



Alphonsa College Thiruvambady

Run by Educational Trust of Diocese of Thamarassery
Affiliated to the University of Calicut.

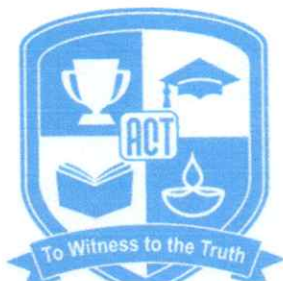
ADVANCED FINANCIAL ACCOUNTING

**Add-on Course for
B. Com. Finance
Students**

2018



ALPHONSA COLLEGE THIRUVAMBADY
DEPARTMENT OF COMMERCE 2018-2019



Curriculum
On
the Certificate Course of
Advanced financial accounting
BCMAFA03

Teacher Coordinator: Mr. Deepesh. K

Fee Structure: INR 500 (Per student)

Duration of the course: 3 Months

Total Hours: 30

ADVANCED FINANCIAL ACCOUNTING

**A Certificate course for B.Com Students
2018-2019**

COURSE SUMMARY

Name of the Programme : Advanced financial accounting
Duration : 30 hours
Aim : Advanced concepts of financial accounting
Faculty : Mr. Deepesh. K
No. of students : 39

The Department Of Commerce had conducted an add on course in advanced financial accounting for the academic year 2018 -2019. The course was offered for the second year U.G. students (2018-2019) .Mr. Deepesh.K, Assistant Professor, Department of Commerce was the co –coordinator of the program. The course started on July 2 and ended on August 30.

The objectives of the course were to equip the students to understand advanced concepts of accounting, which help them to acquire the ability to prepare accounting statements, also helps them to acquire in depth knowledge.

This course enables students to learn the key skills required for a fruitful career in Banking and Financial Sector .It introduces different types of inter-entity relationships and related accounting issues and accounting treatments. Students will learn how to prepare, read, analyse and evaluate the consolidated financial statements based on the guidelines provided under the relevant Accounting Standards. It explains the consolidation process and prepares consolidated financial statements based on relevant accounting Standards. It Demonstrate the ability to perform complex accounting techniques and methods as required by the relevant accounting standards.

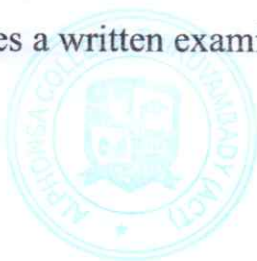
It was a 30 hour course.

ASSESSMENT PROCEDURE

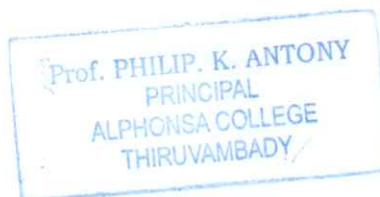
The evaluation criteria includes a written examination and marks were converted into grades.



Mr. Deepesh. K (Coordinator)



Prof. Philip K Antony (Principal)



ADVANCED FINANCIAL ACCOUNTING

**A Certificate course for B.Com Students
2018-2019**

Course Syllabus

Total Hour: 30

Objectives:

The objective of this course is to develop conceptual understanding of the fundamentals of financial accounting system this processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions. This paper aims to make students learn about the differences in financial statement preparation, measurement & presentation.

Outcomes:

1. To familiarize and develop an understanding of the skills of accounting principles for effective recording of business operations of an entity.
2. To Define the function of accountancy in communicating, reporting and assuring financial information.
3. To understand the objectives of financial statement.
4. To explain the contribution and inherent limitations of financial statements in meeting stakeholders' needs for financial information.
5. To calculate an estimate of the value of goodwill in the partnership firm.

Module I

Introduction to Financial Accounting, Accounting concepts & conventions, Recording of transactions-Journal, Subsidiary Books, Ledger, Trial Balance, Rectification of Errors, Accounting Standards, Capital & Revenue items.

