

|  <b>Daffodil Polytechnic Institute</b> |       |      |       |      |              |
|------------------------------------------------------------------------------------------------------------------------|-------|------|-------|------|--------------|
| Mark                                                                                                                   | Grade | Mark | Point | Mark | Letter Grade |
| 80>                                                                                                                    | 4.00  | A+   | 55-59 | 2.75 | B-           |
| 75-79                                                                                                                  | 3.75  | A    | 50-54 | 2.50 | C+           |
| 70-74                                                                                                                  | 3.50  | A-   | 45-49 | 2.25 | C            |
| 65-69                                                                                                                  | 3.25  | B+   | 40-44 | 2.00 | D            |
| 60-64                                                                                                                  | 3.00  | B    | 0-39  | 0.00 | F            |

**Daffodil Polytechnic Institute, Institute Code: 50238**

**Lesson Plan – Academic session: March 2023 to August 2023**

Subject Teacher : Md. Jakir Hossain  
 Subject Name : Accounting theory and practice  
 Subject Code : 65851  
 Technology : C M L, ELECTRICAL  
 Semester : 5<sup>th</sup>  
 Book Name : Accounting theory and practice (Publisher: Houque Prokashari)  
 Reference Book Name : Accounting theory and practice by – MWE Gautier, Brain under down)

| Mark Distribution (for 150 Marks) |            |                 |           |
|-----------------------------------|------------|-----------------|-----------|
| Theory Marks                      |            | Practical Marks |           |
| Mid term                          | 20         | PC              | 50        |
| Class test                        | 10         | PF              | 0         |
| Quiz test                         | 10         | -               | -         |
| Final                             | 60         | -               | -         |
| <b>Total</b>                      | <b>100</b> | <b>Total</b>    | <b>50</b> |

**Subject Aims:**

- To be able to understand the procedures of general accounting financial accounting and their applications.
- To be able to maintain the business records in a systematic manner.
- To be able to compare the result of current year with the previous year to analyze the changes.
- To be able to understand the general framework of reference for a field of inquiry.
- To be able to develop the techniques of accounting

**Subject Outcome:**

Students will be able to learn about accounting and their applications by studying this subject. They will also get to know about Transactions, Entry systems, Journal, Ledger, Cash book, Trial balance, Final accounts, Cost account & financial, Accounting Depreciation, Public works accounts.

| Lecture | Chapter/ Exam/ Industrial Visit                                                   | Learning Area                                                                                                                                                                                                                                                                        | Learning Outcome                                                                                   | Class/ Lab Supporting Equipment's                                                                                                                                                                                                                                                                                                  |
|---------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01      | <b>01. Understand the concept of book keeping and accounting</b>                  | 1.1 Define accountancy theory.<br>1.2 State the objectives of book keeping<br>1.3 State the advantages of book keeping<br>1.4 Differentiate between book keeping and accounting<br>1.5 State the necessity and scope of book keeping and accounting.                                 | After the Class, Students will be able to know about the basic concepts & principles of accounting | <b>1. Basic Class Materials:</b><br>White board, Marker, duster.<br><b>2. PowerPoint Slide:</b><br>Projector.<br><b>YouTube video link:</b><br><a href="https://www.youtube.com/results?search_query=+Understand+the+concept+of+accounting">https://www.youtube.com/results?search_query=+Understand+the+concept+of+accounting</a> |
| 02      | Review of 1 <sup>st</sup> chapter,<br><br><b>02. Understand the transactions.</b> | 2.1 Define transactions and business transaction<br>2.2 Explain the importance of transactions.<br>2.3 Describe the characteristic features of transactions.<br>2.4 Discuss the classification of transaction<br>2.5 Identify the transaction from given statements stating reasons. | After the Class, Students will be able to know about the transactions.                             | <b>1. Basic Class Materials:</b><br>White board, Marker, duster.<br><b>2. PowerPoint Slide:</b><br>Projector.<br><b>YouTube video link:</b><br><a href="https://www.youtube.com/results?search_query=+Understand+the+transactions">https://www.youtube.com/results?search_query=+Understand+the+transactions</a>                   |
| 03      | <b>CT/ QT</b>                                                                     | <b>Chapter 1 &amp;2</b>                                                                                                                                                                                                                                                              | To collect the feedback of student and take next step for betterment.                              | <b>Exam Papers</b>                                                                                                                                                                                                                                                                                                                 |
| 04      | <b>03. Understand the entry system</b>                                            | 3.1 State the aspects of transactions.<br>3.2 Define single entry system<br>3.3 State the objectives of single entry system<br>3.4 Discuss the disadvantages of single entry system<br>3.5 Define double entry system                                                                | To know about the entry system                                                                     | <b>1. Basic Class Materials:</b><br>White board, Marker, duster.<br><b>2. PowerPoint Slide:</b><br>Projector.<br><b>YouTube video link:</b><br><a href="https://www.youtube.com/results?search_query=Understand+the+entry+system">https://www.youtube.com/results?search_query=Understand+the+entry+system</a>                     |
| 05      | <b>03. Understand the entry system</b>                                            | 3.6 Discuss the principles of double entry system                                                                                                                                                                                                                                    | To know about the entry system                                                                     | <b>1. Basic Class Materials:</b><br>White board, Marker, duster.<br><b>2. PowerPoint Slide:</b><br>Projector.                                                                                                                                                                                                                      |

