**PG.GOVT COLLEGE FOR GIRLS, SECTOR-42, CHANDIGARH**

**Teaching Plan Even Semester**

**Session (2018-19)**

**Class: PGDCA Name of the Teacher: Jasdeep kaur**

**Subject: Accounting Period :5th**

**Paper : PGD-03 Room No : 205**

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| **S. No** | **Dates** | **Topics to be covered** |
| **Week 1** | **14 /01/2019 – 19/01/2019** | **Accounting: Principles, concepts and conventions.** |
| **Week 2** | **21/01/2019 –**  **25/01/2019** | **Double entry system of accounting.** |
| **Week 3** | **28/01/2019 –**  **2/02/2019** | **Introduction of basic books of accounts of sole proprietary concern.** |
| **Week 4** | **4/02/2019 –**  **9/02/2019** | **control accounts for debtors and creditors, closing of books of accounts.** |
| **Week 5** | **11/02/2019 –**  **16/02/2019** | **preparation of trial balance** |
| **Week 6** | **18/02/2019 –**  **23/02/2019** | **Closing entry of account.** |
| **Week 7** | **25/02/2019 –**  **02/03/2019** | **Final Accounts: Trading, profit and loss accountsproprietary concern with normal closing entries.** |
| **Mid Semester Exam** | | |  | **Balance sheet of sole proprietary concern with normal closing entries** |
| **Week 8** | **11/03/2019 –**  **16/03/2019** | **Balance sheet of sole proprietary concern with normal closing entries** |
| **Week 9** | **18 /03/2019 –**  **22/03/2019** | **Introduction to manufacturing account, final accounts of partnership firms** |
| **Week 10** | **25/03/2019 –**  **30/03/2019** | **Introduction to computerized financial accounting, coding logic and codes required, master files, Transaction files, Introduction to documents used for data collection, processing of different files, outputs obtained.** |
| **Week 11** | **1/04/2019 –**  **6/04/2019** | **Types of inventory and associated documents, Inventory reports-nature and types, Inventory Control : ABC and Ageing analysis, Methods of Stock validation : LIFO, FIFO, actual bases.** |
| **Week 12** | **8/04/2019 –**  **12/04/2019** | **Interfacing Inventory with Financial Accounting, Purchasing Sub-Systems, Sales Order processing.** |
| **Week 13** | **15/04/2019 –**  **20/04/2019** | **Introduction to Computerized Payroll** |
| **Week 14** | **22/04/2019 –**  **27/04/2019** | **Invoicing Applications, Exposure to : Structure, Processing and Reports, Interfacing these applications to financial Accounting.** |
| **Week 15** | **29 /04/2019 –**  **3/05/2019** | **Introduction to Tally, Groups, Ledgers, Vouchers, Orders, Cost Centres and Categories. Stock. Reports in Tally.** |