Module II

Application of Financial Accounting-Assets Accounting: Depreciation Accounting Methods of depreciations, Accounting Standard AS - 16, Reserves & Provisions, Final Accounting of Sole Trade. (AS 4 & 5)

Module III

Accounting for Non- Profit Organisation: Meaning, Features. Introduction to organizational types, Preparation of Income and Expenditure Account and Balance Sheet; From Receipt and payment account with additional information and vice-versa. Single Entry System /Accounts from incomplete records: statement of Affairs method and final account method.

Module IV

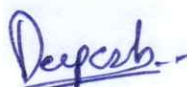
Accounting for Consignment, Joint Venture, Hire Purchase, Consignments: Feature, Accounting treatment in the books of the consignor and consignee. Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) All transactions (b) Only his own transactions. (Memorandum joint venture account). Hire Purchase: Books of Hire Vendors and Hire Purchaser for large value items including Default and repossession.

Module V

Emerging Trends in Accounting and Finance-Business Competitiveness and financing trends; Leasing: Financial lease and operating lease, Infrastructure lease. Financial Reporting: Value added statement, Human resource Accounting, Accounting for price level changes, Financial practices of shared services. Introduction to IFRS Framework.

References:

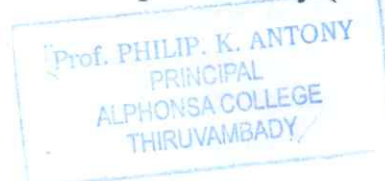
1. N Ramachandran & Kakani-"Financial Accounting for Management," TMH 2016.
2. SN Maheshwari & SK Maheshwari-"Corporate Accounting", Vikas Publication 2016
3. SK Bhattacharya, John Deardon-" Accounting for Management text & cases", Vikas Publication 2016
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5. NandDhameja, KS Sastry & KapilDhameja -"Finance and Accounting for Managerial Competitiveness," S.Chand & Co.2014.
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7. R. Narayanaswamy : Financial Accounting : A Managerial Perspective : Prentice-Hall of India Pvt. Ltd. : 2002
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9. Horngren, Sundem, Elliott : Introduction to Financial Accounting : Pearson Education : 2015
10. S.P.Jain, K.L.Narang, Simmi Agrawal : Accounting for Managers : Kalyani Publishers : 2016
11. D.S.Rawat : Students' Guide to Accounting Standards : Taxmann : 2015 S.P.Jain, K.L.Narang : Financial Accounting and Analysis : Kalyani Publishers : 2016
12. T.P. Ghosh : Financial Accounting for Managers : Taxmann : 2015
13. S.N.Maheshwari, S.K.Maheshwari : An Introduction to Accountancy : Vikas Publishing House Pvt. Ltd. : 2015



Mr. Deepesh K (Coordinator)



Prof. Philip K Antony (Principal)





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Thiruvambady P.O., Kozhikode [DIST.] - 673603

LIST OF STUDENTS ENROLLED FOR ADD-ON COURSE IN ADVANCED FINANCIAL ACCOUNTING (2018-2019)

SL.NO	ENROLLMENT NUMBER	NAME OF PARTICIPANTS
1	COMAFA18-212	AMRUTHA S.
2	COMAFA18-213	JYOTHIS MARIA SANI
3	COMAFA18-214	ARATHY ABRAHAM
4	COMAFA18-215	TINSY P.T.
5	COMAFA18-216	AKSHAYA SUBHASH
6	COMAFA18-217	SULFA T. A.
7	COMAFA18-218	MELBIN SEBASTIAN
8	COMAFA18-219	AMAL JOSEPH
9	COMAFA18-220	JOEL GEORGE
10	COMAFA18-221	APARNA BABU
11	COMAFA18-222	EBIN JOSEPH
12	COMAFA18-223	LIJIYA JOSEPH
13	COMAFA18-224	HISHAM A. K.
14	COMAFA18-225	NITHISH BENNY
15	COMAFA18-226	JERIN MATHEW
16	COMAFA18-227	ASHIN K. BENNY
17	COMAFA18-228	SHINE THOMAS
18	COMAFA18-229	DUNIYA TOM

