

Lecture Plan						
Name of the college: Government College of Arts, Science & Commerce, Sanquelim, Goa						
Name of Faculty: Ms.Navami N Sawant			Subject: Specialized Accounting			
Paper code: CFA211			Program: S.Y.B.COM		Division:	
Academic year: 2024-25			Semester: : III		Total Lectures: 60	
Course Objectives: .To enable learners to understand the concept of insurance claims, loss of stock, profit, salvage, and abnormal goods. 2. To familiarize the learners with Voyage Accounts. 3. To acquaint the learner with the concept of Lease Accounting. 4. To enable learners to understand the concept of Royalty Accounts.						
Expected Course Outcome: .To enable learners to understand the concept of insurance claims, loss of stock, profit, salvage, and abnormal goods. 2. To familiarize the learners with Voyage Accounts. 3. To acquaint the learner with the concept of Lease Accounting. 4. To enable learners to understand the concept of Royalty Accounts.						
Student Learning Outcome: 1.Understand the significance of Claim for loss of stock and loss ofprofit. 2. Prepare Voyage Accounts with respect to finished and unfinishedvoyage. 3. Prepare Voyage Accounts with respect to finished and unfinishedvoyage. 4. Know the preparation of Royalty Accounts						
Month	Lecture From To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignme nt	ICT Tools	Reference books
JULY	15-07-2024 -31-	15	Unit 1: Fire Insurance Claims Introduction, Types of Insurance Claims,		ppt	Goyal, B. K., & Tiwari, H. N. (2023). Taxman's Financial Accounting

	07-2024		<p>Meaning of Fire Insurance, Abnormal Goods, Salvage Value,(covered by MsManda Parab)</p> <p>Procedure for calculation of Claim for loss of Stock and for loss of Profit.</p>		<p>(11th ed.). Taxman Publisher.</p> <p>2. Gupta, R. L., & Radhaswamy, M. (2020). Advanced Accountancy Volume Sultan Chand & Sons: New Delhi.</p> <p>3. Jain, S. P., Narang, K. L., Agrawal, S., & Sehgal, M. (2020). Financial Accounting. Kalyani Publishers.</p> <p>4. Mukherjee, A., & Hanif, M. (2018). Modern Accountancy Volume II. McGraw Hill Education (India) Private Ltd.</p>
AUGUST	01 th August to 31 st August 2024	15	<p>Unit 2: Voyage Accounts</p> <p>Introduction, voyage expenses, voyage incomesPreparation of Voyage account for complete and incomplete voyages.</p>	PPT	<p>Goyal, B. K., & Tiwari, H. N. (2023). Taxman's Financial Accounting (11th ed.). Taxman Publisher.</p> <p>2. Gupta, R. L., & Radhaswamy, M. (2020). Advanced Accountancy Volume Sultan Chand & Sons: New Delhi.</p> <p>3. Jain, S. P., Narang, K. L., Agrawal, S., & Sehgal, M. (2020). Financial Accounting. Kalyani Publishers.</p> <p>4. Mukherjee, A., & Hanif, M. (2018). Modern Accountancy Volume II. McGraw Hill Education (India) Private Ltd.</p>
SEPTEMBER	1 st September to 30 september 2024	15	<p>Unit 3: Lease Accounting</p> <p>Introduction, Leasing, buying decisionTypes of Leases, Tax consideration in case of lease, Accounting for financial and operational lease in the books of Lessor and Lessee including Sub Lease a/c.</p>	PPT	<p>Goyal, B. K., & Tiwari, H. N. (2023). Taxman's Financial Accounting (11th ed.). Taxman Publisher.</p> <p>2. Gupta, R. L., & Radhaswamy, M. (2020). Advanced Accountancy Volume Sultan Chand & Sons: New Delhi.</p> <p>3. Jain, S. P., Narang, K. L., Agrawal, S., & Sehgal, M. (2020). Financial Accounting. Kalyani Publishers.</p> <p>4. Mukherjee, A., & Hanif, M. (2018). Modern Accountancy Volume II. McGraw Hill Education (India)</p>

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OCTOBER R	1 ST October 2024 TO 22 October 2024	15	Unit 4: Royalty Accounts Introduction, Minimum rent/Dead rent, short workings, Excess working Accounting in the books of the Lessor and Lessee, Preparation of Royalty Payable Account, Royalty Receivable Account, short working a/c, Landlord's a/c.	PPT	Goyal, B. K., & Tiwari, H. N. (2023). Taxman's Financial Accounting (11th ed.). Taxman Publisher. 2. Gupta, R. L., & Radhaswamy, M. (2020). Advanced Accountancy Volume Sultan Chand & Sons: New Delhi. 3. Jain, S. P., Narang, K. L., Agrawal, S., & Sehgal, M. (2020). Financial Accounting. Kalyani Publishers. 4. Mukherjee, A., & Hanif, M. (2018). Modern Accountancy Volume II. McGraw Hill Education (India) Private Ltd.

*** Assessment Rubrics**

Component	Max
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	Marks
ISA 1	10
ISA 2	10
Practical	
Project	
Semester End Exam	80