

I Semester Lecture Plan

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

Name of Faculty: Ms. Manda Parab

Subject: Major: Financial Accounting

Paper code: COM 100

Program/Course: F.Y B.Com.

Division: B

Academic year: 2026 - 2027

Semester: I

Total Lectures: 60

Course Objectives: 1. To develop conceptual and practical knowledge of financial accounting. 2. To acquaint learners with skills of recording various kinds of business transactions including depreciation. 3. To enable learners to prepare "Statement of Profit and Loss" and "Balance Sheet" as per schedule III of the Companies Act 2013. 4. To acquaint learners with the insights on recording transactions upon buying and selling of securities.

Course Learning Outcome: After completion of this course, the learners will be able to: 1. Explain the basic accounting concepts, conventions and accounting standards, 2. Record various kinds of business transactions. 3. Prepare the financial statements as per Companies Act, 2013. 4. Prepare Investment Accounts for buying/selling of fixed/non-fixed interest bearing securities.

Month	Lectures From: To:		No. of lectures allotted	Topic, Subtopic to be covered	Learning outcome	ICT Tools	Reference books
June 2026	19/06/2026	20/06/2026	1	Syllabus discussion and Meaning of Financial Accounting	Familiarize students with the syllabus of semester I and Financial Accounting	Use of Smart board	Syllabus copy as per Goa University and Financial Accounting by Hanif and Mukherjee
	22/06/2026	27/06/2026	4	Unit I –Accounting Fundamentals and Depreciation Accounting. : Meaning, Need, Nature, and Classification of Accounting	Understand Financial Accounting and learn its need, nature and classification	Use of Smart board	Financial Accounting by Hanif and Mukherjee
July 2026	29/06/2026	04/07/2026	4	Users of Accounting	Understand about Users of	Use of	Financial Accounting by

				Information, Accounting Equation, Accounting Principles , Concepts and Conventions, Accounting Standards: Meaning and Need, Elementary Knowledge of IFRS.	Accounting information, Accounting Equation, Accounting Standards, its Meaning and Need and Elementary Knowledge of IFRS.	Smart board	Hanif and Mukherjee
	06/07/2026	11/07/2026	4	Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation	Understand meaning, causes and need for providing depreciation and its methods.	Use of Smart board	Financial Accounting by Hanif and Mukherjee
	13/07/2026	18/07/2026	4	Depreciation Methods – Sinking Fund Method and Insurance Policy Method. Unit II – Accounting from Incomplete Records Single Entry System, Meaning, Features	Develop problem solving competency and Learn about Single Entry System, its features	Use of Smart board	Financial Accounting by Hanif and Mukherjee
	20/07/2026	25/07/2026	4	Advantages, Limitations, Difference between Single Entry System and Double Entry System	Learn about advantages, limitations and its distinction from Double Entry System	Use of Smart board	Financial Accounting by Hanif and Mukherjee
August 2026	27/07/2026	01/08/2026	4	Preparation of Trading, Profit and loss Account Preparation of Balance Sheet under Conversion method of single entry system I ISA on 29th July 2026 on Unit I (Assignments)	Learn about preparation of Trading and Profit and loss Account. Learn to prepare Balance Sheet under Conversion method of single entry system	Use of Smart board	Financial Accounting by Hanif and Mukherjee
	03/08/2026	08/08/2026	4	Preparation of Trading, Profit and loss Account and Balance Sheet under Conversion method of	Develop problem solving competency	Use of Smart board	Financial Accounting by Hanif and Mukherjee

				single entry system			
	10/08/2026	15/08/2026	3	Unit III: Company Final Accounts – Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of the Companies Act 2013	Learn to prepare Statement of Profit and Loss and Balance Sheet	Use of Smart board	Financial Accounting by Hanif and Mukherjee
	17/08/2026	22/08/2026	4	Practical problems on Profit and Loss and Balance Sheet as per Schedule III of the Companies Act 2013 II ISA on 31st August 2026 on Unit II(Written Test)	Develop problem solving competency	Use of Smart board	Financial Accounting by Hanif and Mukherjee
	24/08/2026	29/08/2026	4	Practical problems on Profit and Loss and Balance Sheet as per Schedule III of the Companies Act 2013	Develop problem solving competency	Use of Smart board	Financial Accounting by Hanif and Mukherjee
September 2026	31/08/2026	05/09/2026	4	Practical problems on Profit and Loss and Balance Sheet	Develop problem solving competency	Use of Smart board	Financial Accounting by Hanif and Mukherjee
	07/09/2026	12/09/2026	4	Practical problems on Profit and Loss and Balance Sheet	Develop problem solving competency	Use of Smart board	Financial Accounting by Hanif and Mukherjee

	14/09/2026	19/09/2026	-----	Ganesh Chaturthi Break from 14th to 19/09/2026	-----	-----	-----
	21/09/2026	26/09/2026	4	Unit IV: Investment Accounting – Meaning and types of Investments: Fixed returns(Debentures and Bonds) and Fluctuating returns (Equity shares)	Able to understand Investment Accounting – Meaning and types of Investments: Fixed returns(Debentures and Bonds) and Fluctuating returns (Equity shares)	Use of Smart board	Financial Accounting by Hanif and Mukherjee
October 2026	28/09/2026	03/10/2026	4	AS13 Accounting for Investments, Ex – interest/dividend, Cum-interest/dividend transactions, Brokerage, Securities transaction tax and other expenses, Purchase and Sale of Investments, Bonus Shares and Right Issue, Valuation of Investment III ISA on 30th Sept. 2026 on Unit III(Any other mode).	Understand Accounting for Investment, Ex – interest/dividend, Cum-interest/dividend transactions, Brokerage, Securities transaction tax and other expenses, Purchase and Sale of Investments, Bonus Shares and Right Issue, Valuation of Investment	Use of Smart board	Financial Accounting by Hanif and Mukherjee
	05/10/2026	10/10/2026	4	AS13 Accounting for Investments	Develop problem solving competency	Use of Smart board	Financial Accounting by Hanif and Mukherjee

	12/10/2026	14/10/2026	2	Revision	Develop problem solving competency	Use of Smart board	Financial Accounting by Hanif and Mukherjee
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