19	COMAFA18-230	RAHUL V. S.
20	COMAFA18-231	JISHNA T. P.
21	COMAFA18-232	ALFIN BIJU
22	COMAFA18-233	ANU FATHIMA M. P.
23	COMAFA18-224	ATHIRA JAYADEEP
24	COMAFA18-225	ANJALI JOSEPH
25	COMAFA18-226	ANU SUTHAN
26	COMAFA18-227	NAVEEN MATHEW
27	COMAFA18-228	AJIN TOMY
28	COMAFA18-229	AN MARIYA RAJU
29	COMAFA18-230	SARANYA K.
30	COMAFA18-231	ZELEK SHERAJ C. P.
31	COMAFA18-232	JOBIN JOSEPH
32	COMAFA18-233	ANJITHA K.
33	COMAFA18-234	UMMU HABEEBA A. K.
34	COMAFA18-235	AKHILA UNNI
35	COMAFA18-236	ABILASH KUMAR T. U.
36	COMAFA18-237	SREERESHMA N.
37	COMAFA18-238	SHAHLA JABEEN K. P.
38	COMAFA18-239	ANJALY THANKACHAN
39	COMAFA18-240	PRAKASH S.

Deepesh

Mr. Deepesh. K (Coordinator)

Prof. Philip

Prof. Philip K Antony (Principal)

Prof. PHILIP. K. ANTONY
PRINCIPAL
ALPHONSA COLLEGE
THIRUVAMBADY

ADVANCED FINANCIAL ACCOUNTING
An Add-On Course for B.Com Students
2018-2019
Attendance List

SL NO	NAME	DAY 1 2/7/18	DAY 2 4/7/18	DAY 3 5/7/18	DAY 4 6/7/18	DAY 5 7/7/18	DAY 6 9/7/18	DAY 7 10/7/18	DAY 8 11/7/18	DAY 9 13/7/18	DAY 10 16/7/18	DAY 11 17/7/18	DAY 12 18/7/18	DAY 13 19/7/18	DAY 14 20/7/18	DAY 15 21/7/18
1	AMRUTHA S.	P	P	P	P	P	AB	P	P	P	P	P	P	AB	P	P <i>Amrutha</i>
2	JYOTHIS MARIA SANI	P	AB	P	P	P	P	P	P	P	AB	P	P	P	P	P <i>Jyothi</i>
3	ARATHY ABRAHAM	P	P	P	P	P	P	AB	P	P	P	P	P	AB	P	P <i>Arathy</i>
4	TINSY P.T.	P	P	P	P	AB	P	P	P	P	P	P	P	P	P	P <i>Tinsy</i>
5	AKSHAYA SUBHASH	P	P	AB	P	P	P	AB	P	P	P	P	P	P	P	P <i>Akshaya</i>
6	SULFA T. A.	P	P	P	AB	P	P	P	P	P	P	AB	P	P	P	P <i>Sulfa</i>
7	MELBIN SEBASTIAN	P	P	P	P	P	P	AB	P	P	P	P	P	AB	P	P <i>Melbin</i>

