**Lesson Plan**

Class: B.com.I semester ii(Even)

Name: Sunita Rani

Designation: Assistant Prof. of Commerce

Paper: Financial Accounting

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| January 2019 | Partnership account: characteristics of Partnership; Partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital accounts; goodwill; Joint life policy; change in Profit sharing ratio . |
| February 2019 | Reconstitution of Partnership firm: Admission; retirement; death of a partner; dissolution of partnership: Modes and Accounting treatment. |
| March 2019 | Hire Purchase and Instalment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.  |
| April 2019 | Branch Accounts: dependent branch, debtor’s system, stock and debtor system; final accounts; wholesale branch. |

Assignment 1: Methods of Correlation.

Sessional Test: Regression co-efficients.

Assignment2: Properties of Binomial, Poisson and Normal distribution.