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Lesson Plan

FINANCIAL ACCOUNTING

Course: BBA (1st Semester) Paper Code: B23-BBA-101

AUGUST 2026, UNIT-I

Basic Accounting: Nature, scope and objectives of accounting: accounting as information system, users of accounting information. Accounting equation: Accounting concepts and conventions, capital and revenue expenditure; Accounting principles rules of accounting for recording the transactions for different accounts.

SEPTEMBER 2026, UNIT-II

Journal and Ledger: Double Entry System: Journal and recording of entries in journal; Ledger-Posting from Journal to respective ledger accounts. Preparation of Cash Book.

OCTOBER 2026, UNIT-III

Trial Balance: Need and objectives; Preparation of Trial Balance: Different types of errors in preparation of trial balance and the rectification of errors. Preparation of Bank Reconciliation Statement.

NOVEMBER 2026, UNIT-IV

Final Accounts: Preparation of Trading Account and Profit and Loss Account; Receipts and Payments account, Preparation of Balance Sheet for profit and non-profit organizations. And the revision will be done before starting the examination.

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