

## Annual Academic Plan (2021- 2022)



Name of the Subject teacher – NIKAM ANKITA SHAMRAO

Programme: B.Com

COURSE (CBCS) B.Com-I

Title of the Paper: FINANCIAL ACCOUNTING

Paper No : 1

SEMESTER: I

Month	Module //Unit	Sub-Modules/Units Planned
Month: October	Admission Process Bridge Course	Admission process
Month: November	Module – I Introduction to Accounting	Basic Accounting Concepts and conventions, Accounting Process, Accounting Standards-Need & Procedure, Concept of IFRS
		Meaning and Scope of Accounting, Need of Accounting.
Periods Allotted: 15		Quick test-1
Month: December	Module – II Amalgamation of Partnership	Entries in the books of old firms 1) Revaluation of Assets and liabilities 2) Any Assets or liability not taken over by the New firm 3) Creation of Goodwill 4) Undistributed Profit or loss Items in the Balance Sheet 5) Transfer of Assets and liabilities to New Firms 6) Transfer of capitals
		Entries in the books of new firms 1) For taking over Assets, Liabilities and capitals 2) Maintenance of Goodwill Accounts 3) Adjustments of capital Quick Test -2
Periods Allotted: 15		
Month: January	Module –III Consignment	Difference between Consignment and Sale, Necessity of Consignment, Procedure or Formalities, Illustrations.

		Accounting Treatment. Loss of Goods in Transit. Normal and Abnormal losses Occurring Simultaneously.
Periods Allotted: 15		Group discussion
		Assignments
Month: February	Module – IV Accounts of Professionals	Receipt and Expenditure Account
		Fees Account
		Illustrations
Periods Allotted: 15		Remedial Coaching for Slow Learners and Backlog Students
		Term End University Examination

**Winter Break : Internship Programme**

**Dr. B. N. Bhosale**  
Principal,  
Prof. Sambhajirao Kadam College,  
Deur, Tal. Koregaon, Dist. Satara.

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(A. S. Nilam)

Winter B Annual Academic Plan (2021- 2022)

Name of the Subject teacher: NIKAM ANKITA SHAMRAO



Programme: B.COM

Course: CBCS B.Com-I

Title of the Paper: Financial Accounting

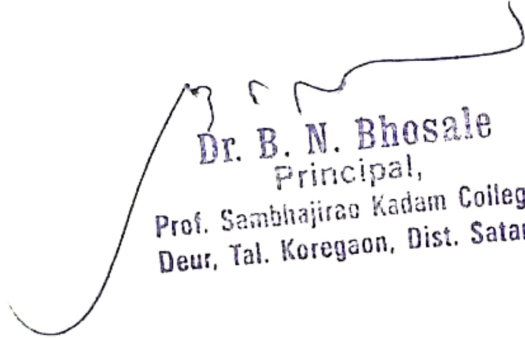
Paper No.: II

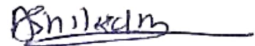
SEMESTER: II

Month: March	Module- I Single Entry (Conversion of single Entry into Double Entry System)	Introductory Session
		Importance Total Debtors A/C, Total Creditors A/C. Bills Receivable A.C. & Bills Payable A/C.
		Illustration . Exercises Goggle forms test
Periods Allotted: 15		
Month: April	Module - II Conversion Of Partnership into Ltd. Co.	Accounting in the books of Partnership Firm Only
		Meaning Purchase Consideration Settlement of P.C. Accounting Treatment Goodwill and Capital Reserve
		Explain Illustration Quick Test
Periods Allotted: 15		
Month: May	Module - III Branch Accounts	Introduction
		Objectives of Branch Accounting Types of Branches Dependent Branch-Preparation of Branch Account, Branch Trading and Profit and Loss Account and Stock and Debtors Method.
		Experimental learning – includes field visits and exposure to content based activity Quick Test
Periods Allotted: 15		
Month: June	Module – IV	Introduction to Computerized Accounting.

Periods Allotted :15	Computerized Accounting System	Accounting Software's 'Tally'- Preparation of Vouchers. Feeding of Data and Generating of Various Reports.
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Summer Break: Internship Programme

  
**Dr. B. N. Bhosale**  
Principal,  
Prof. Sambhajirao Kadam College,  
Deur, Tal. Koregaon, Dist. Satara.

  
C. A. S. Nilkam