| Lecture | Chapter/ Exam/ Industrial Visit                     | Learning Area                                                                                                                                                                                                                                                | Learning Outcome                                                                     | Class/ Lab Supporting Equipment's                                                                                                                                                                                                                                                                                                             |
|---------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                                     | 3.7 Justify whether double entry system is an improvement over the single entry system<br>3.8 Distinguish between single entry and double entry system of book keeping                                                                                       |                                                                                      | <b>YouTube video link:</b><br><a href="https://www.youtube.com/results?search_query=Understand+the+entry+system">https://www.youtube.com/results?search_query=Understand+the+entry+system</a>                                                                                                                                                 |
| 06      | <b>4. Understand the classification of accounts</b> | 4.1 Define accounts.<br>4.2 State the objectives of accounts.<br>4.3 Illustrate different type of accounts with example.<br>4.4 Define “Golden rules of Book keeping”.                                                                                       | After the Class, Students will be able to understand the classification of accounts. | <b>1. Basic Class Materials:</b><br>White board, Marker, duster.<br><b>2. PowerPoint Slide:</b><br>Projector<br><b>. YouTube video link:</b><br><a href="https://www.youtube.com/results?search_query=Understand+the+classification+of+accounts">https://www.youtube.com/results?search_query=Understand+the+classification+of+accounts</a>   |
| 07      | <b>4. Understand the classification of accounts</b> | 4.5 State the rules for “Debit” and “Credit” in each class of accounts.<br>4.6 Determine Debtor (Dr) and Creditor (Cr.) from given transactions applying golden rules.<br>4.7 Define accounting cycle.<br>4.8 State the different steps of accounting cycle. | To know about the classification of accounts.                                        | <b>1. Basic Class Materials:</b><br>White board, Marker, duster.<br><b>2. PowerPoint Slide:</b><br>Projector<br><br><b>YouTube video link:</b><br><a href="https://www.youtube.com/results?search_query=Understand+the+classification+of+accounts">https://www.youtube.com/results?search_query=Understand+the+classification+of+accounts</a> |
| 08      | <b>CT/ Quiz Test</b>                                | Chapter 3 & Chapter 4                                                                                                                                                                                                                                        | To collect the feedback of student and take next step for betterment.                | <b>Exam Papers</b>                                                                                                                                                                                                                                                                                                                            |

