

Government College saraswati nagar (Yamunanagar)

Lesson Plan (Session- 2025-26)

(Odd Semester)

Name of Teacher: Sohan lal

Department : Commerce

Class & Semester: B.Com. 1ST Sem. (NEP)

Subject & Code: B23-COM-101: Financial Accounting

Aug

Financial Accounting: Concept, Objective and Scope,

Accounting principles

A Brief overview of accounting standards in India, Journal, ledger and Trail balance

Sep.

Concept of Capital and revenue, Concept of provision and reserves, Final Account ,
Accounts of Non profit Organisation.

Oct.

Branch accounts: Dependent branch, debtors system,

Nov.

Consignment accounts: Accounting procedure with normal and abnormal loss,
valuation of unsold stock

Hire purchase system and instalment payment method

Revision