

# Semester Lecture Plan

**Name of the college: Government College of Arts Science and Commerce, Sanquelim Goa**

**Name of Faculty: Yakshita Kiran Vengurlekar**

**Subject: Government Accounting**

**Paper code: CFA-201**

**Program/Course: S.Y.B.COM**

**Division:**

**Academic year: 2026 - 2027**

**Semester: III**

**Total Lectures: 15**

## Course Objectives:

1. To familiarize the students with concepts and practical aspects of government accounting

**Course Outcome: After completion of the course, the students will be equipped with the following**

1. CO 1: Understand the basic concepts and terminology of government accounting.

**Student Learning Outcome: After completion of the course, the students will be equipped with the following**

1. Understand the basic concepts and terminology of government accounting and apply them in preparing and analyzing public sector accounts.

| Month        | Lectures<br>From: To: |            | No.<br>of<br>lect<br>ures<br>allot<br>ted | Topic, Subtopic to be covered                                                                                                      | Exercises/<br>Assignments | ICT Tools                                                               | Reference books                                                                       |
|--------------|-----------------------|------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| June<br>2026 | 19/06/2026            | 20/06/2026 | 01                                        | <b>Unit 1: Introduction to Indian Government Accounting</b><br>Difference between commercial accounting and government accounting, | Question and answers,     | Interactive panels, Power Point Presentations, PDF's, Google classrooms | Chandra, Prasanna. (2022). Financial Management, Theory & Practice. Tata McGraw Hill. |

|             |            |            |    |                                                        |                                                           |                                                                                       |                                                                                               |
|-------------|------------|------------|----|--------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| June 2026   | 22/06/2026 | 27/06/2026 | 01 | Objectives of government accounting                    |                                                           |                                                                                       |                                                                                               |
| July 2026   | 29/06/2026 | 04/07/2026 | 01 | Terminology in government finance,                     | problem solving, quiz, Case Studies                       | Interactive panels, Power Point Presentations, PDF's, Google classrooms               | Mukherjee, A., & Hanif, M. (2017). Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill. |
| July 2026   | 06/07/2026 | 11/07/2026 | 01 | Basic principles of government accounting in India.    | Case studies, Question and answers, problem solving, quiz |                                                                                       | Khan & Jain. 2018). Financial Management. Tata McGraw Hill.                                   |
| July 2026   | 13/07/2026 | 18/07/2026 | 01 | Basic principles of government accounting in India.    |                                                           |                                                                                       |                                                                                               |
| July 2026   | 20/07/2026 | 25/07/2026 | 01 | Classification of government accounting in India,      | Case studies, Question and answers, problem solving, quiz | Interactive panels, Power Point Presentations, PDF's, Google classrooms               | Chandra, Prasanna. (2022). Financial Management, Theory & Practice. Tata McGraw Hill.         |
| July 2026   | 27/07/2026 | 01/08/2026 | 01 | Government financial administration,                   | ISA- Assignment                                           |                                                                                       | Khan & Jain. 2018). Financial Management. Tata McGraw Hill.                                   |
| August 2026 | 03/08/2026 | 08/08/2026 | 01 | accounting procedure for government expenditure,       |                                                           |                                                                                       |                                                                                               |
| August 2026 | 10/08/2026 | 15/08/2026 | 01 | General outlines of the system of government accounts. |                                                           | Interactive panels, Power Point Presentations, PDF's, Google classrooms, case studies | Mukherjee, A., & Hanif, M. (2017). Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill. |
| August 2026 | 17/08/2026 | 22/08/2026 | 01 | Performance Measurement in Government Accounting,      | Case studies, Question and answers, problem solving, quiz |                                                                                       | Chandra, Prasanna. (2022). Financial Management, Theory & Practice. Tata McGraw Hill.         |

|                |                       |            |           |                                                   |                                                           |                                                                         |                                                                                               |
|----------------|-----------------------|------------|-----------|---------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| August 2026    | 24/08/2026            | 29/08/2026 | 01        | Performance Measurement in Government Accounting, |                                                           |                                                                         |                                                                                               |
| September 2026 | 31/08/2026            | 05/09/2026 | 01        | Transparency in Government Financial Reporting    | Case studies, Question and answers, problem solving, quiz |                                                                         |                                                                                               |
| September 2026 | 07/09/2026            | 12/09/2026 | 01        | Accountability in Government Financial Reporting  |                                                           | Interactive panels, Power Point Presentations, PDF's, Google classrooms | Chandra, Prasanna. (2022). Financial Management, Theory & Practice. Tata McGraw Hill.         |
| September 2026 | 21/09/2026            | 26/09/2026 | 01        | Revenue Recognition in Government Accounting.     | Case studies, Question and answers, problem solving, quiz |                                                                         | Khan & Jain. 2018). Financial Management. Tata McGraw Hill.                                   |
| September 2026 | 28/09/2026            | 03/10/2026 | 01        | Revenue Recognition in Government Accounting.     |                                                           |                                                                         | Mukherjee, A., & Hanif, M. (2017). Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill. |
| October 2026   | 05/10/2026            | 10/10/2026 | 01        | Revision                                          |                                                           |                                                                         |                                                                                               |
| October 2026   | 12/10/2026            | 14/10/2026 | 01        | Revision                                          |                                                           |                                                                         |                                                                                               |
|                | <b>Total Lectures</b> |            | <b>15</b> |                                                   |                                                           |                                                                         |                                                                                               |

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