| Lecture | Chapter/ Exam/ Industrial Visit        | Learning Area                                                                                                                                                                                                                                                                 | Learning Outcome                                                      | Class/ Lab Supporting Equipment's                                                                                                                                                                                                                                                                           |
|---------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 09      | Presentation                           | Presentation on Audit.                                                                                                                                                                                                                                                        | To developed presentation skills and self-confidence.                 | Projector                                                                                                                                                                                                                                                                                                   |
| 10      | 5. Understand the Journal & Assignment | 5.1 Define Journal.<br>5.2 State the object of Journal.<br>5.3 State the functions of Journal.<br>5.4 Mention the various names of Journal.<br>5.5 Interpret the form of Journal.<br>5.6 Journalize from given transactions. & tips and Techniques of accounting (Assignment) | To know about the concept of journal. &<br>To build skills.           | 1. <b>Basic Class Materials:</b><br>White board, Marker, duster.<br>2. <b>PowerPoint Slide:</b><br>Projector<br><br><b>YouTube video link:</b><br><a href="https://www.youtube.com/results?search_query=5+Understand+the+Journal">https://www.youtube.com/results?search_query=5+Understand+the+Journal</a> |
| 11      | Review Class                           | Chapter 1 to 6                                                                                                                                                                                                                                                                | They can easily recall all subjects.                                  | 1. <b>Basic Class Materials:</b><br>White board, Marker, duster.                                                                                                                                                                                                                                            |
| 12      | Midterm exam                           | Chapter 1-6                                                                                                                                                                                                                                                                   | To collect the feedback of student and take next step for betterment. | Exam paper, Exam question                                                                                                                                                                                                                                                                                   |
| 13      | 5. Understand the Journal math         | Mathematical                                                                                                                                                                                                                                                                  | To know about the of journal practical mathematic.                    | White board, Marker, duster.                                                                                                                                                                                                                                                                                |
| 14      | 5. Understand the Journal math         | Mathematical                                                                                                                                                                                                                                                                  | To know about the of journal practical mathematic.                    | White board, Marker, duster.                                                                                                                                                                                                                                                                                |
| 15      | 5. Understand the Journal math         | Mathematical                                                                                                                                                                                                                                                                  | To know about the of journal practical mathematic.                    | White board, Marker, duster.                                                                                                                                                                                                                                                                                |
| 16      | 6. Understand Ledger                   | 6.1 Define ledger.<br>6.2 Interpret the form of ledger.<br>6.3 State the functions of ledger.                                                                                                                                                                                 | To know about the of ledger                                           | White board, Marker, duster.                                                                                                                                                                                                                                                                                |

| Lecture | Chapter/ Exam/ Industrial Visit                     | Learning Area                                                                                                                                                                                                                           | Learning Outcome                                        | Class/ Lab Supporting Equipment's                                                                                                                                                                                                                                                                                 |
|---------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                                     | 6.4 Distinguish between Journal and Ledger.<br>6.5 Explain why ledger is called the king of all books of accounts.<br>6.6 Explain the following terms:<br>Balance, Balancing Debit balance; credit balance.                             |                                                         |                                                                                                                                                                                                                                                                                                                   |
| 17      | <b>7. Understand the ledger mathematical terms.</b> | Mathematical                                                                                                                                                                                                                            | To know about the of ledger mathematical terms          | White board, Marker, duster.                                                                                                                                                                                                                                                                                      |
| 18      | <b>CT/ Quiz Test</b>                                | <b>Chapter 5</b>                                                                                                                                                                                                                        | <b>Mathematical Base</b>                                | <b>Exam Papers</b>                                                                                                                                                                                                                                                                                                |
| 19      | <b>8. Understand the Trial balance.</b>             | 8.1 Define trial balance.<br>8.2 State the object of a trial balance.<br>8.3 Discuss the methods of preparation of a trial balance.<br>8.4 Explain the limitations of a trial balance.<br>8.5 Prepare trial balance from given balance. | To know about the concept of trial balance              | <b>1. Basic Class Materials:</b><br>White board, Marker, duster.<br><b>2. PowerPoint Slide:</b><br>Projector<br><b>YouTube video link:</b><br><a href="https://www.youtube.com/results?search_query=+Understand+the+trial+balance">https://www.youtube.com/results?search_query=+Understand+the+trial+balance</a> |
| 20      | <b>trial balance</b>                                | Mathematical                                                                                                                                                                                                                            | To know about the of trial balance practical mathematic | White board, Marker, duster                                                                                                                                                                                                                                                                                       |

| Lecture | Chapter/ Exam/ Industrial Visit          | Learning Area                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Learning Outcome                                            | Class/ Lab Supporting Equipment's                                                                                                                                                                                                                                                                                     |
|---------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 21      | <b>9. Understand Income Tax</b>          | 9.1 Define Income Tax.<br>9.2 State the objects of Income Tax.<br>9.3 Classification of assesses.<br>9.4 Taxable income of assesses.<br>9.5 Tax rebate.<br>9.6 Explain the following terms:<br>Income tax year; assessment year, NBR                                                                                                                                                                                                                                     | To know about the of Income tax                             | White board, Marker, duster                                                                                                                                                                                                                                                                                           |
| 22      | <b>10. Understand the final accounts</b> | 10.1 State the components of final account.<br>10.2 Distinguish between trial balance and balance sheet.<br>10.3 Identify the revenue expenditure and capital expenditure.<br>10.4 Select the items to be posted in the trading account, profit & loss account and the balance sheet.<br>10.5 State the adjustment to be made from the given information below or above the trial balance.<br>10.6 Prepare trading account, profit & loss account and balance sheet from | To know about the concept of Understand the final accounts. | <b>1. Basic Class Materials:</b><br>White board, Marker, duster.<br><b>2. Power Point Slide:</b><br>Projector<br><br><b>YouTube video link</b><br><a href="https://www.youtube.com/results?search_query=Understand+the+final+accounts">https://www.youtube.com/results?search_query=Understand+the+final+accounts</a> |

