

K L UNIVERSITY
KLUBS
COURSE HANDOUT FOR I YEAR BBA PROGRAM
A.Y.2017-18, II - SEMESTER

Course Name	: INTRODUCTION TO FINANCIAL ACCOUNTING
Course Code	: 17BB12C1
L-T-P structure	: 3-2- 0
Course Credits	: 4
Course Coordinator	: Dr. B. SANKAR BABU
Course Instructor	: Dr. B. SANKAR BABU, Dr. K. MADHAVA RAO
Course Teaching Associates	: Nil

Course Objective:

1. To understand basic principles and assumptions of Accounting
2. to acquire knowledge of financial statements
3. To analyze monetary information, evaluate profit or loss and financial position of an organization.

Course Rationale:

Accounting is a discipline as it enables the students to learn the tools and techniques of making real life financial decisions in a constantly changing and uncertain world & it is the process of preparing and communicating financial information to a wide range of users. It enhances financial literacy & helps individuals and organizations to be accountable to stakeholders for their actions. Accounting enables the students to develop the knowledge and skills to manage the financial affairs of individuals, communities, and businesses. It is concerned with the preparation and maintaining of financial records, managing financial affairs. It also makes an emphasis on integrity of the Accounts Manager in terms of honesty, responsibility and accountability which is required to act ethically at all times. Students will learn to justify and take responsibility for actions and decisions, obey the law, and keep accurate and confidential records. This involves sharing their accounting knowledge and using their skills to contribute to their families and communities to become the treasurer of a local club or managing the family budget in particular and organizations in general.

Course Outcomes (CO):

CO No:	CO	SO	BTL
1.	Understand the accounting concepts, conventions and assumptions in the business	a	2
2.	Understand journals, ledgers and Trial Balance from the business transactions	a, c	2
3.	Analyze the subsidiary books and BRS	c	4
4.	Analyze Final Account and application various types of trading concern problems	a,c	4

COURSE OUTCOME INDICATORS:

Course Outcome No	COI-1	COI-2	COI-3
CO-1	Understand the Accounting, Need for Accounting and Its development, Accounting Functions and Objectives.	Understand users of accounting information with respect to different types of organizations	Understand accounting information and drawing meaningful inferences which is important for decision making purpose in various organizations.
CO-2	Understanding the accounting principles, concepts and conventions. Understanding the book keeping, accounting equation, classification of accounts	Understand the debit and credit account rules for classifying the business transaction for the journal entry & Trial Balance	Understand the ledger from the entries as well as trial balance
CO-3	Understanding the objectives involved in preparation of subsidiary books and BRS	Understanding the petty cash book, differences between cash book and pass book	Analyze BRS with any bank statement
CO-4	Understanding the final account with adjustments	Understand the profit and loss account as well as Balance Sheet	Analyze the final accounts with adjustments

SYLLABUS (As approved by BoS): BBA,2016-17 Regulations

Introduction to Accounting – Development of Accounting – Need for Accounting – Definition of Accounting - Objectives of Accounting – Functions of Accounting – Book keeping vs. Accounting - Branches of Accounting – Users of accounting information – Limitations of Accounting. Accounting Principles – Concepts and Conventions – Double Entry Book keeping System – Single Entry system- Accounting Equation – Advantages of double entry system – single entry vs double entry- Rules of Debit and Credit – Classification of accounts – Journal –Advantages of journal - Rules of Journal – Journal entries – Ledger – Ledger posting – Balancing the Account – difference between Journal and Ledger – Trial Balance – Preparation of Trial Balance .Subsidiary books – Advantages of Subsidiary books – Preparation of Subsidiary books – Cash book – Meaning of Cash book – Features of cash book - Types of Cash book – Petty Cash book – Imprest System-Bank Reconciliation Statement – Meaning – Bank pass book – Causes of Difference between Cash book and Pass book - Advantages of Bank Reconciliation Statement – Practical Problem on BRS. Final Accounts – Meaning – Objectives of Preparing Final Accounts – Trading Account – Profit and Loss Account - Balance Sheet – Arrangement of Assets and Liabilities – Preparation of Final Accounts – Adjustments – Practical problems on Final Accounts (only on Trading Concerns).

