

**Faculty Name: MR. NANDESHWAR****Lesson Plan For Even Session**

Class: BBA 1ST SEM

Subject: FINANCIAL ACCOUNTING (BBG-103-V)

Session : July 2025-Dec 2025

<b>Week</b>	<b>Lect.</b>	<b>Topic</b>	<b>Tentative Date</b>
1	1	Introduction to Accounting: Meaning, objectives, and importance	Mon, 21 Jul 2025
	2	Scope and functions of accounting	Tue, 22 Jul 2025
	3	Nature and characteristics of financial accounting	Wed, 23 Jul 2025
	4	Branches of accounting – Financial, Cost, and Management accounting	Thu, 24 Jul 2025
2	5	Accounting principles – Concepts (Entity, Going Concern, Accrual, etc.)	Mon, 28 Jul 2025
	6	Accounting conventions – Consistency, Conservatism, etc.	Tue, 29 Jul 2025
	7	Introduction to GAAP and its importance	7/30/2025
	8	Application of GAAP in transaction recording	7/31/2025
3	9	Application of GAAP in preparation of financial statements	8/4/2025
	10	Case study/discussion on GAAP in real-world companies	8/5/2025
	11	The accounting cycle: Steps from transaction to trial balance	8/6/2025
	12	Journal entries – Format, rules of debit and credit	Thu, 7 Aug 2025
4	13	Ledger posting and balancing of accounts	Mon, 11 Aug 2025
	14	Preparation of Trial Balance – Objectives and methods	Tue, 12 Aug 2025
	15	Types of accounting errors: Classification and causes	Wed, 13 Aug 2025
	16	Rectification of errors – Before and after preparation of trial balance	Thu, 14 Aug 2025
5	17	Depreciation: Meaning, causes, and need	Mon, 18 Aug 2025
	18	Straight Line Method (SLM) of depreciation – Calculation and examples	Tue, 19 Aug 2025
	19	Diminishing Balance Method – Calculation and examples	8/20/2025
	20	Comparative analysis of SLM and DBM	8/21/2025
6	21	Capital and revenue expenditures – Meaning and examples	8/25/2025
	22	Capital and revenue receipts – Differences and examples	8/26/2025
	23	Introduction to final accounts and their components	8/27/2025
	24	Preparation of Trading Account – Format and examples	8/28/2025
	25	Preparation of Profit and Loss Account – Format and examples	Mon, 1 Sep 2025

7	26	Preparation of Balance Sheet – Format and layout	Tue, 2 Sep 2025
	27	Adjustments in final accounts – Common types (e.g., outstanding exper	Wed, 3 Sep 2025
	28	Practical problems on final accounts with adjustments	Thu, 4 Sep 2025
8	29	Introduction to Computerized Accounting Systems	Mon, 8 Sep 2025
	30	Introduction to Tally software – Overview and interface	Tue, 9 Sep 2025
	31	Creating a company in Tally – Basic steps	9/10/2025
	32	Recording transactions in Tally – Vouchers, ledgers, and entries	9/11/2025
9	33	Generating financial reports using Tally	9/15/2025
	34	Introduction to Joint Ventures – Meaning and features	Tue, 16 Sep 2025
	35	Methods of accounting for joint ventures	Wed, 17 Sep 2025
	36	Practical problems on joint venture accounts	Thu, 18 Sep 2025
10	37	Introduction to Non-Profit Organizations (NPOs)	Mon, 29 Sep 2025
	38	Receipts and Payments Account – Format and features	9/30/2025
	39	Income and Expenditure Account – Differences from Profit & Loss	Wed, 1 Oct 2025
11	40	Balance Sheet of NPO – Features and preparation	Fri, 3 Oct 2025
	41	Practical problems on Receipt and Payment Account	Mon, 6 Oct 2025
	42	Preparation of Income and Expenditure Account	Wed, 8 Oct 2025
	43	Preparation of Balance Sheet of NPO	Mon, 27 Oct 2025
	44	Comprehensive problem covering all NPO statements	Thu, 6 Nov 2025
	45	Revision and mock test – Full syllabus coverage	Wed, 12 Nov 2025



