



## Lesson Plan

**Program:**BBA **Semester:**I **Course Code:** BBA-104 **Course Name:** AFA

### Course Objectives

**(CO1):** Understand and apply accounting the concepts, principles and conventions for business.

**(CO2):** Understand and apply knowledge of Mechanics of Accounting for reporting in business.

**(CO3):** Analyse & interpret the Financial Statement.

**(CO4):** Understand about Fund & Cash Flow Analysis for preparing financial statements.

**Session Duration:**60 minutes

### Participants:

#### Entry level knowledge and skills of students

- i. Basic knowledge of accounting
- ii. Capable of mathematical calculations regarding accounting
- iii. Capability of Critical thinking and Critical Analysis

#### Equipment required in Classroom/ Laboratory/ Workshop

- i. White board, duster and Marker
- ii. Smart Board, Projector and system

### Assessment Schemes

S. No.	Criteria	Marks (100)
1	CCSU End Term Examination	75
2	Internal Evaluation Scheme	25
2(a)	Teacher Assessment (Continuous Evaluation) (Any 2 & attendance)	20
2(a)(i)	Assignment I	10
2(a)(ii)	Assignment II	10
2(a)(iii)	Attendance (compulsory)	5

### Course Outcomes(starting with action-oriented observable and measurable verb)

**(CO1):** Understand and apply accounting concepts, principles and conventions for their routine monetary transaction.

**(CO2):** Understand about IFRS, Ind AS and IAS for preparation and reporting of financial statements.

**(CO3):** Create and prepare financial statements and cash flow in accordance with generally accepted accounting principles.



(CO4):Analyze, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.

(CO5):Recognizing various types of accounting and utilize the technology and social responsibility in facilitating and enhancing accounting and financial reporting processes.

L. No.	Topics	Sub Topics	Date of implementation	Pedagogy	CO-Cove red	Facu lty Sign	HoD' s Rem ark with Date
<b>Unit - 1</b>							
1.	Introduction of Accounting	Nature, Branches, Significance and Scope		Improved Lecture	1		
2.	Accounting Process and users of accounting	Recording, classifying, summarizing, analysis and communication, internal and external users		Educational Game	1		
3.	Principles of Accounting	Accounting concepts and Conventions		Improved Lecture	1		
4.	Accounting Equation	Concept of Assets, Liabilities and Capital, Practical question of Equation		Demonstration	1		
5.	Depreciation Accounting	Meaning, nature, reasons and methods		Improved Lecture	1		
6.	Tutorial	Q&A + Doubt Session		Buzz Session	1		
<b>Unit-2</b>							
7.	Introduction of Accounting Standards	Meaning, objectives, requirement, accounting standards and IFRS		Improved Lecture	2		
8.	International Accounting Principles	International Accounting standards bodies and international accounting standards, matching with Indian standards		Group Discussion	2		
9.	Double Entry System	Introduction and accounting rules		Improved Lecture	2		
10.	Journalizing of Transactions	Nature, format, rules, significance		Improved Lecture	2		
11.	Journal Entries	Practical Problems		Demonstration	2		
12.	Ledger Posting	Nature, format, rules and significance		Improved Lecture	2		
13.	Ledger Posting	Practical Problems		Demonstration	2		



14.	Trial Balance	Nature, format, methods and practical problem		Improved Lecture	2		
15.	Tutorial	Q&A + Doubt Session		Group Discussion	2		
16.	Introduction of final accounts	Nature, objectives, significance and types		Improved Lecture	3		
17.	Trading Account	Vertical and horizontal format		Improved Lecture	3		
18.	Profit & Loss A/C	Vertical and horizontal format		Demonstration	3		
19.	Balance Sheet	Vertical and horizontal format		Demonstration	3		
20.	Final Accounts	Practical Problems		Demonstration	3		
<b>Unit-3</b>							
21.	Introduction of Depreciation	Introduction Nature, scope, format,		Improved Lecture	3		
22.	Depreciation Statements	Types of Depreciation Method		Improved Lecture	3		
23.	Depreciation Method	Straight line method		Demonstration	3		
24.	Depreciation Method	Written down method		Demonstration	3		
25.	Depreciation	Practical Problems		Demonstration	3		
<b>Unit-4</b>							
26.	Introduction of Cash flow statement	Nature, scope, format, three types of activities		Improved Lecture	3		
27.	Cash flow Statement	Format and description		Improved Lecture	3		
28.	Cash flow Statement	Practical Problems		Demonstration	3		
29.	Introduction of Funds flow statement	Nature, scope, format, three types of activities		Improved Lecture	3		
30.	Funds flow Statement	Format and description		Improved Lecture	3		
31.	Funds flow Statement	Practical Problems		Demonstration	3		
32.	Funds flow Statement	Practical Problems		Educational Game	3		
33.	Tutorial	Q&A+ Doubt Session		Buzz Session	3		
<b>Unit-5</b>							
34.	Analysis of Financial Statement	Nature, significance and techniques		Improved Lecture	4		
35.	Ratio Analysis	Concept, Objective and types of Ratios		Role play			
36.	Ratio Analysis	Liquidity ratios		Case Study Method	4		



37.	Ratio Analysis	Turnover ratios		Group Discussion	4		
38.	Ratio Analysis	Profitability Ratio		Case Study Method	4		
39.	Ratio Analysis	Solvency Ratios		Group Discussion	4		
40.	Ratio Analysis	Practical Problems		Case study method	4		
Tutorial							
41	<b>Unit- 1</b>	Accounting Process & Principles		Group Discussion	1		
42	<b>Unit-2</b>	Accounting Rules, Journal & Ledger, Final Accounts		Buzz Session	2		
43	<b>Unit-3</b>	Depreciation		Buzz Session	3		
44	<b>Unit-4</b>	Funds flow statement & Cash flow statement		Field work	3		
45	<b>Unit-5</b>	Ratio Analysis		Case Study Method	4		

**Text Books:**

- 1 Pradeep Kashyap Rural Marketing-2 edition Pearson education
2. Jha, S.M. & Singh, L.P.: Marketing Management in Indian Perspective, Himalaya, Bombay
3. Velayudhan – Rural Marketing (Sage)
4. Mathur- Rural Marketing (Excel Books)

**Reference Books:**

5. Philip Kotler: Marketing Management.

**Journals:** International Journal of Rural Marketing

**Electronic Database:** <https://doi.org/10.1177/097300520900500105>