

शासकीय इंजी. विश्वेश्वरैया स्नातकोत्तर महाविद्यालय



नेक द्वारा "बी++" ग्रेड मूल्यांकित  
कोरबा (छ.ग.)

**शिक्षक दैनिकिनी**

सत्र : 20.18 - 20.19.

प्राध्यापक का नाम R. K. MOURYA

विषय ASST. PROF. (COMMERCE)

शासकीय इंजी. विश्वेश्वरैया स्नातकोत्तर महाविद्यालय

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## (अकादमिक कार्य योजना)

सत्र .....  
Session



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

SYLLABUS  
B.COM PART-I

GROUP-I  
PAPER - I

FINANCIAL ACCOUNTING

M.M. 75

### OBJECTIVE

To Impart basic accounting knowledge as applicable to business.

### COURSE INPUTS

#### UNIT-I

Meaning and Scope of Accounting: Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, Accounting standard in India. Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between journal & ledger, Capital & Revenue: Classification of Income & Expenditure and Receipt.

#### UNIT-II

Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

#### UNIT-III

Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Indian accounting Standard : Provisions and Reserves. Accounts of Non-Trading Institutions.

#### UNIT-IV

Special Accounting Areas: Branch Accounts : Dependent branch : Debtors system, stock and debtor system; Hire-purchase and instalment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Instalment purchase system; After sales service.

#### UNIT-V

a. Partnership Accounts : Essential characteristics of partnership; Partnership deed : Final accounts; Adjustments after closing the accounts; Fixed fluctuating capital; Goodwill; AS-10; Joint Life Policy; Change in Profit Sharing Ratio.  
b. Reconstitution of a partnership firm-Admission of a partner; Retirement of a partner; Death of a partner; Dissolution of a firm; Accounting Entries; Insolvency of Partnership firm-Modes of Dissolution of a firm; Accounting entries; Insolvency of partners distribution.

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Principal

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प्राचार्य

विभागाध्यक्ष

H.O.D



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सत्र 2018-19  
Session

## (अकादमिक कार्य योजना)

कक्षा एवं विषय Class & Subject B.COM (I Year)	माह का प्रस्तावित कार्य Proposed Work of the Month
July & Aug. Financial Accounting Unit-I	Meaning & scope of Accounting Diff. Between Book keeping & Accounting Accounting transaction, Journal Rules of debit & credit, compound entry, opening entry Journal & ledger, classification of Income & expenditure
Sept 2018 Unit-II	Final Accounts - Trial Balance, Trading & profit & loss account, Balance Sheet, Adjustment Entries, Rectification of Errors Suspense account, Effect on Profit
Oct. 2018 Unit-III	Depreciation provision & Reserve, causes of Dep. methods of Dep. Depreciation Accounting, methods of Accounting, Dep. funds, Policy, change in method, Accounts of Non Trading Institutions
Nov. 2018 Unit-IV	Branch Accounts Debtors system, Stock, Hire Purchase & Instalment Purchase system, Instalment method, legal provision regarding Hire Purchase contract
Dec 2018 Unit-V	Partnership Accounts - characteristics, Partnership deed, Final Accounts, Adjustments after closing the accounts, Goodwill, AS-10, Joint Life Policy, change in profit sharing ratio, Admission, Death, Retirement, Dissolution

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# अध्यापन योजना

माह July 2018  
Month

महाविद्यालय का नाम G.V.P.G. College विभाग Commerce  
Name of College Korbay Department

दिनांक Date	कक्षा Class	दैनिक प्रस्तावित कार्य Daily Proposed Work	किया गया वास्तविक कार्य Actual Work Done	विवरण Discription
3/7/18	B.com.	Knowledge of subject	Journal entry	
		Introduction of		
		Journal entry		
04/7/18		EXAM DUTY		
5/7/18	B.com.	Financial Accounting	characteristic	
			Nature & Scope	
			of Accounting	
6/7/18	B.com.	Financial Accounting	objective & function	
			of Accounting	
	B.com.	Business maths	matrix example	
			(A+B) & (A-B)	
7/7/18	B.com.	Financial Accounting	Branch, Advantage	
			& Disadvantage	
	B.com.	Business maths	matrix	
			A11, A13	
8/7/18		SUNDAY		
9/7/18	B.com.	Financial Accounting	Diff. Between	
			Book Keeping & Accounting	
	B.com.	Business maths	matrix B-3, B/5	

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# अध्यापन योजना

माह July 2018  
Month

महाविद्यालय का नाम J.E.V.P.G. College  
Name of College  
विभाग Commerce  
Department