BoS Approved Text books:

RL Gupta & V.K Gupta, Fundamentals of Accounting, Sultan Chand & Sons, 2008.

Jain &Narang, Introduction to Financial Accounting, Kalyani Publishers, 2008

Dr.S.N. Maheswari and S.K.Maheswari, An Introduction to Accountancy, Vikas Publishing House pvt.Ltd., 2008.

MC Shukla& TS Grewal, Financial Accounting

R.K.Sharma and Shashi K. Gupta, Financial Accounting

S Kr Paul. Financial Accounting

Hanif and Mukurjee , Financial Accounting

COURSE DELIVERY PLAN:

Session	CO	COI	Topic (s)	Teaching-Learning Methods	Evaluation Components
1	1	1	Meaning of Accounting	Lecture with discussion	In Semester & End Semester examination
2	1	1	Need and Development of Accounting	Lecture with discussion	In Semester & End Semester examination
3	1	1	Accounting Functions and Objectives	Lecture with discussion	In Semester & End Semester examination
4	1	1	Book Keeping vs Accounting	Lecture with discussion	In Semester & End Semester examination
5	1	2	Branches of Accounting	Lecture with discussion	In Semester & End Semester examination
6	1	2	Accounting information users in different types of manufacturing company Understanding	Lecture with discussion	In Semester & End Semester examination
7	1	2	Accounting information users in different types of manufacturing company Understanding	Lecture with discussion	In Semester & End Semester examination
8	1	3	Limitations of Accounting Cont...	Lecture with discussion	In Semester & End Semester examination
9	2	1	Accounting Principles Understanding	Lecture with discussion	In Semester & End Semester examination
10	2	1	Concepts & Conventions Understanding	Lecture with discussion	In Semester & End Semester examination
11	2	1	Book Keeping, Classification of Accounts Understanding	Lecture with discussion	In Semester & End Semester examination
12	2	1	Single Entry vs Double Entry	Lecture with discussion	In Semester & End Semester examination
13	2	1	Advantages of Double Entry System, Accounting Equation	Lecture with discussion	In Semester & End Semester examination
14	2	2	The debit and credit account rules for classifying the business transaction for preparing the journal entry & Trial Balance	Lecture with discussion	In Semester & End Semester examination
15	2	2	Journal, Advantages of Journal	Lecture with PPT	In Semester & End Semester examination
16	2	2	Rules of Journal	Lecture with PPT	In Semester & End Semester examination
17	2	3	Journal Entries	Lecture with discussion	In Semester & End Semester examination
18	2	3	Journal Entries (Apply)	Lecture with discussion	In Semester & End Semester examination
19	2	3	Journal Entries - Problems practice	Tutorial	In Semester & End Semester examination
20	2	3	Journal Entries - Problems Practice	Tutorial	In Semester & End Semester examination
21	2	3	Journal Entries - Problems practice	Tutorial	In Semester & End Semester examination
22	2	3	Journal Entries - Problems Practice	Tutorial	In Semester & End Semester examination
23	2	3	Journal Entries - Practical Problems	Tutorial	In Semester & End

