

DEPARTMENT OF COMMERCE
 SHYAM LAL COLLEGE
 UNIVERSITY OF DELHI
 B.Com. (Hons.); Semester - II
 Paper BC 1.2(Semester 1)

Subject: Financial Accounting

S.N.	From	To	Topics
Week 1	20-Jul-17	29-Jul-17	Theoretical framework- Accounting as an Information System, Qualitative Characteristics of Accounting, Bases of Accounting.
Week 2	31-Jul-17	5-Aug-17	Theoretical framework- Accounting Principles and Conventions, IAS, IFRS, Ind Ass vs Ass.
Week 3	7-Aug-17	12-Aug-17	Depreciation Accounting- Methods of computing depreciation, Disposal of depreciable assets.
Week 4	14-Aug-17	19-Aug-17	Hire Purchase Accounting- Journal Entries and Ledger Accounts for larger value items.
Week 5	21-Aug-17	26-Aug-17	Hire Purchase- default and repossession of goods.
Week 6	28-Aug-17	2-Sep-17	Branch Accounting- Debtors Method.
Week 7	4-Sep-17	9-Sep-17	Branch Accounting- Stock and Debtors Method.
Week 8	11-Sep-17	16-Sep-17	Consignment: Accounting treatment in the books of consigner and consignee.
Week 9	18-Sep-17	23-Sep-17	Joint Venture: Accounting Treatment.
Week 10	25-Sep-17	29-Sep-17	Accounting for Inland Branches: Debtors Method; Stock and Debtors Method.
	30-Sep-17	6-Oct-17	MID SEMESTER BREAK
Week 11	7-Oct-17	14-Oct-17	Dissolution of Partnership including Insolvency of partners.
Week 12	16-Oct-17	21-Oct-17	Inventory valuation- Methods: FIFO, LIFO, Weighted Average.
Week 13	23-Oct-17	28-Oct-17	Accounting Process
Week 14	30-Oct-17	4-Nov-17	Financial Statements of Non Profit Organisations
Week 15	6-Nov-17	11-Nov-17	Financial Statements of Non Profit Organisations
Week 16	13-Nov-17	15-Nov-17	Revision