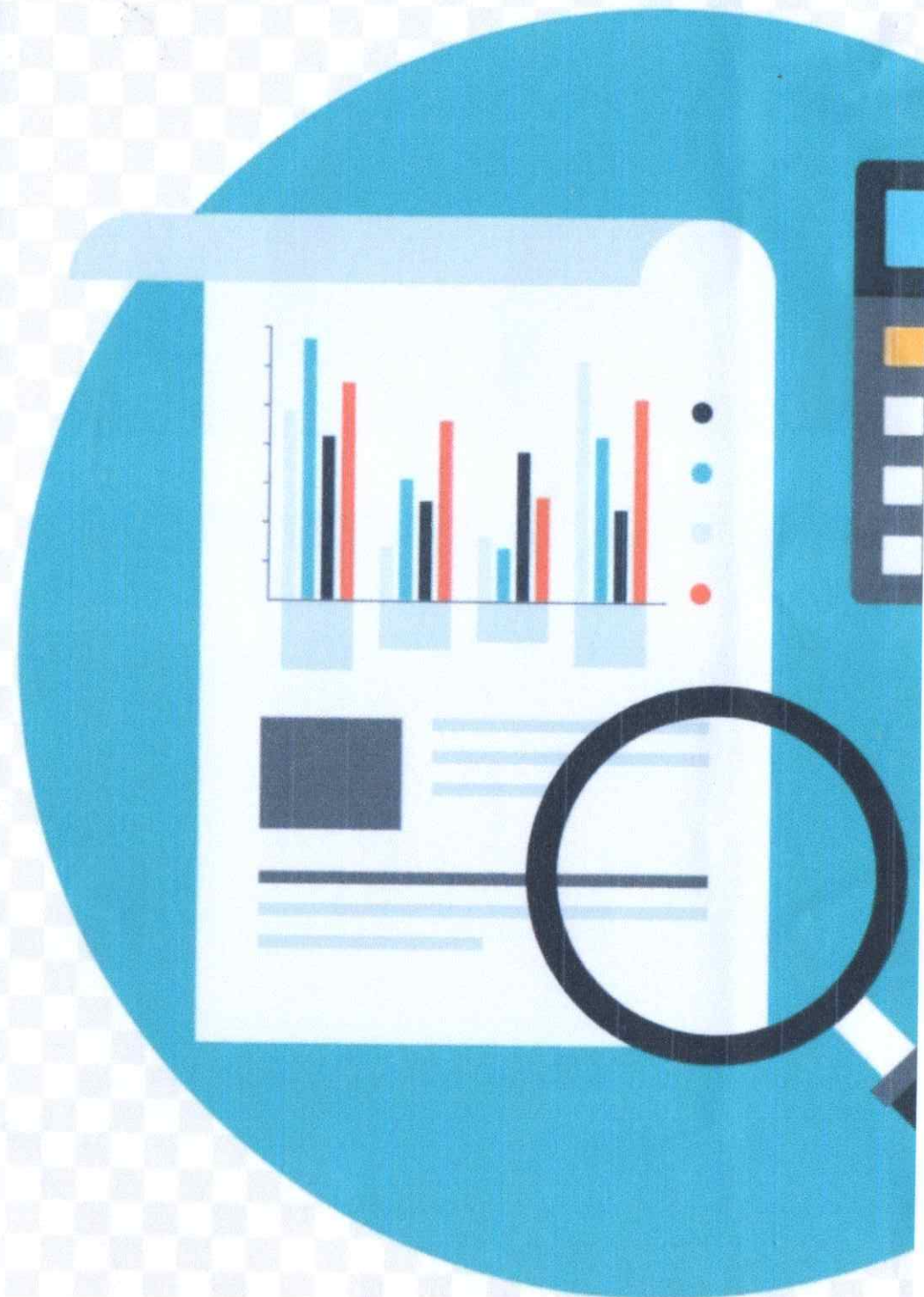


BASIC ACCOUNTING COURSE

**ADD ON COURSE FOR
B.COM. STUDENTS**

2017



ALPHONSA COLLEGE THIRUVAMBADY
DEPARTMENT OF COMMERCE 2017 -2018



Curriculum
On
the Certificate Course in
Basic Accounting Course
BCMBAC02

Teacher Coordinator: Ms. Dhanya K

Fee Structure: INR 500 (Per student)