					Semester examination
24	2	3	Entries into ledger as well as to prepare the trial balance	Lecture with discussion	In Semester & End Semester examination
25	2	3	Ledger Posting	Lecture with discussion	In Semester & End Semester examination
26	2	3	Balancing the Account-1	Lecture with discussion	In Semester & End Semester examination
27	2	3	Balancing the Account- 2	Lecture with discussion	In Semester & End Semester examination
28	2	3	Ledger Posting and Practical Problems	Tutorial	In Semester & End Semester examination
29	2	3	Practical problems in Ledger Postings	Tutorial	In Semester & End Semester examination
30	2	3	Ledger postings problems practice	Tutorial	In Semester & End Semester examination
31	2	3	Difference between Journal & Ledger	Lecture with discussion	In Semester & End Semester examination
32	2	3	Trial Balance	Lecture with discussion	In Semester & End Semester examination
33	2	3	Trial Balance (Apply)	Lecture with discussion	In Semester & End Semester examination
34	2	3	Preparation of Trial Balance from Ledgers	Tutorial	In Semester & End Semester examination
35	2	3	Problems practice of Trial Balance Preparation	Tutorial	In Semester & End Semester examination
36	2	3	Problems practice of Trial Balance Preparation	Tutorial	In Semester & End Semester examination
37	3	1	the objectives involved in preparation of subsidiary books and BRS Understanding	Lecture with discussion	In Semester & End Semester examination
38	3	1	Advantages of Subsidiary Books	Lecture with discussion	In Semester & End Semester examination
39	3	1	Preparation of Subsidiary Books	Lecture with discussion	In Semester & End Semester examination
40	3	1	Preparation of Subsidiary Books - Problems Practice	Tutorial	In Semester & End Semester examination
41	3	1	Subsidiary Books - Practical Problems	Tutorial	In Semester & End Semester examination
42	3	1	Subsidiary Books - Practical Problems	Tutorial	In Semester & End Semester examination
43	3	1	Differences between cash book and pass book Understanding	Lecture with discussion	In Semester & End Semester examination
44	3	2	Features & Types of Cash Book	Lecture with discussion	In Semester & End Semester examination
45	3	2	the petty cash book	Lecture with discussion	In Semester & End Semester examination
46	3	2	Impress System	Lecture with discussion	In Semester & End Semester examination
47	3	2	Cash Book - Practice Problems	Tutorial	In Semester & End Semester examination
48	3	2	Two Column Cash Book - Practical Problems	Tutorial	In Semester & End Semester examination

49	3	3	Three Column Cash Book - Practical problems	Tutorial	In Semester & End Semester examination
50	3	3	BRS and Apply the BRS in any bank statement	Lecture with discussion	In Semester & End Semester examination
51	3	3	Various steps of BRS	Lecture with discussion	In Semester & End Semester examination
52	3	3	Practical Problem on BRS	Lecture with discussion	In Semester & End Semester examination
53	3	3	Practical Problem on BRS	Tutorial	In Semester & End Semester examination
54	3	3	Practical Problem on BRS	Tutorial	In Semester & End Semester examination
55	4	1	Understanding the final account with adjustments	Lecture with discussion	In Semester & End Semester examination
56	4	1	Meaning and Objectives of Final Accounts	Lecture with discussion	In Semester & End Semester examination
57	4	1	Trading Account	Lecture with discussion	In Semester & End Semester examination
58	4	1	Profit and Loss Account	Lecture with discussion	In Semester & End Semester examination
59	4	1	Balance Sheet	Lecture with discussion	In Semester & End Semester examination
60	4	2	Arrangement of Assts & Liabilities	Lecture with discussion	In Semester & End Semester examination
61	4	2	the profit and loss account as well as Balance Sheet Understanding	Lecture with discussion	In Semester & End Semester examination
62	4	2	Differences: Gross Profit and Net Profit, differences between Trading and Profit and Loss A/C	Lecture with discussion	In Semester & End Semester examination
63	4	2	Practical Problem	Lecture with discussion	In Semester & End Semester examination
64	4	2	Adjustments in final accounts	Lecture with discussion	In Semester & End Semester examination
65	4	2	Adjustments in final accounts	Lecture with discussion	In Semester & End Semester examination
66	4	3	Practical Problem	Lecture with discussion	In Semester & End Semester examination
67	4	3	The final accounts of a company	Lecture with discussion	In Semester & End Semester examination
68	4	3	Practical Problem (Analyze)	Lecture with discussion	In Semester & End Semester examination
69	4	3	Practical Problem (Analyze)	Lecture with discussion	In Semester & End Semester examination
70	4	3	Practical Problem (Analyze)	Lecture with discussion	In Semester & End Semester examination
71	4	3	Practical Problems discussion	Lecture with discussion	In Semester & End Semester examination
72	4	3	Final Accounts - Problem Practice	Tutorial	In Semester & End Semester examination
73	4	3	Final Accounts - Problem Practice	Tutorial	In Semester & End Semester examination
74	4	3	Final Accounts - Problem Practice with Adjustments	Tutorial	In Semester & End Semester examination
75	4	3	Final Accounts - Practical Problems with Adjustments	Tutorial	In Semester & End