8	AMAL JOSEPH	P	P	P	P	AB	P	P	P	P	P	P	P	P	P	P	P	AB
9	JOEL GEORGE	P	P	AB	P	P	P	P	P	P	AB	P	P	P	P	P	P	AB
10	APARNA BABU	P	P	P	P	AB	P	P	P	P	P	P	P	P	P	P	P	AB
11	EBIN JOSEPH	P	P	P	P	P	AB	P	P	P	P	P	P	P	P	P	P	AB
12	LJIYA JOSEPH	P	AB	P	P	P	P	P	P	P	P	P	P	P	P	P	AB	AB
13	HISHAM A. K.	P	P	P	AB	P	P	P	P	P	AB	P	P	P	P	P	P	AB
14	NITHISH BENNY	P	AB	P	P	P	P	P	P	P	P	P	P	AB	P	P	P	AB
15	JERIN MATHEW	P	P	AB	P	P	P	P	P	P	P	P	P	P	P	P	AB	AB
16	ASHIN K. BENNY	P	P	P	P	P	P	P	P	AB	P	P	P	P	P	P	P	AB
17	SHINE THOMAS	P	P	P	P	P	P	AB	P	P	P	P	P	P	P	P	P	AB
18	DUNIYA TOM	P	P	P	P	AB	P	P	P	P	P	AB	P	P	P	P	P	AB
19	RAHUL V. S.	P	AB	P	P	P	P	P	P	P	P	P	P	P	AB	P	P	AB

20	JISHNA T. P.	P	AB	P	P	P	P	P	P	P	P	P	AB	P	P	P <i>P</i>
21	ALFIN BIJU	P	P	P	P	P	AB	P	P	P	P	P	P	P	P	P <i>P</i>
22	ANU FATHIMA M. P.	P	P	P	AB	P	P	P	P	P	P	P	AB	P	P	P <i>P</i>
23	ATHIRA JAYADEEP	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P <i>P</i>
24	ANJALI JOSEPH	P	P	P	P	P	P	AB	P	P	P	P	P	P	P	P <i>P</i>
25	ANU SUTHAN	P	P	P	P	P	P	P	P	P	AB	P	P	P	AB	P <i>P</i>
26	NAVEEN MATHEW	P	P	AB	P	P	P	P	P	P	P	P	P	P	P	P <i>P</i>
27	AJIN TOMY	P	AB	P	P	P	P	P	P	AB	P	P	P	P	AB	P <i>P</i>
28	AN MARIYA RAJU	P	P	P	P	P	P	P	AB	P	P	P	P	AB	P	P <i>P</i>
29	SARANYA K.	P	AB	P	P	P	P	P	P	P	P	AB	P	P	P	P <i>P</i>
30	ZELEK SHERAJ C. P.	P	P	P	P	AB	P	P	P	P	P	P	AB	P	P	P <i>P</i>

31	JOBIN JOSEPH	P	P	P	P	P	P	P	P	P	P	AB	P	P	P	<u>Jobin</u> AB
32	ANJITHA K.	P	P	AB	P	P	P	P	AB	P	P	P	P	P	P	<u>Anjitha</u> P
33	UMMU HABEEBA A. K.	P	P	P	P	P	P	P	P	P	P	P	P	P	P	<u>Ummu</u> P
34	AKHILA UNNI	P	P	P	AB	P	P	P	P	P	P	AB	P	P	P	<u>Akhila</u> P
35	ABILASH KUMAR T. U.	P	P	P	P	P	P	P	AB	P	AB	P	P	P	P	<u>Abilash</u> P
36	SREERESHM A N.	P	P	AB	P	P	P	P	P	P	P	AB	P	P	P	<u>Sreereshm</u> P
37	SHAHLA JABEEN K. P.	P	P	P	AB	P	P	P	P	P	P	P	P	P	AB	<u>Shahla</u> P
38	ANJALY THANKACH AN	P	P	P	P	P	P	AB	P	P	P	P	P	P	P	<u>Anjaly</u> P
39	PRAKASH S.	P	P	AB	P	P	P	P	P	P	AB	P	P	P	P	<u>Prakash</u> P

[illegible]

