

**R.G.S.D. College, Narwana**  
**Department of Commerce**  
**Lesson Plan: Financial Accounting**  
**Assistant Professor: Varsha Yadav**  
**Class: B.Com 1st Year | Semester: 1st (2025–2026)**  
**Duration: September to December**

## September

Week	Date	Topic	Teaching Material	Learning Outcomes
01	01–04 Sept	Meaning and Definition of Financial Accounting; Concept, Objectives & Scope; Difference between Accounting and its Scope; Revision	Textbook (R.L. Gupta / T.S. Grewal), Blackboard, Lecture Notes	Students understand the meaning, scope, and objectives of Financial Accounting.
02	08–11 Sept	Accounting as an Information System; Accounting Principles – Concepts & Conventions; Double Entry System; Revision	Chalk & Board, PPTs, Class Notes	Students explain accounting principles and understand the double entry system.
03	15–18 Sept	Overview of Accounting Standards in India; Journal; Ledger; Trial Balance; Examples	Practice Sheets, Textbook, Ledger Format	Students prepare Journal, Ledger and Trial Balance correctly.
04	24–25 Sept	Problems and Solved Examples; Revision	Practical Worksheets	Students develop problem-solving and

				application skills.
05	29 Sept-01 Oct	Capital and Revenue; Difference between items of Capital and Revenue; Meaning of Income	Class Discussion, Reference Books	Students distinguish between Capital and Revenue transactions.

## October

Week	Date	Topic	Teaching Material	Learning Outcomes
01	06–08 Oct	Meaning of Expenditure; Concept and Classification of Income	Lecture, Notes, PPT	Students classify income and expenditure accurately.
02	13–16 Oct	Concept and Classification of Expenditure and Receipts; Revision; Examples	Textbook, Illustrations	Students understand and analyze receipts and payments.
03	20–22 Oct	Provisions and Reserves	Blackboard, PPT	Students learn to create and distinguish provisions and reserves.
04	23–26 Oct	Diwali Holidays	—	—
05	27–30 Oct	Meaning of Final Accounts; Trading and Profit & Loss Account; Balance Sheet with Adjustments	Textbook, Practice Sheets	Students prepare final accounts with adjustments.

## November

Week	Date	Topic	Teaching Material	Learning Outcomes
01	03–06 Nov	Examples; Problems and Solved Examples	Practical Sheets, Exercises	Students gain confidence through practical examples.
02	10–13 Nov	Meaning of Non-Profit Organisations; Accounts for Non-Profit Organisations; Revision	Notes, Real Examples	Students prepare Receipts and Payments Accounts for NPOs.
03	17–20 Nov	Examples of Income & Expenditure; Receipts & Payments; Problem Solving; Revision	Worksheets, PPT	Students prepare Income & Expenditure and Receipts & Payments Accounts.
04	24–27 Nov	Meaning of Consignment Accounts; Accounting Records; Normal & Abnormal Loss	Class Lecture, Examples	Students understand consignment accounting and treatment of losses.

### **December**

Week	Date	Topic	Teaching Material	Learning Outcomes
01	01–04 Dec	Valuation of Unsold Stock; Problems & Solved Examples	Example Sheets	Students compute valuation of closing stock.
02	08–11 Dec	Branch Accounts – Meaning, Dependent Branch Accounts, Debtors System	Textbook, Board Work	Students understand dependent branch and debtor systems.
03	15–18 Dec	Wholesale Branch; Problem Solving; Examples	Practical Problems, Notes	Students prepare Wholesale Branch Accounts.
04	22–24 Dec	Hire Purchase and Instalment System – Meaning, Basic Concepts, Examples, Accounting Treatment	Textbook, Examples	Students learn accounting treatment of hire purchase and instalment transactions.
05	29–31 Dec	Revision of All Topics	Revision Notes, Question Bank	Students consolidate knowledge of entire syllabus.