Session wise Teaching – Learning Plan

Note: Each Class for 50 Minutes Time, out of 50 minutes 5 minutes for attendance & transition activities in the below every table session plan. Further it mentioned the rest of the 45 minutes teaching-learning method.

SESSION PLAN 1:

At the end of this session, Students will be able to:

Understand the originality of Accounting and understand the historical usage of accounting

Time(min)	Topic	BTL	Teaching – Learning Method
05	Introduction to Accounting	2	Interaction
10	Evolution of Accounting	2	Lecture with discussion
10	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Usage of Accounting & Definition	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction
45 Minutes Total Contact Session + 5 Minutes for Attendance and Transition activities = 50 minutes			

SESSION PLAN 2:

At the end of this session, Students will be able to: Understand the Need for Accounting Understand the Development of Accounting

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Need of Accounting	2	Lecture with discussion
15	Merits & Demerits of Accounting	2	Lecture with discussion
10	Development of Accounting, Accounting Process	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 3:

At the end of this session, Students will be able to:

Understand Objectives of providing Accounting & Understand the Accounting functions

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Objectives of Accounting	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Functions of Accounting, Accounting Cycle	2	Lecture with discussion

10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 4:

At the end of this session, Students will be able to:

Understand usage of Book Keeping&Understand the difference between the Book Keeping and Accounting

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Characteristics and Process of Book Keeping	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Difference between the Book Keeping and Accounting	2	Lecture with discussion
10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 5:

At the end of this session, Students will be able to:

Understand the Various specialized branches of Accounting &Understand the important sub-field of accounting

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Branches of Accounting, Financial, Cost & Management	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Apply types of accounting	2	Lecture with discussion
10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 6:

At the end of this session, Students will be able to:

Understand Users of Accounting information&understand the Qualitative Characteristics of Accounting

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Users of Accounting information, Internal & External Users of Accounting	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Qualitative Characteristics of Accounting	2	Lecture with discussion

10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 7:

At the end of this session, Students will be able to:

1Understand accounting information users in different types of manufacturing company&Accounting Terminologies

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Accounting information users in different types of manufacturing company& Limitations of Accounting	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Accounting Terminologies	2	Lecture with discussion
10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 8:

At the end of this session, Students will be able to: Understand accounting limitations

Time(min)	Topic	BTL	Teaching – Learning Method
10	Recap		Interaction
35	Accounting Limitations continue	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 9:

At the end of this session, Students will be able to:

Understand Accounting Principles &features as well as assumptions of accounting

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Concepts of Accounting	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Accounting Conventions	2	Lecture with discussion
10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 10:

At the end of this session, Students will be able to: Understand the main concepts of accounting & Accounting Conventions

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Book Keeping	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Classification of Accounts	2	Lecture with discussion
10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 11:

At the end of this session, Students will be able to: Understand Book Keeping & Classification of Accounts

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Single Entry System and Double Entry System	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Difference between the Single Entry and Double Entry	2	Lecture with discussion
10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 12:

At the end of this session, Students will be able to:

Understand the Single Entry System and Double Entry System & difference between the Single Entry and Double Entry System

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Features, merits & demerits of Double entry system	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Accounting Equation	2	Lecture with discussion
10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 13:

At the end of this session, Students will be able to:

Understand the features, merits & demerits of Double entry system&Accounting Equation

