



Gyanmanjari
Innovative University

Course Syllabus
Gyanmanjari Institute of Commerce
Semester-5 (B.COM)

Subject: Government Utility BCOFA15319

Type of course: Major (Core)

Prerequisite: Basic understanding of government functions and utility systems before studying the subject of government utilities.

Rationale: Government utility accounts provides insights into financial management, budgeting, and cost allocation for public services.

Teaching and Examination Scheme:

Teaching Scheme *			Credits	Examination Marks			Total Marks
CI	T	P	C	SEE	CCE		
					MSE	ALA	
4	0	0	4	100	30	70	200

Legends: CI-Classroom Instructions; T – Tutorial; P - Practical; C – Credit; SEE – Semester End Evaluation; MSE- Mid Semester Examination; V -- Viva; CCE-Continuous and Comprehensive Evaluation; ALA- Active Learning Activities.

4 Credits * 25 Marks = 100 Marks (each credit carries 25 Marks)

SEE 100 Marks will be converted into 50 Marks

CCE 100 Marks will be converted into 50 Marks

It is compulsory to pass in each individual component



Course Content:

Sr. No	Course content	Hrs.	% Weightage
1	Introduction to Government Accounting <ul style="list-style-type: none"> • Introduction, Objectives of Government Accounting • Difference between Government Accounting and Commercial Accounting • General Principles of Government Accounting • Comptroller and Auditor General of India (CAG) • Classification of Government Accounts 	15	25
2	Investment Accounts: <ul style="list-style-type: none"> • Theories and practices of- • Investment Debenture Account • Investment Preference Share Account • Investment Equity Share Account 	15	25
3	Insurance companies account: (As per Schedule Based) <ul style="list-style-type: none"> • Fire Department • Marine Department • Miscellaneous 	15	25
4	Final accounts of Electricity company: <ul style="list-style-type: none"> • Introduction, History of Electricity Act • Double-Entry System of Accounting. • Format of Revenue Account • Capital Receipts and Payments Account 	15	25



Continuous Assessment:

Sr. No	Active Learning Activities	Marks
1	Visit to Govt. office Students are required to visit a local government office, such as: Municipal Corporation, District Collectorate, Panchayat Office, Public Works Department (PWD), Rural Health Department, Zilla Parishad office, State Treasury or Finance Department, Prepare a report on their various department and upload on GMIU web portal.	10
2	Equity share Analysis Select any three equity shares and analyse their performance of last one year and upload on GMIU web portal.	10
3	Financial Statement Analysis Students are required to take a balance sheet and profit and loss account from the internet of any one Insurance company, analyze the financial performance, and upload the report to the GMIU web portal.	10
4	Financial Performance Analysis Students are required to take a balance sheet and profit and loss account from the internet of any one Electricity company, analyze the financial performance, and upload the report to the GMIU web portal.	10
5	Government Project Evaluation Choose any one Government Project or Scheme and evaluate it. Upload the report to the GMIU web portal.	10
6	Comparison analysis Prepare one analysis report in comparison form of debenture, preference share and equity share (either all 3 or any 2 source of capital) of any company and upload it to the GMIU web portal.	10
7	Attendance	10
Total		70



Suggested Specification table with Marks (Theory):100

Distribution of Theory Marks (Revised Bloom's Taxonomy)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage	40%	30%	20%	10%	-	-

Note: This specification table shall be treated as a general guideline for students and teachers. The actual distribution of marks in the question paper may vary slightly from the above table.

Course Outcome:

After learning the course, the students should be able to:	
CO1	Develop a foundational understanding of government accounting systems.
CO2	Demonstrate competency in recording transactions and preparing investment accounts for debentures, preference shares, and equity shares using appropriate accounting standards and methods.
CO3	Prepare revenue accounts and double-entry system of accounting for government utility services.
CO4	Analyze schedule-based final accounts for insurance companies in compliance with statutory norms.

Instructional Method:

The course delivery method will depend upon the requirement of content and the needs of students. The teacher, in addition to conventional teaching methods by black board, may also use any tools such as demonstration, role play, Quiz, brainstorming, MOOCs etc.

From the content 10% topics are suggested for flipped mode instruction.

Students will use supplementary resources such as online videos, NPTEL/SWAYAM videos, e-courses, Virtual Laboratory

The internal evaluation will be done on the basis of Active Learning Assignment

Practical/Viva examination will be conducted at the end of semester for evaluation of performance of students in the laboratory.

Reference Books:

1. Financial Accounting: A Managerial Perspective" by Ashok Banerjee
2. Maheshwari S.N. – Advanced Accountancy, Vikas Publishing
3. Advanced Accountancy -R.L. Gupta, Radhaswamy, S. Chand
4. Corporate Accounting , Maheshwari S. N., Vikas Publishing

