



**SRM SCHOOL OF LAW,  
I Year I Semester B.Com. LL.B (Hons.) Degree Programme 2018-19**

**Lesson Plan**

Ms/Mr. G. RAMAJEYAM

Assistant Professor, School of Law.

**Objective:** To provide knowledge on the fundamental of financial accounting. To expose the student to various financial transaction and its current applications.

<b>COURSE: 5 YEAR BCom. LLB (Honors)</b>	<b>SUB CODE &amp; NAME OF SUBJECT: ULC18106/FINANCIAL ACCOUNTING-I</b>	
<b>YEAR:2016-2017</b>		
<b>Units</b>	<b>Topics</b>	<b>Hours</b>
<b>UNIT-I</b>	<b>INTRODUCTION OF ACCOUNTING</b>	
	Meaning and scope of Accounting	1
	Basic Accounting concepts	2
	Accounting Convention and objectives of Accounting	2
	Accounting Transactions	4
	Double entry book keeping	6
<b>UNIT-II</b>	<b>ACCOUNTING TRANSACTIONS</b>	
	Journal Entry	4
	Ledger	5
	Nature of Accounts	1
	Natures and Features of Trial Balance	1
	of Trial Balance	4
<b>UNIT-III</b>	<b>SUBSIDIARY BOOKS</b>	
	Subsidiary Books	4

	Debit Note , Credit Note, Invoice	3
	Trade Discount , Cash Discount	2
	All types of Cash Books	3
	Petty Cash Books	3
<b>UNIT-IV</b>	<b>BANK RECONCILIATION STATEMENT</b>	
	Nature and Scope of the Bank Reconciliation Statement	3
	BRS Method-1	6
	BRS Method-2	6
<b>UNIT- V</b>	<b>RECTIFICATION OF ERRORS, SUSPENSE ACCOUNT</b>	
	Classification of Errors	3
	Rectification of Errors	7
	Preparation of Suspense Account	5
<b>Total</b>		<b>75</b>

Books for Reference:

1. T.S Reddy and Murthy, Margham Publications (Madras University)
2. Gupta R.L & Gupta V.L Advance Accounting Sultant Chand Publication
3. Jawahar Lal , Seema Financial Accounting . S. Chand & Co. Publication
4. Shukla & Grewal Advance Accounting – S. Chand & Co. Publication