

Lecture Plan		
Name of the college: Government College of Arts, Science & Commerce, Sanquelim, Goa		
Name of Faculty: Mrs. Pragati Kerkar	Subject: Government Accounting	
Paper code: CFA-201	Program: S.Y.B.Com	Division: A&B
Academic year: 2025-26	Semester: III	Total Lectures: 15
Course Objectives: 1. To familiarize the students with concepts and practical aspects of Government Accounting. 2. To enable learners to understand the accounting of local self governing bodies. 3. To enable learners to understand the Accounting and Audit practice of Works Expenditure. 4. To enable learners to understand the financial statements of public sector organisations.		
Expected Course Outcome: 1. Understand the basic concepts and terminology of government accounting. ① 2. Acquire complete knowledge about the preparation of Receipts and Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities. 3. Understand the general outline of the public works system of account, techniques of tendering and works expenditure, capital budgeting and project management. 4. Acquire practical knowledge of the accounts of Electricity Corporations and State Transport Corporation as per Company Act 2013.		
Student Learning Outcome: After completion of this course, the learners will be able to: 1. Understand the basic concepts and terminology of government accounting. 2. Acquire complete knowledge about the preparation of Receipts and Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities		

3. Understand the general outline of the public works system of account, techniques of tendering and works expenditure, capital budgeting and project management.

4. Acquire practical knowledge of the accounts of Electricity Corporations and State Transport Corporation as per Company Act 2013.

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
July 2025	25-07-2025	04-07-2025	02	Unit 4: Public Sector Financial Statements Meaning of Statutory Corporations Types of Statutory Corporations, Accounts of Electricity Corporations Objectives of Statutory Corporations,, Importance of Statutory Corporations Accounting for state transport corporations.	Case study Statutory Corporation s of Goa Government and Central Government	Power point presentation/ E-board	Bharadwaj, K. K. (2002). Public Accounting and Auditing, Mittal Publication.
July - Aug 2025	05-08-2025	19-08-2025	02			Power point presentation/ E-board	
Aug -Sept 2025	25-08-2025	09-09-2025	02			Power point presentation/ E-Board	
Sept 2025	15-09-2025	23-09-2025	02			Power point presentation/ E-board	Bharadwaj, K. K. (2002). Public Accounting and Auditing. New Delhi: Mittal Publication.

Sept-Oct 2025	29-09-2025	06-10-2025	04	Practical problems Accounting for state transport corporations.	Case study on financial statements of Goa Electricity Department	Power point presentation/ E-board	Chandra, Prasanna, Financial Management, Theory & Practice. Tata McGraw Hill.
Oct 2025	07-10-2025	12-10-2025	03	Practical Problems on Financial Statements of Kadamba Transport Corporation. (KTC)		Power point presentation/ Blackboard	
Oct 2025	13-10-2025	14-10-2025	02	Practical problems Financial Statements for Goa Electricity Department.	Case study on financial statements of Kadamaba Transport Corporation s.	Power point presentation/ E-board	
Oct 2025	16-10-2025	18-10-2025	01	Revision		Power point presentation/ E-board	

*** Assessment Rubrics**

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