

		Lecture Plan	
Name of the college: Government College of Arts, Science & Commerce, Sanquelim, Goa			
Name of Faculty: Mr. Shahish Chudu Naik		Subject: COMMERCE	
Paper: Accounting for Service Organisations (COM-221)	Program: S.Y.B.Com	Division:	
Academic year: 2025-26	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 provisions for preparing accounts of Banking Companies. 2. To impart knowledge of preparation of final accounts of General Insurance Companies. 3. To familiarize learners with preparation of final accounts of Hotels and Educational Institutions. 4. To provide knowledge of preparing and finalising the accounts of Professionals. 			
Expected Course Outcome: After completion of this course, learners will be able to: <ol style="list-style-type: none"> 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. 			
Student Learning Outcome:			

After completion of this course, 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	Exercise / Assignment	ICT Tools	Reference Books
01/12/2025 – 06/12/2025	4	Introduction to Banking & Banking Companies, Legal Provisions	Write short notes	PPT, Blackboard	Hanif & Mukherjee
08/12/2025 – 13/12/2025	4	Types of Deposits and Advances	Identify types of customer services	Blackboard	Shukla & Grewal
15/12/2025 – 20/12/2025	4	Other Facilities to Customers	Case discussion	PPT	Khan & Jain
22/12/2025 – 23/12/2025	2	Balance Sheet (Form A) – Format & Theory	Classwork	Blackboard	Maheshwari
24/12/2025 – 01/01/2026	Vacation	No Lectures	—	—	—

Dates	No. of Lectures	Topics / Subtopics	Exercise / Assignment	ICT Tools	Reference Books
02/01/2026 – 04/01/2026	2	Profit & Loss A/c (Form B) – Format & Theory	Problem solving	Blackboard	Pillai & Bhagavati
05/01/2026 – 10/01/2026	4	Practical Problems – Final Accounts of Banking Companies	Practice numericals	Blackboard	Mukherjee & Hanif
12/01/2026 – 17/01/2026	4	Types of Insurance, Overview of IRDA	Notes preparation	PPT	Athma & Rajyalaxmi
19/01/2026 – 24/01/2026	4	Revenue A/c – Form B-RA	Practical exercises	Blackboard	Jain & Narang
26/01/2026 – 31/01/2026	4	Profit & Loss A/c – Form B-PL	Numerical problems	PPT	Shukla & Grewal
02/02/2026 – 07/02/2026	4	Balance Sheet – Form B-BS	Classwork	Blackboard	Maheshwari

Dates	No. of Lectures	Topics / Subtopics	Exercise / Assignment	ICT Tools	Reference Books
09/02/2026 – 14/02/2026	3	Revision & Problem Solving – General Insurance	Solve previous examples	Blackboard	All references
16/02/2026 – 21/02/2026	4	Hotel Accounting – Concepts, Visitors Ledger	Discussion	PPT	Hanif & Mukherjee
23/02/2026 – 28/02/2026	4	Final Accounts of Hotels (sole proprietorship & partnership)	Numerical problems	Blackboard	Shukla & Grewal
02/03/2026 – 07/03/2026	4	Final Accounts of Joint Stock Hotels (Schedule III)	Classwork	Blackboard	Maheshwari
09/03/2026 – 14/03/2026	4	Educational Institutions – Books, R&P A/c, I&E A/c	Assignment	PPT	Monga & Ahuja
16/03/2026 – 17/03/2026	2	Revision – Hotels & Educational Institutions	Problem solving	Blackboard	All references
18/03/2026 – 21/03/2026	4	Books maintained by Doctors, Lawyers, Engineers, Accountants	Notes	Blackboard	Hanif & Mukherjee

Dates	No. of Lectures	Topics / Subtopics	Exercise / Assignment	ICT Tools	Reference Books
23/03/2026 – 25/03/2026	3	Household vs Professional Accounts	Discussion	PPT	Jain & Narang
26/03/2026 – 31/03/2026	4	Final Accounts – Income & Expenditure A/c, Balance Sheet	Practice problems	Blackboard	Maheshwari

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

Mr. Shahish Naik
Assistant Professor in Commerce
Government College of Arts, Science & Commerce, Sanquelim
Goa

