**LESSON-PLAN (Session 2021-22) Even Semester**

**Name of Professor: MS. AMITA RANI**

**Subject: FINANCIAL ACCOUNTING-II**

**Class: B.COM I**

**Subject/Paper: BC-201**

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| **Sr. No.** | **Days**  | **Topics to be covered** | **Remarks if any** |
|  | **01-04-2022to 15-04-2022** | **Partnership account: characteristics of partnership; partnership deed** |  |
|  | **16-04-2022-30-04-2022** | **final accounts; adjustment after closing the accounts** |  |
|  | **01-05-2022to 15-05-2022** | **fixed and fluctuating capital; accounts; goodwill** |  |
|  | **16-05-2022-31-05-2022** | **Joint life policy; change in profit sharing ratio.** |  |
|  | **01-06-2022to 15-06-2022** | **Hire purchase and instalment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.** |  |
|  | **16-06-2022-30-06-2022** | **Branch Accounts: dependent branch, debtor’s system, stock and debtor system; final accounts; wholesale branch.**  |  |
|  | **01-07-2022to 16-07-2022** | **Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes &accounting treatment.** |  |

\*Vacation as per university calendar