

Lecture Plan		
Name of the college: Government College of Arts, Science & Commerce, Sanquelim Goa.		
Name of Faculty: Khemraj Alias Sangam Shet	Subject: Government Accounting	
Paper code: COD109	Program: T.Y.B.C.om	Division: A
Academic year: 2024 - 2025	Semester: V	Total Lectures: 60
Course Objectives: To familiarise the students with concepts and practical aspects of government accounting		
Expected Course Outcome: Students will be able to familiarise with various type of accounting followed in the govt departments, Companies, local self-governance bodies.		
Student Learning Outcome: Students will be in the position to prepare books of accounts of govt companies, departments and Local-self governance bodies.		

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
June	28-06-2024	29-06-2024	01	CO, PO, PSOs, Introduction to the course			
July	01-07-2024	06-07-2024	04	Introduction to Indian Govt. Accounting	To prepare their Notes	Google Meet/Powerpoint presentation/ Moodle LMS	Govt. Accounting Standard Textbook by Dr. R. Sathish
				Difference Between Government Accounting and Commercial Accounting, Objectives of Government Accounting.			
	08-07-2024	13-07-2024	04	Basic Principles of Government Accounting in India.		https://www.youtube.com/watch?v=cnvzkhyQnmw&t=1s	
	15-07-2024	20-07-2024	04	Classification of Government Accounting in India, Government Financial Administration.			
	22-07-2024	27-07-2024	04	Accounting Procedure for Government Accounting			

				Accounting for local Self Government			Govt. Accounting Standard Textbook by Dr. R. Sathish
	29-07-2024	03-08-2024	04	Meaning, Various Heads of Revenues and Expenses.	To collect Accounts of Municipalities and Panchayats	Smartboard, Open board app with Interactive pad., Power point presentation.	
August	05-08-2024	10-08-2024	04	Illustrations on Cash Book, Receipt and Payment Account			
	12-08-2024	17-08-2024	04	Illustration on Receipt and Payment Account, Income and Expenditure Account.			
	19-08-2024	24-08-2024	04	Illustration on Income and Expenditure Account			
				Accounting and Audit of Work Expenditure			Financial Management- Sharma and Gupta, Standard Textbook- Government Accounting by Dr. R. Sathish.
	26-08-2024	31-08-2024	04	Public work system of accounts, accounting and audit of stores and stock, tendering and work expenditure	To Value any public listed Companies.	Smartboard, Open board app with Interactive pad., Power point presentation.	
				Capital Budgeting and Project			

				Evaluation Illustrations.			
September	02-09-2024	07-09-2024	04	Capital Budgeting and Project Evaluation Illustrations.			
	13-09-2024	14-09-2024	01	Capital Budgeting Illustrations, New areas of Contracting, Management Contracts, Leasing, Service Contracts.			
				CPM, PERT		https://www.youtube.com/watch?v=gbTgDLJ4uiM	
October	16-09-2024	21-09-2024	04	Accounts of Statutory Corporations	To collect the accounts of public sector enterprises operating in Goa.	Smartboard, Open board app with Interactive pad., Powerpoint presentation.	Govt. Accounting Standard Textbook by Dr. R. Sathish.
				Meaning of Statutory Corporation			
	23-09-2024	28-09-2024	04	Accounts of Electricity Corporations			
	30-09-2024	05-10-2024	04	Accounting for State Transport Corporation			
	07-10-2024	12-10-2024	04	Revision			
	14-10-2024	15-10-2024	02	Revision			

*** Assessment
Rubrics**

Component	Max Marks
ISA 1	10
ISA 2	10
Practical	Nil
Project	02
Semester End Exam	80