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Introduction to branch accounts	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Need to maintain branch accounts, Trial Balance picture	2	Lecture with discussion
10	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 14:

At the end of this session, Students will be able to:

Understand the rules of double entry system&business transaction preparation

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Journals, Rules of double entry system	2	Lecture with discussion
10	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	business transaction preparation	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 15:

At the end of this session, Students will be able to:

Understand the journal features, need, functions as well as the merits and demerits of journal

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Journal features, need, functions	2	Lecture
10	Sub Topic 1 (Participative/ Verify)	2	Lecture
15	merits and demerits of journal	2	Lecture
05	Sub Topic 2 (Participative/ Verify)	2	Lecture
05	Conclusion & Summary		Interaction

SESSION PLAN 16:

At the end of this session, Students will be able to:

Understand the rules, interpretation continue...

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Journal entries rules continue	2	Lecture
10	Salvations	2	Lecture
15	Example Problem on trading full transactions	2	Lecture
05	Salvations with interpretation	2	Lecture
05	Conclusion & Summary		Interaction

SESSION PLAN 17:

At the end of this session, Students will be able to: understand the Journal Entries & Transactions

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Journal Entries	2	Lecture with discussion
10	Salvations	2	Lecture with discussion
15	Entries & Transactions	2	Lecture with discussion
05	Salvations with interpretation	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 18:

At the end of this session, Students will be able to: understand the Journal Entries & Transactions

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Journal Entries	2	Lecture with discussion
10	Salvations	2	Lecture with discussion
15	Entries & Transactions	2	Lecture with discussion
05	Salvations with interpretation	2	Lecture with discussion

05	Conclusion & Summary		Interaction
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SESSION PLAN 19: At the end of the session students will learn to pass journal entries.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Journal Entries - Problems practice	2	Practice

SESSION PLAN 20: At the end of the session students will learn to pass journal entries.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Journal Entries - Problems practice	2	Practice

SESSION PLAN 21: At the end of the session students will learn to pass journal entries.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Journal Entries - Problems practice	2	Practice

SESSION PLAN 22: At the end of the session students will learn to pass journal entries.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Journal Entries - Problems practice	2	Practice

SESSION PLAN 23: At the end of the session students will learn to pass journal entries.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Journal Entries - Problems practice	2	Practice

SESSION PLAN 24:

At the end of this session, Students will be able to: understand the journal rules into the business transactions & Students come to know practically dividing the journal entry as per rules

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Ledger	2	Lecture with discussion
10	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Ledger posting and balancing the account	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 25:

At the end of this session, Students will be able to: understand the Ledger & understand the ledger posting and balancing the account

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Ledger	2	Lecture with discussion
10	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Ledger posting and balancing the account	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 26:

At the end of this session, Students will be able to:

Understand entries into the ledger as well as to prepare the trial balance & understand on balancing the amount

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Entry to Ledger	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Ledger to Trial Balance – Ways or How to forward	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 27:

At the end of this session, Students will be able to:

Understand the ledger posting and balancing the ledger forward to trial balance & understand the necessity of ledger

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
15	Ledger posting, necessity of ledger	2	Lecture with discussion
15	balancing the ledger forward to trial balance	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 28: At the end of the session students will learn the posting of journal entries into ledger

Time(min)	Topic	BTL	Teaching – Learning Method
50	Ledger Posting and Practical Problems	2	Practice

SESSION PLAN29: At the end of the session students will learn the posting of journal entries into ledger.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Ledger Posting and Practical Problems	2	Practice

SESSION PLAN 30: At the end of the session students will learn the posting of journal entries into ledger.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Ledger Posting and Practical Problems	2	Practice

SESSION PLAN 31:

At the end of this session, Students will be able to:

Understand the inter-relation between journals to ledger & understand the entry to Ledger, Ledger to Trial Balance

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Entry to Ledger, inter-relation between journal to ledger	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Ledger to Trial Balance – Ways or How to forward	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 32:

At the end of this session, Students will be able to:

Understand the Trial Balance & understand Trial Balance with interpretation

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Trial Balance: Merits & Demerits, Total Method, Balance Method & Compound Method	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Prepare Trial Balance	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 33:

At the end of this session, Students will be able to: understand the practical problems on TB

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Trial Balance Problems	2	Lecture with discussion

05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Practice on Trial Balance & apply in various trading company	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 34: At the end of the session students will learn to prepare the Trial Balance from the ledger balances.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Trial Balance - Practical Problems	2	Practice

SESSION PLAN 35: At the end of the session students will learn to prepare the Trial Balance from the ledger balances.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Trial Balance - Practical Problems	2	Practice

SESSION PLAN 36: At the end of the session students will learn to prepare the Trial Balance from the ledger balances.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Trial Balance - Practical Problems	2	Practice

SESSION PLAN 37:

At the end of this session, Students will be able to: Understand the preparation of Subsidiary books and BRS

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	preparation of Subsidiary books	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	preparation of BRS	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 38:

At the end of this session, Students will be able to: Understand the advantages of Subsidiary books

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Need for Subsidiary books	2	Lecture with discussion

05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
15	Advantages of Subsidiary books	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 39:

At the end of this session, Students will be able to: understand of Subsidiary books

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Prepare the Subsidiary books	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
15	Subsidiary books interpretation	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 40:

At the end of this session, Students will be able to: Understand the differences between cash book and pass book

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Cash book and (Bank) pass book	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	differences between cash book and pass book	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 41: At the end of the session students will learn the preparation of subsidiary books.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Subsidiary Books – Practical Problems	2	Practice

SESSION PLAN 42: At the end of the session students will learn the preparation of subsidiary books.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Subsidiary Books – Practical Problems	2	Practice

SESSION PLAN 43:

At the end of this session, Students will be able to: Understand the Features & Types of Cash Book

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Features of Cash Book	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Types of Cash Book	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 44:

At the end of this session, Students will be able to: Understand the petty cash book

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Applying the petty cash book	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Single & Double Column cash book	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 45:

At the end of this session, Students will be able to: Understand the Impress System of Petty Cash

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Features Impress System Petty Cash	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Advantages of Impress System Petty Cash	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 46:

At the end of this session, Students will be able to :Analyze of BRS and Apply the BRS in any bank statement

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Need & Objectives of BRS	2	Lecture with tutorial

05	Sub Topic 1 (Participative/ Verify)	2	Lecture with tutorial
15	Apply the BRS in any bank statement	2	Lecture with tutorial
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with tutorial
05	Conclusion & Summary		Interaction

SESSION PLAN 47: At the end of the session students will learn the preparation of BRS.

Time(min)	Topic	BTL	Teaching – Learning Method
50	BRS - Practical Problems	2	Practice

SESSION PLAN 48: At the end of the session students will learn the preparation of BRS.

Time(min)	Topic	BTL	Teaching – Learning Method
50	BRS - Practical Problems	2	Practice

SESSION PLAN 49: At the end of the session students will learn the preparation of BRS.

Time(min)	Topic	BTL	Teaching – Learning Method
50	BRS - Practical Problems	4	Practice

SESSION PLAN 50:

At the end of this session, Students will be able to:Analyze the BRS in any bank statement

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
35	BRS	4	Lecture with tutorial
05	Conclusion & Summary		Interaction

SESSION PLAN 51:

At the end of this session, Students will be able to:Analyze the BRS &Practical Problem on BRS

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Prepare BRS	4	Lecture with tutorial
05	Sub Topic 1 (Participative/ Verify)	4	Lecture with tutorial
15	Practical Problem on BRS	4	Lecture with tutorial
05	Sub Topic 2 (Participative/ Verify)	4	Lecture with tutorial

05	Conclusion & Summary		Interaction
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SESSION PLAN 52:

At the end of this session, Students will be able to: Analyze the BRS & Practical Problem on BRS

