

## TIME TABLE 2019-2020

DAY ORDER	10-11	11-12	12-1	2-3	3-4
<u>I</u>		<u>I</u> Blom B		<u>I</u> Blom A	<u>II</u> Blom A
<u>II</u>	<u>II</u> Blom A	<u>I</u> Blom B	<u>I</u> Blom A		
<u>III</u>		<u>II</u> Blom B	<u>II</u> Blom A	<u>I</u> Blom A	
<u>IV</u>	<u>I</u> Blom A	<u>III</u> Blom A		<u>I</u> Blom A	<u>II</u> Blom B
<u>V</u>		<u>III</u> Blom A		<u>I</u> Blom A	
<u>VI</u>		<u>II</u> Blom B		<u>III</u> Blom A	<u>II</u> Blom B

# FINANCIAL ACCOUNTING - I

HOURS: 6 hrs / 90 hrs.

CREDITS 4

## Unit - I

(18 hrs)

Accounting: Definition - Uses of Accounting -  
Concepts & Conventions of Accounting - Basic  
Principles of Accounting - Journal, Ledgers & Trial  
Balance.

## Unit - II

(18 hrs)

Preparation of Cash book: Double Column -  
Triple Column - petty Cash book. Bank Reconciliation  
Statement: Meaning - Reason for preparing - preparation.

## Unit - III

Final Accounts: Trading a/c - P&L a/c -  
Balance sheet - Basic adjustments - Advanced  
Adjustments: Manager's Commission, Hidden  
Interest on Loan & Deposit.

## Unit - IV

Account Current - method - product, Daily balance,  
Real Time Interest - Average due date - Calculation of S&T.

## Unit - V

Depreciation: Meaning - Accounting for Depreciation -  
Provision - Methods - SLM & WD Value method, Annuity,  
Depreciation fund method - A/c treatment on disposal.

Text Book: T.S. Reddy - Financial Accounting (2019)

DATE	DAY ORDER	HOUR	TOPIC COVERED	SEGN.
17/6/19	<u>I</u>	4	Syllabus & Overview Given	Prof. Z
18/6/19	<u>II</u>	3	Bridge Course	Prof. Z
19/6/19	<u>III</u>	4	Bridge Course	Prof. Z
20/6/19	<u>IV</u>	1, 4	Bridge Course	Prof. Z
21/6/19	<u>V</u>	4	Bridge Course	Prof. Z
25/6/19	<u>I</u>	4	Accounting Definition & Concept	Prof. Z
27/6/19	<u>II</u>	4	Conventions of Accounting	Prof. Z
28/6/19	<u>III</u>	1, 4	Principles of Accounting	Prof. Z
29/6/19	<u>IV</u>	4	Working Journal - <sup>Problem</sup> <del>Workings</del>	Prof. Z
2/7/19	<u>I</u>	4	Ledger & Trial Balance	Prof. Z
3/7/19	<u>II</u>	3	Sum working Ledger.	Prof. Z
4/7/19	<u>III</u>	4	2 Unit Revision.	Prof. Z
5/7/19	<u>IV</u>	1, 4	Direct ledger & Trial balance	Prof. Z
10/7/19	<u>I</u>	4	Preparation of Cash book	Prof. Z
11/7/19	<u>II</u>	3	Explain Single Column Cashbook	Prof. Z
12/7/19	<u>III</u>	4	Double Column (Bank & Cash)	Prof. Z
16/7/19	<u>IV</u>	4	Double Column (Cash & Discount)	Prof. Z
18/7/19	<u>I</u>	4	Working Triple Column Cash	Prof. Z
22/7/19	<u>II</u>	4	Practicing Petty Cashbook.	Prof. Z
23/7/19	<u>III</u>	1, 4	Revision Unit - II	Prof. Z
25/7/19	<u>IV</u>			

DATE	D/O	HOUR	TOPIC COVERED	SIGN
30/7/19	<u>II</u>	3	Working Entries in Cash book	<i>[Signature]</i>
<p><i>[Signature]</i> Head of the Department</p>				<p><i>[Signature]</i> Director SF Courses.</p>
3/7/19	<u>III</u>	4	Bank Reconciliation Statement Meaning.	<i>[Signature]</i>
1/8/19	<u>IV</u>	1, 3	Reason & preparation theory discussion with Notes given.	<i>[Signature]</i>
8/8/19	<u>VI</u>	4, 5	working Basis & important problems in BRs	<i>[Signature]</i>
6/8/19	<u>VI</u>	4	Internal Test Revision	<i>[Signature]</i>
7/8/19	<u>II</u>	4, 3	Internal Test Revision	<i>[Signature]</i>
8/8/19	<u>III</u>	3	Internal Test Revision.	<i>[Signature]</i>
9/8/19	<u>IV</u>	2, 5	Exam preparation & Ideas given	<i>[Signature]</i>
<p><i>[Signature]</i> HOD</p>				<p><i>[Signature]</i> Director.</p>

