

	I Semester Lecture Plan						
Name of the College: Government College of Arts, Science & Commerce, Sanquelim, Goa.							
Name of Faculty: Miss Navami Navnath Sawant			Subject: Major: Financial Accounting				
Paper code: COM 100			Program/Course: F.Y B.Com.		Division: C		
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. 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.							
Student 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	Exercise/ Assignme nt	ICT Tools	Reference books
June	26/06/2026	27/06/2026	1	Syllabus discussion and Meaning of Financial Accounting Unit I –Accounting Fundamentals and Depreciation Accounting: Meaning, Need, Nature		Use of Smart board	Syllabus copy as per Goa University

July	29/06/2026	04/07/2026	4	Classification of Accounting, Users of Accounting Information, Accounting Equation, Accounting Principles: Concepts and Conventions		Use of Smart board	Financial Accounting by Hanif and Mukherjee
July	06/07/2026	11/07/2026	4	Accounting Standards: Meaning and Need, Elementary Knowledge of IFRS.		Use of Smart board	Financial Accounting by Hanif and Mukherjee
July	13/07/2026	18/07/2026	4	Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation		Use of Smart board	Financial Accounting by Hanif and Mukherjee
July	20/07/2026	25/07/2026	4	Depreciation – Sinking Fund Method and Insurance Policy Method. Unit II – Accounting from Incomplete Records Single Entry System, Meaning, Features		Use of Smart board	Financial Accounting by Hanif and Mukherjee
July -August	27/07/2026	01/08/2026	4	Advantages, Limitations, Difference between Single Entry System and Double Entry System,		Use of Smart board	Financial Accounting by Hanif and Mukherjee
August	03/08/2026	08/08/2026	4	Preparation of Trading, Profit and loss Account Preparation of Balance Sheet under Conversion method of single entry system		Use of Smart board	Financial Accounting by Hanif and Mukherjee

August	10/08/2026	16/08/2026	4	Preparation of Final Account under Conversion method of single entry system		Use of Smart board	Financial Accounting by Hanif and Mukherjee
August	17/08/2026	22/08/2026	4	Unit III: Company Final Accounts – Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of the Companies Act 2013		Use of Smart board	Financial Accounting by Hanif and Mukherjee
August	24/08/2026	29/08/2026	4	Practical problems on Profit and Loss of the Companies Act 2013		Use of Smart board	Financial Accounting by Hanif and Mukherjee
August-September	31/08/2026	05/09/2026	4	Practical problems on Profit and Loss and Balance Sheet as per Schedule III of the Companies Act 2013		Use of Smart board	Financial Accounting by Hanif and Mukherjee
September	07/09/2026	12/09/2026	4	Practical problems on Profit and Loss and Balance Sheet		Use of Smart board	Financial Accounting by Hanif and Mukherjee
September	21/09/2026	26/09/2026	4	Practical problems on Profit and Loss and Balance Sheet		Use of Smart board	Financial Accounting by Hanif and Mukherjee

September - October	28/09/2026	03/10/2026	4	Unit IV: 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	05/10/2026	10/10/2026	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, AS13 Accounting for Investments		Use of Smart board	Financial Accounting by Hanif and Mukherjee
October	12/10/2026	14/10/2026	2	Revision		Use of Smart board	Financial Accounting by Hanif and Mukherjee

* Assessment Rubrics

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