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Prepare BRS	4	Lecture with tutorial
05	Sub Topic 1 (Participative/ Verify)	4	Lecture with tutorial
15	Practical Problem on BRS	4	Lecture with tutorial
05	Sub Topic 2 (Participative/ Verify)	4	Lecture with tutorial
05	Conclusion & Summary		Interaction

SESSION PLAN 53: At the end of the session students will learn to prepare the BRS when both the books of b/s are available.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Practical Problem on BRS	4	Practice

SESSION PLAN 54: At the end of the session students will learn to prepare the BRS when both the books of b/s are available.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Practical Problem on BRS	4	Practice

SESSION PLAN 55:

At the end of this session, Students will be able to: Understanding the final account with adjustments

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Composition of final account	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Procedure for preparing final account	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 56:

At the end of this session, Students will be able to: Understand Meaning and Objectives of Final Accounts

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Meaning and Need for Final Accounts	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Objects of Final Accounts	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 57:

At the end of this session, Students will be able to: Understand of Trading Account & Need

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Trading A/C	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Need for Trading Account, specimen of Trading A/C, Explanation of Contents of Trading A/C	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 58:

At the end of this session, Students will be able to: Understand on Profit and Loss Account

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Profit and Loss Account	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Specimen of Profit and Loss Account, Explanation of Contents of Trading P & L A/C	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 59:

At the end of this session, Students will be able to: Understand on Balance Sheet

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Balance Sheet	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Specimen of Balance Sheet	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 60:

At the end of this session, Students will be able to: Understand the arrangement of Assts & Liabilities

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Assets	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Liabilities	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 61:

At the end of this session, Students will be able to: Understanding the profit and loss account as well as Balance Sheet

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Features and Need for profit and loss account	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Accounts item transfer from P & L A/C into Balance Sheet	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 62:

At the end of this session, Students will be able to:

Understand the differences between Gross Profit and Net Profit&differences between Trading and Profit and Loss A/C

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	differences between Gross Profit and Net Profit	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	differences between Trading and Profit and Loss A/C	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 63:

At the end of this session, Students will be able to:understand the Practical Problem

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Practical Problem on Trading and P&L A/C	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Practical Problem on Balance Sheet	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 64:

At the end of this session, Students will be able to:Understand the adjustments in final accounts

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Understand the adjustments in final accounts	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Apply adjustments in final accounts	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 65:

At the end of this session, Students will be able to: Understand adjustments in final accounts

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Understand the adjustments in final accounts	2	Lecture with discussion
05	Sub Topic 1 (Participative/ Verify)	2	Lecture with discussion
15	Apply adjustments in final accounts	2	Lecture with discussion
05	Sub Topic 2 (Participative/ Verify)	2	Lecture with discussion
05	Conclusion & Summary		Interaction

SESSION PLAN 66:

At the end of this session, Students will be able to: Analyze the Balance Sheet

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Understand and analyze the Balance Sheet with adjustments	4	Lecture Tutorial
05	Sub Topic 1 (Participative/ Verify)	4	Lecture Tutorial
15	Apply and analyze the Balance Sheet with adjustments	4	Lecture Tutorial
05	Sub Topic 2 (Participative/ Verify)	4	Lecture Tutorial
05	Conclusion & Summary		Interaction

SESSION PLAN 67:

At the end of this session, Students will be able to:

Analyze the final accounts of a company (Salvations)

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Analyze the final accounts of a company	4	Lecture Tutorial
05	Sub Topic 1 (Participative/ Verify)	4	Lecture Tutorial
15	Analyze the final accounts of a company	4	Lecture Tutorial
05	Sub Topic 2 (Participative/ Verify)	4	Lecture Tutorial
05	Conclusion & Summary		Interaction

SESSION PLAN 68:

At the end of this session, Students will be able to:

Analyze the final accounts of a company (Salvations)

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Analyze the final accounts of a company	4	Lecture Tutorial
05	Sub Topic 1 (Participative/ Verify)	4	Lecture Tutorial
15	Analyze the final accounts of a company	4	Lecture Tutorial
05	Sub Topic 2 (Participative/ Verify)	4	Lecture Tutorial
05	Conclusion & Summary		Interaction

