion	Types – dependent branches- problems on debtors system only at cost and invoice price	problems solution. Test.
2 nd CIA				
MODULE 3: Hire purchase 15 Hr	Meaning -objectives	Lecture Discussion	Problems on hire purchase (excluding repossession)	problems solution. Test.
3 rd CIA				
MODULE 4: Instalment system 10 Hr	Meaning -objectives	Lecture Discussion	Problems on instalment purchases.	problems solution. Test.
4 th CIA				
MODULE 5: Partnership accounts 15 Hr	Meaning -objectives	Lecture Discussion	Accounting treatment on admission, retirement and death of a partner. Treatment of goodwill.	problems solution. Test.
5 th CIA				
MODULE 6: Dissolution of partnership firm 15 Hr	meaning	Lecture Discussion	Preparation of account (excluding Garner v/s Murray case)	Problems solution

Hour wise lesson plan
Subject: Financial Accounting – II
Lecture hours: 80 Hrs

Sl. No.	Unit and objectives	No of LH	Methodology/ instructional Technique	Evaluation
Module 1.	Joint venture	15		Problems and solution. Tests.
1.	Meaning and objectives	1	Lecture and Illustrations	
2.	Preparing accounts	14	Lecture and Illustrations	
Module 2.	Branch accounts	10	Lecture and Illustrations	Problems and solution. Test.
1.	Meaning and objectives	1	Lecture and Illustrations	
2.	Problems on debtors system at cost and invoice price	1	Lecture and Illustrations	
Module 3.	Hire purchase	15		Problems and solution. Test.
1.	Meaning and objectives	15	Lecture and Illustrations	
2.				
Module 4.	Installment system	10		Problems and solution. Test.
1.	Meaning	1	Lecture and Illustrations	
2.	Problems on instalment system	9	Lecture and Illustrations	
Module 5.	Partnership accounts			Problems and solution. Test.
1.	Meaning	1	Lecture and Illustrations	
2.	Problems on partnership	14	Lecture and Illustrations	
Module	Dissolution of partnership firm	15		Problems and solution. Test.

6.				
1.	Meaning	1	Lecture and Illustrations	
	Problems	14	Lecture and Illustrations	

Reference Books:

1. Auditing T R Tandon
2. Practical auditing B N Tandon
3. Practical Auditing – Spicer and Spegler
4. Auditing Jagadeesh prakash