Duration of the course: 3 Months

Total Hours: 30

BASIC ACCOUNTING COURSE
An Add-On Course for B. Com Students
2017-2018

COURSE SYLLABUS

OBJECTIVES

- To impart knowledge on basic financial accounting concept and principles
- To familiarize students with preparation of final accounts of business organizations.
- To solve problems related to IFRS

LEARNING OUTCOMES

On completing the course students will be able to:

1. Good knowledge in accounting
2. Calculation becomes faster
3. Helpful for university examinations
4. Beneficial for advanced learning

Module 1

Meaning of accounting – basic accounting – objectives – branches of accounting – difference between financial accounting and management accounting – classification of accounts – rules of double entry- Origin of transactions – source documents – accounting equation – rules of debit and credit – journal entries – ledger accounts – trial balance – meaning – objectives and preparation

(15 hours)

Module 2

Financial statements – meaning and uses – difference between capital expenditure and revenue expenditure – trading profit and loss account – gross profit, operating profit, net profit – adjustment in preparation of financial statement – preparation of trading, profit and loss account and balance sheet.

(15 hours)

Module 3

BASIC ACCOUNTING COURSE
An Add-On Course for B. Com Students
2017-2018

COURSE SUMMARY

Name of the Programme : Basic accounting course

Duration : 30 hours

Aim : Understand the basic concepts of accounting.

Faculty : Ms.Dhanya K

No of students : 50

The Department Of Commerce had conducted an add on course in Basic accounting course for the academic year 2017 -2018.The course was offered for the third year U.G. students (2017-2018). Ms.Dhanya K, Assistant Professor, Department of Commerce was the co –coordinator of the program.

The objectives of the course were to equip the students to understand basic concepts of accounting, which help them to acquire the ability to prepare accounting statements, also helps them to acquire in depth knowledge.The course benefited the students by understanding the accounting concepts and improved problem-solving ability.

ASSESSMENT

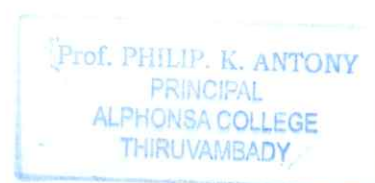
1. Written examination (Maximum Marks: 40. Duration of the Exam: 1 Hour)
2. Marks are awarded in Grades
3. Assignments



Ms. Dhanya K (Course Coordinator)



Phillip K. Antony (Principal)



International Financial Reporting Standards- Meaning of Accounting Standards- need and importance of global accounting standards- Conceptual Framework and its contents- - convergence to IFRS- Emergence of Ind AS – Ind. AS / IFRS compiled Financial Statements of Companies (Ind. AS)

(15 hours)

REFERENCE

- 1.American Institute of Certified Public Accountants, Statement on Auditing Standards No. 78, Consideration of Internal Control in a Financial Statement Audit: An Amendment to Statement on Auditing Standards No. 55.
- 2.Association of School Business Officials International, GASB Statement No. 34: Implementation Recommendations for School Districts. Reston, VA: Association of School Business Officials International (2000).
- 3.Deloitte and Touche (2001). Twelve White Papers on Issues in Education Finance. Unpublished manuscript.
- 4.Everett, R.E., Lows, R.L., and Johnson, D.R. (1996). Financial and Managerial Accounting for School Administrators. Reston, VA: Association of School Business Officials International.
- 5.Gauthier, Stephen J. (2001). Governmental Accounting, Authority and Financial Reporting. Government Finance Officers Association, ISBN 0-89125-219-3.
- 6.Governmental Accounting Standards Board. (2002). Codification of Governmental Accounting and Financial Reporting Standards (Statement 34 Edition), as of June 30, 2002. Norwalk, CT.
- 7.Governmental Accounting Standards Board. (2001). Guide to Implementation of GASB Statement 34 and Related Pronouncements: Questions and Answers. Norwalk, CT.
- 8.Governmental Accounting Standards Board. (2000). Guide to Implementation of GASB Statement 34 on Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Questions and Answers. Norwalk, CT.



