Lecture Plan

Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa

Name of Faculty: Ms.Priyanka Thanekar	**Subject: Government Accounting**	
Paper code: CFA201	**Program: B.COM**	**Division: -**
Academic year: 2025-2026	**Semester: III**	**Total Lectures: 45**

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 Practices of Works Expenditure.

Course 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.

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.

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
JUNE 2025	24/06/25	30/06/25	4	**Syllabus Discussion** **Unit 1: Introduction to Indian Government Accounting** Difference between commercial accounting and government	Group discussions,		

				accounting, Objectives of government accounting, Terminology in government finance.	Seminars, Case studies		1.Francis, O. (2018). Principles of Government Accounting and Reporting. Forgotten Books. 2.Premchand, A. (1999). Effective Government Accounting. Washington D C: International Monetary Fund.
JULY 2025	01/07/25	5/07/25		**Unit 1: Introduction to Indian Government Accounting** Terminology in government finance, Basic principles of government accounting in India.			1.Francis, O. (2018). Principles of Government Accounting and Reporting. Forgotten Books. 2. Premchand, A. (1999). Effective Government Accounting. Washington D C: International Monetary Fund.
	07/07/25	12/07/25		**Unit 1: Introduction to Indian Government Accounting** Government financial administration, accounting procedure for government expenditure, Classification of government accounting in India General outlines of the system of government accounts			
	14/07/25	19/07/25		**Unit 1: Introduction to Indian Government Accounting** Accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting			
	21/07/25	26/07/25		**Unit 1: Introduction to Indian Government Accounting** Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting.			
	28/07/25	31/07/25		**Unit 2: Accounting for Local Self-Government** Meaning, Major revenues and expenses of local self-governing bodies			
			18				
AUGUST 2025	01/08/25	09/08/25		**Unit 2: Accounting for Local Self-Government** Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats.			1.Francis, O. (2018). Principles of Government Accounting and Reporting. Forgotten Books.

							2.Premchand, A. (1999). Effective Government Accounting. Washington D C: International Monetary Fund.
	11/08/25	16/08/25	13		Group discussions, Seminars, Case studies		
	18/08/25	22/08/25		**Unit 2: Accounting for Local Self-Government** Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats.			
	23/08/25	31/08/25		**GANESH CHATURTHI BREAK**			
	02/09/25	06/09/25		**Unit 2: Accounting for Local Self-Government** Limitations of the present accounting system, financial control in government.			1.Francis, O. (2018). Principles of Government Accounting and Reporting. Forgotten Books. 2.Premchand, A. (1999). Effective Government Accounting. Washington D C: International Monetary Fund.
	08/09/25	13/09/25		**Unit 3: Accounting and Audit of Works Expenditure** General outline of the public works system of accounts, accounting and audit of projects			
	15/09/25	20/09/25		Accounting and audit of stores and stock, Tendering and works expenditure			
	22/09/25	30/09/25	14	Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts.	Group discussions, Seminars, Case studies		
SEPTEMBER 2025							
OCTOBER 2025	01/10/25	04/10/25	7	Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts.			Premchand, A. (1999). Effective Government Accounting.

							Washington D C: International Monetary Fund.
	06/10/25	11/10/25		BOOT, BOO, BLO, Turnkey contracts			
	13/10/25	18/10/25		Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.			

Assessment Rubrics

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