

		Lecture Plan	
Name of the college: Government College of Arts, Science & Commerce, Sanquelim, Goa			
Name of Faculty: Mr. Shahish Chudu Naik		Subject: COMMERCE	
Paper : COM-221 & Accounting for service Organisation	Program: S.Y.B.Com	Division:	
Academic year: 2024-25	Semester: IV	Total Lectures: 60	
Course Objectives: Objectives of the Course are: <ol style="list-style-type: none"> 1. To acquaint learners with basic knowledge of various provisions of preparing and finalising the accounts of Banking Companies. 2. To impart knowledge of preparation of final accounts of General Insurance Companies. 3. To familiarize learners with finalising of accounts of Hotels and Educational Institutions. 4. To impart knowledge of preparing and finalising the accounts of professionals. 			
Expected Course Outcome: <ol style="list-style-type: none"> 1. To acquaint learners with basic knowledge of various provisions of preparing and finalising the accounts of Banking Companies. 2. To impart knowledge of preparation of final accounts of General Insurance Companies. 3. To familiarize learners with finalising of accounts of Hotels and Educational Institutions. 4. To impart knowledge of preparing and finalising the accounts of professionals. 			
Student Learning Outcome:			

After completion of this course, the learners will be able to:

1. Understand the provisions as laid down by the Banking Regulation Act 1949 to maintain and finalize their books of accounts
2. Understand the accounting procedures followed by the General Insurance Companies to finalize their books of accounts
3. Understand the relevant accounting procedures followed by the Hotels and Educational institutions to finalize their books of accounts
4. Understand the procedure followed by the Professionals while finalizing their books of accounts.

Dates	No. of Lectures	Topics, Subtopics to be Covered	Exercise/Assignment	ICT Tools	Reference Books
09/12/2024 - 14/12/2024	4	Introduction to Service Organisations, Overview of syllabus, Concepts of service organisations' accounting	Read about the Banking Regulation Act, 1949	PPT, Blackboard	Jain & Narang, Advanced Accountancy; Hanif & Mukherjee, Modern Accountancy
16/12/2024 - 21/12/2024	4	Meaning of Banking and Banking Company, Important legal provisions affecting accounts, Types of Deposits and Advances	Group discussion on Banking services and customer facilities	PPT, Blackboard	Maheshwari, Advanced Accountancy
02/01/2025 - 04/01/2025	4	Preparation of Balance Sheet (Form A) and Profit & Loss Account (Form B), Practical problems on vertical form presentation and schedules	Solve practice problems from reference books	Blackboard	Monga & Ahuja, Advanced Accounting
06/01/2025 - 11/01/2025	4	Preparation of Balance Sheet (Form A) and Profit & Loss Account (Form B) continued	Solve practice problems from reference books	Blackboard	Monga & Ahuja,

					Advanced Accounting
13/01/2025 - 18/01/2025	4	Types of Insurance and accounts of General Insurance Companies	Research IRDA regulations and their impact on financial statements	PPT, Blackboard	Khan & Jain, Advanced Accountancy
20/01/2025 - 25/01/2025	4	Revenue account preparation (FORM B-RA), Profit & Loss Account (FORM B-PL), Balance Sheet (FORM BBS)	Research IRDA regulations and their impact on financial statements	PPT, Blackboard	Khan & Jain, Advanced Accountancy
27/01/2025 - 01/02/2025	4	Revenue account preparation (FORM B-RA), Profit & Loss Account (FORM B-PL), Balance Sheet (FORM BBS)	Case study on a hotel's financial statement	PPT, Blackboard	Maheshwari, Financial Accounting
03/02/2025 - 08/02/2025	4	Revenue account preparation (FORM B-RA), Profit & Loss Account (FORM B-PL), Balance Sheet (FORM BBS)	Case study on a hotel's financial statement	PPT, Blackboard	Maheshwari, Financial Accounting
10/02/2025 - 15/02/2025	4	Unit 3: Introduction to Hotel Accounting: Concepts and Visitor Ledger	Prepare a sample Income and Expenditure account for a school	Blackboard	Tulsian, Accountancy
17/02/2025 - 22/02/2025	4	Final accounts for hotels (sole proprietorship, partnership, joint stock companies)	Prepare a sample Income and Expenditure account for a school	Blackboard	Tulsian, Accountancy
24/02/2025 - 29/02/2025	4	Educational Institutions: Books of accounts and annual statements	Identify challenges faced by professionals in maintaining accounts	PPT, Blackboard	Mukherjee & Hanif, Modern Accountancy
02/03/2025 - 07/03/2025	4	Preparation of Receipts and Payments account, Income and Expenditure account, Balance Sheet	Identify challenges faced by professionals in maintaining accounts	PPT, Blackboard	Mukherjee & Hanif, Modern Accountancy

09/03/2025 - 14/03/2025	4	Unit 4 Accounting books and documents for professionals	Solve practical problems	Blackboard	Shukla & Grewal, Advanced Accounts
16/03/2025 - 21/03/2025	4	Relation between professional and household accounts	Solve practical problems	Blackboard	Shukla & Grewal, Advanced Accounts
23/03/2025 - 28/03/2025	4	Preparation of final accounts: Income & Expenditure Account and Balance Sheet	Prepare a full mock set of final accounts for a chosen service organisation	PPT, Blackboard	All reference materials
30/03/2025 - 04/04/2025	4	Preparation of final accounts: Income & Expenditure Account and Balance Sheet	Prepare a full mock set of final accounts for a chosen service organisation	PPT, Blackboard	All reference materials
06/04/2025 - 11/04/2025	4	Final Revision and Assessment Preparation	Semester-end review and student presentations	PPT, Blackboard	All reference materials

Component	Max Marks
ISA 1	10
ISA 2	10
ISA 3	10
Practical	
Project	
Semester End Exam	80

