

Lecture Plan		
Name of the college: Government College of Arts, Science & Commerce, Sanquelim Goa.		
Name of Faculty: Khemraj Alias Sangam Shet	Subject: Government Accounting	
Paper code: CFA201	Program: S.Y.B.COM	Division: A
Academic year: 2026 - 2027	Semester: III	Total Lectures: 47
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. 4. To enable learners to understand the preparation of financial statements of public sector corporations.		
Expected Course Outcome: 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.		
Student Learning Outcome: 1. Identify and explain the fundamental concepts, principles, and terminology used in government accounting. 2. Prepare and maintain accounting records and financial statements of local self-governing bodies, including Panchayats and Municipalities.		

3. Apply accounting and audit procedures related to public works expenditure, tendering processes, capital budgeting, and project management.
4. Prepare and analyze the financial statements of public sector corporations such as Electricity Corporations and State Transport Corporations in accordance with applicable legal provisions and accounting standards.

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
June	19-06-2026	20-06-2026	01	CO, PO, PSOs, Introduction to the course			
	22-06-2026	27-06-2026	03	Unit 2: Accounting for Local Self-Government Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies		Powerpoint presentation/ Moodle LMS, Lab Work, Blackboard, Panchayat Visit	Government Accounting – Standard Textbook by R Satish.
	29-06-2026	04-07-2026	03	Municipalities and city corporations, Panchayats and Zilla Panchayats. Limitations of the present accounting system, financial control in government.			

July	06-07-2026	11-07-2026	03	Illustrations			
	13-07-2026	18-07-2026	03	Illustrations			
	20-07-2026	25-07-2026	03	Illustrations			
				Unit 3 : Accounting and Audit of Works Expenditure			
	27-07-2024	01-08-2026	03	General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure		Smartboard, Open board app with Interactive pad., Power point presentation.	Government Accounting – Standard Textbook by R Satish
August				Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts.			
	03-08-2026	08-08-2026	03				
				Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts.			
	10-08-2026	15-08-2026	02				
				BOOT, BOO, BLO, Turnkey contracts, Project			
	17-08-2024	22-08-2026	03				

				management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.			
	24-08-2026	29-08-2026	03	BOOT, BOO, BLO, Turnkey contracts, Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.			
September	31-08-2026	05-09-2026	03	Unit 4: Public Sector Financial Statements		Smartboard, Open board app with Interactive pad, PowerPoint presentation.	Government Accounting – Standard Textbook by R Satish
				Meaning of statutory corporations			
	07-09-2026	12-09-2026	03	Meaning of statutory corporations			
	21-09-2026	26-09-2026	03	Meaning of statutory corporations			
October	28-09-2026	03-10-2026	03	Meaning of statutory corporations			
	05-10-2026	10-10-2026	03	Meaning of statutory corporations			
	12-10-2024	14-10-2024	02	Revision			

*** Assessment Rubrics**

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