

Lesson Plan

Name Of Faculty : GL-2

Discipline : OMCA

Semester : 3rd sem.

Subject : BKA

Lesson Plan Duration : 15 week(July 2018 to Nov 2018)

Week	Theory		Practical	
	Lecture Day	Topic (Including Assignment / Test)	Practical Day	Topic
Ist	1	Introduction Meaning, definition and features of accounting	1 st	
	2	Accounting principal and concepts		
IIInd	3	Significance/Need of accounting	2 nd	
	4	Double entry system of bookkeeping		
IIIrd	5	Meaning and types of accounts	3 rd	
	6	Limitations of Accounting		
IVth	7	Detail of Accounting terms	4 th	
	8	Detail of journal and subsidiary books		
Vth	9	Detail of recording transactions in different types of each books	5 th	
	10	1 st Sessional		
VIth	11	Detail of ledger and posting	6 th	
	12	Detail of trail balance		

VIIth	13	Detail of error and their rectification- Preliminary Aspects	7 th	
	14	Detail of bank reconciliation statement		
VIIIth	15	Assignments Journal and subsidiary books	8 th	
	16	Ledger and trail balance		
IXth	17	Cash book and petty cash book	9 th	
	18	Error and their Rectification		
Xth	19	Bank Reconciliation Statement	10 th	
	20	2 nd Sessional		
XIth	21	Students must practice on latest accounts software such as Tally, Ex and Easy etc.	11 th	
	22			
XIIth	23		12 th	
	24			
XIIIth	25		13 th	
	26			
XIVth	27		14 th	
	28			
XVth	29		15 th	
	30	3 rd Sessional		