| Lecture | Chapter/ Exam/ Industrial Visit   | Learning Area                                                                                                                                                                                                                                                                                                                                                                                     | Learning Outcome                                                      | Class/ Lab Supporting Equipment's                                                                              |
|---------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| 23      | 10. Understand the final accounts | Mathematical                                                                                                                                                                                                                                                                                                                                                                                      | To know about the of final balance practical math                     | <b>Basic Class Materials:</b><br>White board, Marker, duster.                                                  |
| 24      | 10. Understand the final accounts | Mathematical                                                                                                                                                                                                                                                                                                                                                                                      | To know about the of final balance practical math                     | <b>Basic Class Materials :</b><br>White board, Marker, duster.                                                 |
| 25      | 10. Understand the final accounts | Mathematical                                                                                                                                                                                                                                                                                                                                                                                      | To know about the of final balance practical math                     | <b>Basic Class Materials :</b><br>White board, Marker, duster.                                                 |
| 26      | 10. Understand the final accounts | Mathematical                                                                                                                                                                                                                                                                                                                                                                                      | To know about the of final balance practical math                     | <b>Basic Class Materials :</b><br>White board, Marker, duster.                                                 |
| 27      | CT/ Quiz Test                     | Chapter 9                                                                                                                                                                                                                                                                                                                                                                                         | To collect the feedback of student and take next step for betterment. | <b>Exa m paper</b>                                                                                             |
| 28      | 10. Understand the final accounts | 10.1 Define financial accounting<br>10.2 State the objectives of financial accounting<br>10.3 Define cost accounting<br>10.4 State the elements of direct cost and indirect cost.<br>10.5 Discuss the capital budgeting<br>10.6 Explain the following terms:<br>a. Fixed cost b. Variable cost c. Factory cost d. Overhead cost e. Process cost f. Direct cost g. Operating cost h. Standard cost | To know about the concept of Ledger                                   | <b>1. Basic Class Materials :</b><br>White board, Marker, duster.<br><b>2. Power Point Slide:</b><br>Projector |

| Lecture | Chapter/ Exam/<br>Industrial Visit                                                              | Learning Area                                                                                                                                                                                                                                                                                                                               | Learning Outcome                                             | Class/ Lab Supporting<br>Equipment's                                                                                                                                                                                                                                                                                         |
|---------|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | <p><b>11. Understand the concept of cost and financial Accounting</b></p> <p>11. Income Tax</p> |                                                                                                                                                                                                                                                                                                                                             |                                                              |                                                                                                                                                                                                                                                                                                                              |
| 29      | <b>12. Public works accounts.</b>                                                               | <p><b>12.1 State the important aspects of public works accounts.</b></p> <p><b>12.2 Describe the main features of public works accounts.</b></p> <p><b>12.3 Define Value Added Tax (VAT)</b></p> <p><b>12.4 State the merits and demerits of VAT.</b></p> <p><b>12.5 Explain the following terms : Revenue ; Grant ; Bill; Voucher.</b></p> | To know about the basic concepts and techniques of cash book | <p><b>1. Basic Class Materials :</b><br/>White board, Marker, duster.</p> <p><b>2. Power Point Slide:</b><br/>Projector</p> <p><b>YouTube video link:</b><br/><a href="https://www.youtube.com/results?search_query=Understand+the+cash+book">https:// www.youtube.com/results?search_query=Understand+the+cash+book</a></p> |

| <b>Lecture</b> | <b>Chapter/ Exam/<br/>Industrial Visit</b>      | <b>Learning Area</b> | <b>Learning Outcome</b>                               | <b>Class/ Lab Supporting<br/>Equipment's</b>                   |
|----------------|-------------------------------------------------|----------------------|-------------------------------------------------------|----------------------------------------------------------------|
| 30             | <b>Cash book<br/>mat he matic al<br/>ter ns</b> | Mat he matic al      | To know about the of ledger practical<br>mat he matic | White board, Marker, duster                                    |
| 31             | <b>Review Class</b>                             | Chapter 5 to 12      | They can easily recall all chapter                    | White board, Marker, duster                                    |
| 32             | <b>Review Class</b>                             | All math chapter     | They can easily recall all chapter                    | <b>Basic Class Materials :</b><br>White board, Marker, duster. |