

Lecture Plan

NAME OF THE COLLEGE: GOVERNMENT COLLEGE OF ARTS, SCIENCE& COMMERCE, SANQUELIM GOA.

NAME OF FACULTY:MS.PRIYANKA THANEKAR **SUBJECT:**ACCOUNTS AXECUTIVE II

PAPER CODE: VOS 507

PROGRAM: T.Y.B.VOC

DIVISION:

ACADEMIC YEAR: 2024 - 2025

SEMESTER: V

TOTAL LECTURES:45

Course Objectives: To Prepare Students for Client Management and Sales Effective Account Exexutives.

Expected Course Outcome: After completing this Course, Students will be able to:

- Maintain records of defined receipts and payments
- Account for provisions
- Prepare Bank Reconciliation Statement (BRS) and Depreciation schedule
- Compile and present periodical statements of extracts from ledgers to show total amount of receipts and expenditure of the company, profits earned or losses incurred etc.

Student Learning Outcome: After completing this Course, Students will be able to:

- Maintain records of defined receipts and payments
- Account for provisions
- Prepare Bank Reconciliation Statement (BRS) and Depreciation schedule
- Compile and present periodical statements of extracts from ledgers to show total amount of receipts and expenditure of the company, profits earned or losses incurred etc.

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
JUNE-JULY 2024	29-06-2024	23-07-2024	10	<u>Module 1: Introduction to Accounts Assistant</u> <ul style="list-style-type: none"> • About Accounts Assistant • Objective of Accounts Assistant • Duties and Responsibilities of Accounts Assistant • Requirement of Accounts Assistant 			Grewal.T.S. (latest edition). "Introduction to Accountancy. New Delhi: Sultan Chand & Sons.
JULY- AUGUST 2024	24-07-2024	27-08-2024	15	<u>Module 2: Financial Accounting and Reporting</u> <ul style="list-style-type: none"> • Discuss Basic Accounting concepts and Accounting Terminologies • Explain Book Keeping • Discuss the Elements of Financial Statement • Explain Bank Reconciliation Statement • Narrate Trail Balance • Describe Trading and Profit and Loss Account • Cash flow and Fund Flow statement • Ratio Analysis • Discuss Balance sheet 			.Bhattacharyya, A. K. (latest edition). Essentials of Financial Accounting. PHI Learning Pvt. Ltd. Grewal.T.S. (latest edition). "Introduction to Accountancy. New Delhi: Sultan Chand & Sons.
AUGUST- SEPTEMBER -OCTOBER				<u>Module 3: Labor Laws and Payroll Accounting</u> <ul style="list-style-type: none"> • Explain Contract Act • Law of Payment of Wages Act and Minimum 			Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani

2024	28-08-2024	22-10-2024	20	<p>Wages Act</p> <ul style="list-style-type: none"> • Law of Employees' State Insurance Act • Discuss Applicability of ESIC • Explain Provident Fund Act • Identify Applicability of EPFO • Discuss Payment of Bonus Act • Describe Payment Gratuity Act • Explain Payroll Accounting 		<p>Publishers.</p> <p>Mukherjee, A., & Hanif, M. Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill</p>
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*** Assessment Rubrics**

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