

Rajarshi Shahu Mahavidyalaya, (Autonomus), Latur
Department of Commerce
Structured Work Plan for Teaching (March : 2021 to May 2021)

Class : B.Voc I (Sem - II)
Subject : Retail Accounting
Papers : II
Name of Teachers : Prof. S.N. Bagwan

Summary Teaching Plan :				
Unit	Chapter / Topics		No. of Lectures	Date
Unit - 1	Hire Purchase System		13	12/03/2021 to 29/03/2021
	Topic 1.1	Meaning and Needs of Hire Purchase System	02	
	1.2	Accounting of Hire Purchase Transactions	01	
	1.3	Journal entries in the books of hire purchaser and vendor	05	
	1.4	Ledger posting in the books of hire purchaser and vendor	05	
Unit - 2	Installment Purchase System		12	30/03/2021 to 20/04/2021
	Topic 2.1	Introduction to installment purchase system	01	
	2.2	Difference between IPS and HPS	01	
	2.3	Accounting treatment for installment purchasing	01	
	2.4	Seizing of goods by seller for non-payment of installment	01	
	2.5	Journal entries in the books of purchaser and vendor	04	
	2.6	Ledger posting in the books of purchaser and vendor	04	
Unit - 3	Joint Venture Accounting		13	23/04/2021 to 10/05/2021
	Topic 3.1	Meaning, and Features of Joint Venture	01	
	3.2	Methods of recording joint venture transactions	02	
	3.3	Journal entries in the books of co-ventures	05	
	3.4	Preparation of ledger in the books of co-venture	05	
Unit - 4	Insurance Claim		12	11/05/2021 to 29/05/2021
	Topic 4.1	Meaning and Need of Insurance	02	
	4.2	Types of Insurance	02	
	4.3	Methods of calculation of claim	08	

HoD

Subject Teacher