11	EBIN JOSEPH	P	P	P	P	AB	P	P	P	P	P	AB	P	P	P	P <u>CP</u>
12	LIJIYA JOSEPH	P	P	AB	P	P	P	P	P	AB	P	P	P	P	P	P <u>LP</u>
13	HISHAM A. K.	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P <u>HP</u>
14	NITHISH BENNY	P	AB	P	P	P	P	AB	P	P	P	P	P	P	P	P <u>NP</u>
15	JERIN MATHEW	P	P	P	P	P	P	P	P	AB	P	P	P	P	P	AB <u>JP</u>
16	ASHIN K. BENNY	P	P	P	P	P	P	P	P	P	P	AB	P	P	P	P <u>AP</u>
17	SHINE THOMAS	P	P	P	P	P	P	AB	P	P	P	P	P	P	P	P <u>SP</u>
18	DUNIYA TOM	P	AB	P	P	P	P	P	P	P	P	P	AB	P	P	P <u>DP</u>
19	RAHUL V. S.	P	P	P	P	P	P	P	P	P	P	P	AB	P	P	P <u>RP</u>
20	JISHNA T. P.	P	P	AB	P	P	P	P	P	P	P	P	P	P	P	P <u>TP</u>
21	ALFIN BIJU	P	P	P	AB	P	P	P	P	P	P	P	AB	P	P	P <u>BP</u>

22	ANU FATHIMA M. P.	P	P	P	P	P	P	P	P	P	AB	P	P	P	P	P <i>Amal</i>
23	ATHIRA JAYADEEP	P	AB	P	P	P	P	AB	P	P	P	P	P	P	P	P <i>Amal</i>
24	ANJALI JOSEPH	P	P	AB	P	P	P	P	P	P	P	P	P	P	P	AB <i>Amal</i>
25	ANU SUTHAN	P	P	P	AB	P	P	P	P	P	P	AB	P	P	P	P <i>Amal</i>
26	NAVEEN MATHEW	P	P	AB	P	P	P	P	P	P	P	P	P	AB	P	P <i>Amal</i>
27	AJIN TOMY	P	P	P	P	P	P	P	P	AB	P	P	P	P	P	P <i>Amal</i>
28	AN MARIYA RAJU	P	P	P	P	P	AB	P	P	P	P	P	AB	P	P	P <i>Amal</i>
29	SARANYA K.	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P <i>Amal</i>
30	ZELEK SHERAJ C. P.	P	P	P	P	P	AB	P	P	P	P	P	P	P	P	AB <i>Amal</i>
31	JOBIN JOSEPH	P	P	P	P	AB	P	P	P	P	P	P	P	P	P	AB <i>Amal</i>
32	ANJITHA K.	P	P	AB	P	P	P	P	P	AB	P	P	P	P	P	P <i>Amal</i>
33	UMMU HABEEBA A. K.	P	P	P	P	P	AB	P	P	P	P	P	AB	P	P	P <i>Amal</i>

34	AKHILA UNNI	P	P	P	P	AB	P	P	P	P	P	AB	P	P	P	P	AB
35	ABILASH KUMAR T. U.	P	P	AB	P	P	P	P	P	AB	P	P	P	P	P	P	AB
36	SREERESHM A N.	P	P	P	P	AB	P	P	P	P	P	P	P	AB	P	P	AB
37	SHAHLA JABEEN K. P.	P	P	AB	P	P	P	P	P	P	P	P	AB	P	P	P	AB
38	ANJALY THANKACH AN	P	P	P	P	AB	P	P	P	P	AB	P	P	P	P	P	AB
39	PRAKASH S.	P	P	AB	P	P	P	AB	P	P	P	P	P	P	P	P	AB

Mr. Deepesh. K (Coordinator)

Mr. Philip K Antony (Principal)

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2018-2019

STUDENTS LIST WITH SIGNATURE

SL.NO	NAME OF PARTICIPANTS	SIGNATURE
1	AMRUTHA S.	
2	JYOTHIS MARIA SANI	
3	ARATHY ABRAHAM	
4	TINSY P.T.	
5	AKSHAYA SUBHASH	
6	SULFA T. A.	
7	MELBIN SEBASTIAN	
8	AMAL JOSEPH	
9	JOEL GEORGE	
10	APARNA BABU	
11	EBIN JOSEPH	
12	LIJIYA JOSEPH	
13	HISHAM A. K.	