SESSION PLAN 69:

At the end of this session, Students will be able to:

Analyze the final accounts of a company (Salvations)

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Analyze the final accounts of a company	4	Lecture Tutorial
05	Sub Topic 1 (Participative/ Verify)	4	Lecture Tutorial
15	Analyze the final accounts of a company	4	Lecture Tutorial
05	Sub Topic 2 (Participative/ Verify)	4	Lecture Tutorial
05	Conclusion & Summary		Interaction

SESSION PLAN 70:

At the end of this session, Students will be able to:

Analyze the final accounts of a company (Salvations)

Time(min)	Topic	BTL	Teaching – Learning Method
05	Recap		Interaction
10	Analyze the final accounts of a company	4	Lecture Tutorial
05	Sub Topic 1 (Participative/ Verify)	4	Lecture Tutorial
15	Analyze the final accounts of a company	4	Lecture Tutorial
05	Sub Topic 2 (Participative/ Verify)	4	Lecture Tutorial
05	Conclusion & Summary		Interaction

SESSION PLAN 71: At the end of the session students will learn to prepare Trading and P/L Account.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Final Accounts - Problem Practice with Adjustments	4	Practice

SESSION PLAN 72: At the end of the session students will learn to prepare Trading and P/L Account.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Final Accounts - Problem Practice with Adjustments	4	Practice

SESSION PLAN 73: At the end of the session students will learn to prepare Balance Sheet.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Final Accounts - Problem Practice with Adjustments	4	Practice

SESSION PLAN 74: At the end of the session students will learn to Prepare Final Accounts with adjustments.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Final Accounts - Problem Practice with Adjustments	4	Practice

SESSION PLAN 75: At the end of the session students will learn to prepare Final accounts with adjustments.

Time(min)	Topic	BTL	Teaching – Learning Method
50	Final Accounts - Problem Practice with Adjustments	4	Practice

EVALUATION PLAN;

Evaluation Component	Weightage/Marks	Date	Duration (Hours)	CO 1			CO 2			CO 3			CO 4		
COI Number				1	2	3	1	2	3	1	2	3	1	2	3
BTL				2	2	2	2	2	2	2	2	4	2	2	4
Test 1	Weightage (10%)		90 mts	2	4	4									
	Max Marks (20)			4	8	8									
Test 2	Weightage (10%)		90 mts				2	4	4						
	Max Marks (20)						4	8	8						
Test 3	Weightage (10%)		90 mts							2	4	4			
	Max Marks (20)									4	8	8			
Active Learning	Weightage (15%)			15											
	Max Marks (15)			15											
Attendance	Weightage (5%)	Equal weightage for all the lecture sessions (5%)													
Semester End Exam	Weightage (50%)		180 mts	2%	4%	4%	2%	4%	4%	2%	4%	4%	2%	4%	4%
	Max Marks (50)			2	4	4	2	4	4	2	4	4	4	8	8
	Question Number			1	2-7	8	1	2-7	8	1	2-7	8	1	2-7	8

Course Team members, Chamber Consultation Hours and Chamber Venue details:Only Subject Teacher

S.No.	Name of Faculty	Chamber Consultation Day(s)	Chamber Consultation Timings for each day	Chamber Consultation Room No:	Signature of Course faculty
1	Dr. B. SankarBabu	Wednesday(4 months- @ 3Wednesdays=12 Days	5 P.M to 7 P.M. 2 hours	4 th Floor, Faculty Room, New Library Building	
2	Dr.K.MadhavaRao	Wednesday(4 months- @ 3Wednesdays=12 Days	5 P.M to 7 P.M. 2 hours	4 th Floor, Faculty Room, New Library Building	

Signature of COURSE COORDINATOR:



Hari Kiran
Vege,
Assoc. Dean-TLP

for **Approved By: DEAN-ACADEMICS**

(Sign with Office Seal)

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