दिनांक Date	कक्षा Class	दैनिक प्रस्तावित कार्य Daily Proposed Work	किया गया वास्तविक कार्य Actual Work Done	विवरण Discription
10/7/18	B.com	Financial Accounting	Book Keeping & Accounting	
	B.com	Business Maths	Matrix B/9, B/10	
11/7/18	B.com	Accounting principle	Nature, characteristics	
	B.com	Business Maths	Kinds of Principles	
	B.com	Bus. Communication	Matrix C/1, C/2	
12/7/18	B.com	Financial Accounting	Definition, features	
	B.com	Business Maths	Matrix C/1, C/2	
	B.com	Bus. Communication	Definition, features	
	B.com	Financial Accounting	concept of Accounting	
13/7/18	B.com	Business Maths	Basic principle of Accounting	
	B.com	Bus. Communication	Matrix C/1, C/2	
	B.com	Bus. Communication	Nature, objectives	
14/7/18	B.com	Financial Accounting	use of Accounting	
	B.com	Business Maths	principles	
	B.com	Bus. Communication	Matrix D/1, D/2	
15/7/18	B.com	Financial Accounting	Importance, process	
	B.com	Business Maths	Rules of debit & credit	
	B.com	Bus. Communication	Book Keeping, D.P. & Matrix C/1, C/2	
		SUNDAY	Feedback, Importance	

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माह July 2018  
Month

महाविद्यालय का नाम JEVPS College  
Name of College  
विभाग Commerce  
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दिनांक Date	कक्षा Class	दैनिक प्रस्तावित कार्य Daily Proposed Work	किया गया वास्तविक कार्य Actual Work Done	विवरण Discription
16/7/18	B.com.I	Financial Accounting	Types of Account	
	B.com.I	Business Maths	Q.1, 3, Solved	
	B.com.I	BUS. Communication	Q.12, 15 Stole, form	
17/7/18	B.com.I	Financial Accounting	Journal entry	
	B.com.I	Business Maths	Q.4, 7, Matrix	
	B.com.I	BUS. Communication	Media, Information	
18/7/18	B.com.I	Financial Accounting	Journal entry	
	B.com.I	Business Maths	Q.9, 10 Solved	
	B.com.I	BUS. Communication	Transaction	
19/7/18	B.com.I	Financial Accounting	Journal entry	
	B.com.I	Business Maths	Q.12, 13 Solved	
	B.com.I	BUS. Stat	Matrix E.9, 8 Q.12 definition, char. Important	
20/7/18	B.com.I	Financial Accounting	Journal entry	
	B.com.I	Business Maths	Q.16, 18, 19	
	B.com.I	BUS. Stat	Matrix E.16, 18, 19 Mean Individual series	

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# अध्यापन योजना

माह July 2018  
Month

महाविद्यालय का नाम J.E.V.P.G. College  
Name of College  
विभाग Commerce  
Department

दिनांक Date	कक्षा Class	दैनिक प्रस्तावित कार्य Daily Proposed Work	किया गया वास्तविक कार्य Actual Work Done	विवर Discrip
21/7/18	B.com.I	Financial Accounting	COB BOOK FORMATS	
	B.com.II	Business Maths	definition, formats	
	B.com.III	Bus. Stats	Matrix E/D, F	1
22/7/18		SUNDAY		
23/7/18	B.com.I	Financial Accounting	COB BOOK 3, 5	Solve
	B.com.II	Business Maths	Matrix F-3, 6	
	B.com.III	Bus. Stats	A/8, 9, 7	
24/7/18	B.com.I	Financial Accounting	COB BOOK 24, 7, 29	
	B.com.II	Business Maths	Matrix Equation	
	B.com.III	Bus. Stats	A/1	
	B.com.IV		A/10, A/11	
25/7/18	B.com.I	Financial Accounting	COB BOOK 11 & 13	
	B.com.II	Business Maths	Matrix Equation A/4	
	B.com.III	Bus. Stats	A/13, A/15	
26/7/18	B.com.I	Financial Accounting	Subsidiary Books	
	B.com.II	Business Maths	24.1 & B	
	B.com.III	Bus. Stats	Matrix Ex. B/1, 4	
			A 26.12 median	formula

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# अध्यापन योजना

माह July 2018  
Month

महाविद्यालय का नाम JVPB  
Name of College College K...

विभाग Commerce  
Department

दिनांक Date	कक्षा Class	दैनिक प्रस्तावित कार्य Daily Proposed Work	किया गया वास्तविक कार्य Actual Work Done	विवरण Discription
27/7/18	B.com.I	Financial Accounting	Subsidiary Books	12
	B.com.I	Business Maths	Matrx B.11, B.12	
	B.com.II	Bus. Stats	B12, B13	
28/7/18	B.com.I	Financial Accounting	Subsidiary Books	19
	B.com.I	Business Maths	Matrx Equation B.19	
	B.com.II	Bus. Stats	B17, B19	
29/7/18		SUNDAY		
30/7/18	B.com.I	Financial Accounting	Ledger B.1 & B3 solved	11
	B.com.I	Business Maths	Matrx Equation C/1	
	B.com.II	Bus. Stat	B/10, B/14	
31/7/18	B.com.I	Financial Accounting	Ledger B.5, B7 solved	19
	B.com.I	Business Maths	Matrx C/5, B9	
	B.com.II	Bus. Stat.	B/17, B/19	
01/8/18	B.com.I	Financial Accounting	Ledger B.8 solved	12
	B.com.I	Business Maths	Matrx C/6 C/12	
	B.com.II	Bus. Stat.	Note formally	

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