14	NITHISH BENNY	
15	JERIN MATHEW	
16	ASHIN K. BENNY	
17	SHINE THOMAS	
18	DUNIYA TOM	
19	RAHUL V. S.	
20	JISHNA T. P.	
21	ALFIN BIJU	
22	ANU FATHIMA M. P.	
23	ATHIRA JAYADEEP	
24	ANJALI JOSEPH	
25	ANU SUTHAN	
26	NAVEEN MATHEW	
27	AJIN TOMY	
28	AN MARIYA RAJU	
29	SARANYA K.	
30	ZELEK SHERAJ C. P.	
31	JOBIN JOSEPH	
32	ANJITHA K.	
33	UMMU HABEEBA A. K.	
34	AKHILA UNNI	

35	ABILASH KUMAR T. U.	<i>Abilash</i>
36	SREERESHMA N.	<i>Sree</i>
37	SHAHLA JABEEN K. P.	<i>Shahla</i>
38	ANJALY THANKACHAN	<i>Anjaly</i>
39	PRAKASH S.	<i>Prakash</i>

Deepthi
COORDINATOR

Prof. Philip

PRINCIPAL



Prof. PHILIP. K. ANTONY
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GRADE SHEET

SL.NO	NAME OF PARTICIPANTS	GRADES OBTAINED
1	AMRUTHA S.	A+
2	JYOTHIS MARIA SANI	B
3	ARATHY ABRAHAM	A
4	TINSY P.T.	A+
5	AKSHAYA SUBHASH	A
6	SULFA T. A.	A
7	MELBIN SEBASTIAN	B
8	AMAL JOSEPH	A
9	JOEL GEORGE	A+
10	APARNA BABU	A
11	EBIN JOSEPH	A
12	LJIYA JOSEPH	B+
13	HISHAM A. K.	A
14	NITHISH BENNY	A
15	JERIN MATHEW	A
16	ASHIN K. BENNY	A
17	SHINE THOMAS	A+
18	DUNIYA TOM	A
19	RAHUL V. S.	A
20	JISHNA T. P.	B+
21	ALFIN BIJU	A

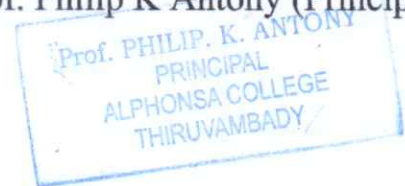
22	ANU FATHIMA M. P.	A+
23	ATHIRA JAYADEEP	B+
24	ANJALI JOSEPH	B
25	ANU SUTHAN	A
26	NAVEEN MATHEW	A+
27	AJIN TOMY	A
28	AN MARIYA RAJU	B+
29	SARANYA K.	A+
30	ZELEK SHERAJ C. P.	A
31	JOBIN JOSEPH	A
32	ANJITHA K.	B+
33	UMMU HABEEBA A. K.	A
34	AKHILA UNNI	A+
35	ABILASH KUMAR T. U.	A
36	SREERESHMA N.	A
37	SHAHLA JABEEN K. P.	B
38	ANJALY THANKACHAN	A
39	PRAKASH S.	A+

Deepesh

Mr. Deepesh. K (Coordinator)

Prof. Philip

Prof. Philip K Antony (Principal)





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Affiliated to the University of Calicut.

CERTIFICATE

This is to certify that

DUNIYA TOM

has successfully completed an add-on-course on

'Advanced Financial Accounting'

With 'A' Grade in the academic year 2018-2019 organized by
Department of Commerce.

Ms. Sanamma P.V

*HoD
Department of Commerce*



Mr. Philip K Antony
(Principal)