Even Semester Lesson Plan

Subject: BC-201 FINANCIAL ACCOUNTING-II

Teacher name: Dr. Anuradha

April 2021

|  |
| --- |
| Branch Accounts: dependent branch, debtor’s system, stock and debtor system; final accounts; wholesale branch. |

May 2021

|  |
| --- |
| Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value. |

June 2021

|  |
| --- |
| Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio. |

July 2021

|  |
| --- |
| Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes &accounting treatment. |