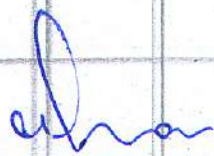
13/8/19	<u>IV</u>	-	I Internal Test Period.	Prof. J.
14/8/19	<u>V</u>	-	Internal Test Period	Prof. J.
16/8/19	<u>I</u>	-	Internal Test Period	Prof. J.
17/8/19	<u>II</u>	-	Internal Test Period	Prof. J.
19/8/19	<u>III</u>	4	Question & Answers discussion about Exam.	Prof. J.
20/8/19	<u>IV</u>	1,4	Final account - Trading & Profit & Loss Account	Prof. J.
21/8/19	<u>V</u>	4	Explain the concepts of Balance Sheet.	Prof. J.


*[Signature]*  
HOD

*[Signature]*  
Director.

22/8/19	<u>VI</u>	1	Discuss with the basic adjustments	Prof. J.
26/8/19	<u>I</u>	4	Working sums in Bad debts	Prof. J.
27/8/19	<u>II</u>	3	Other advanced adjustment discussion.	Prof. J.
28/8/19	<u>III</u>	4	Working range sums with basic adjustment.	Prof. J.
29/8/19	<u>IV</u>	1,4	Working Final account sums with Advanced adjustment.	Prof. J.
30/8/19	<u>V</u>	4	Class Test - Final Account.	Prof. J.
3/9/19	<u>VI</u>	4	Average due date - Discussion.	Prof. J.
5/9/19	<u>II</u>	3	Calculation of Average due date and Interest	Prof. J.
6/9/19	<u>III</u>	4	Working problems in Average due date.	Prof. J.

12/9/19	<u>V</u>	4	Calculation of Interest	Qm.f.jl
18/9/19	<u>I</u>	4	Working Sums in Average due date.	Qm.f.jl
17/9/19	<u>II</u>	3	Discuss the concept of Depreciation.	Qm.f.jl
18/9/19	<u>IN</u>	4	Types of Depreciation, Causes and Characteristics	Qm.f.jl
19/9/19	<u>IV</u>	3, 4	Calculation of Amount of Depreciation & Rate.	Qm.f.jl
20/9/19	<u>IV</u>	4	Difference between SCM & WDV method.	Qm.f.jl
21/9/19	<u>VI</u>	3	Working Calculating Depreciation one machine buy & selling	Qm.f.jl
23/9/19	<u>VI</u>	3	Calculation of Depreciation on Straight line method	Qm.f.jl
24/9/19	<u>II</u>	3	Revision Test for <u>II</u> Interest.	Qm.f.jl

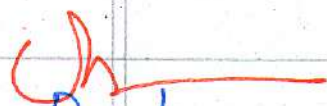
  
 H.O.D.

  
 Director

25/9/19	<u>III</u>	4	Annuity method workings.	Qm.f.jl
26/9/19	<u>IN</u>	4	Depreciation fund method Sums.	Qm.f.jl
27/9/19	<u>V</u>	4	Depreciation fund method Sums workings	Qm.f.jl
28/9/19	<u>IV</u>	1	Exam preparation.	Qm.f.jl
1/10/19 30/9/19	<u>VI</u>	4	<u>II</u> Internal Test period	Qm.f.jl
3/10/19	<u>II</u>	3	<u>II</u> Internal Test period	Qm.f.jl
4/10/19	<u>III</u>	3	Discussion about test Question papers	Qm.f.jl

9/10/19	<u>IV</u>	1,4	Account Current method Discussion	Atm.f.f.c
10/10/19	<u>V</u>	4	Product method, Daily Balance method	Atm.f.f.c
12/10/19	<u>I</u>	4,5	Revision on Account Current	Atm.f.f.c
14/10/19	<u>II</u>	3,5	Syllabus Completed	Atm.f.f.c
15/10/19	<u>III</u>	4	Revision - 7 mark Question	Atm.f.f.c
16/10/19	<u>IV</u>	1,4	Revision - 10 mark & 1 mark	Atm.f.f.c
17/10/19	<u>V</u>	1,3	Model Test - "75" mark	Atm.f.f.c
18/10/19	<u>VI</u>	3	Paper Mistakes & Discussion	Atm.f.f.c
21/10/19	<u>I</u>	3	Revision - Unit - I	Atm.f.f.c
22/10/19	<u>II</u>	3	Revision Unit - II	Atm.f.f.c
23/10/19	<u>III</u>	4	Revision Unit - III	Atm.f.f.c

alman  
HOD.

  
Director