Ms. Dhanya K (Course Coordinator)



Phillip K. Antony (Principal)

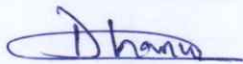
Prof. PHILIP. K. ANTONY
PRINCIPAL
ALPHONSA COLLEGE
THIRUVAMBADY

BASIC ACCOUNTING COURSE
An Add-On Course for B. Com Students
2017-2018

LIST OF ENROLLMENT

SL.NO	NUMBER	NAME OF STUDENTS
1	BAC18-000	ANN MARIYARAJU
2	BAC18-001	UMMU HABEEBA A K
3	BAC18-002	ABILASH KUMAR T U
4	BAC18-003	AJIN TOMY
5	BAC18-004	AKHILA UNNI
6	BAC18-005	AKSHAYA SUBHASH
7	BAC18-006	ALFIN BIJU
8	BAC18-007	NITHESH BENNY
9	BAC18-008	AMURTHA
10	BAC18-009	ANJALI JOSEPH
11	BAC18-010	ANJALI THANKACHAN
12	BAC18-011	TINSY
13	BAC18-012	ZELEK
14	BAC18-013	ASHIN K BENNY
15	BAC18-014	ATHIRA JAYADEEP
16	BAC18-015	DUNIYA TOM
17	BAC18-016	EBIN JOSEPH
18	BAC18-017	HISHAM AK
19	BAC18-018	JERIN MATHEW
20	BAC18-019	JISHNA T P
21	BAC18-020	JOBIN JOSEPH
22	BAC18-021	JOYEL GEORGE
23	BAC18-022	JYOTHIS MARIA SANI
24	BAC18-023	LIJYA JOSEPH
25	BAC18-024	MELBIN SEBASTIAN
26	BAC18-025	NAVEEN MATHEW
27	BAC18-026	RUBY NAJMA K
28	BAC18-027	ABIJITH SEBASTIAN
29	BAC18-028	ADIL K
30	BAC18-029	ADWAITH ASOK
31	BAC18-030	AISWARYA M
32	BAC18-031	AJIN ANTO GEORGE
33	BAC18-032	AKIL SIBY
34	BAC18-033	ALBIN GEORGE
35	BAC18-034	ANEESA PM

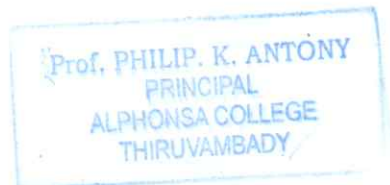
36	BAC18-035	ANITE ANTONY
37	BAC18-036	ANU BENNY
38	BAC18-037	ARATHY P
39	BAC18-038	ARSHA JACOB
40	BAC18-039	ASHMIL SHAS MUHAMMED
41	BAC18-040	ASWINI P
42	BAC18-041	ATHULYA CB
43	BAC18-042	BENITA AUGUSTINE
44	BAC18-043	BAVEEN KRISHNA TP
45	BAC18-044	BHAVYA CS
46	BAC18-045	DERLIN JOHNY
47	BAC18-046	NIPIN JOSE
48	BAC18-047	ABILASH KUMAR T U
49	BAC18-048	AJIN TOMY
50	BAC18-049	AKHILA UNNI



Ms. Dhanya K (Course Coordinator)



Phillip K. Antony (Principal)



Attendance List-2017

1. ~~1~~
 2. ~~2~~
 3. ~~3~~
 4. ~~4~~
 5. ~~5~~
 6. ~~6~~
 7. ~~7~~
 8. ~~8~~
 9. ~~9~~
 10. ~~10~~
 11. ~~11~~
 12. ~~12~~
 13. ~~13~~
 14. ~~14~~
 15. ~~15~~
 16. ~~16~~
 17. ~~17~~
 18. ~~18~~
 19. ~~19~~
 20. ~~20~~
 21. ~~21~~
 22. ~~22~~
 23. ~~23~~
 24. ~~24~~
 25. ~~25~~
 26. ~~26~~
 27. ~~27~~
 28. ~~28~~
 29. ~~29~~
 30. ~~30~~
 31. ~~31~~
 32. ~~32~~
 33. ~~33~~
 34. ~~34~~
 35. ~~35~~
 36. ~~36~~
 37. ~~37~~
 38. ~~38~~
 39. ~~39~~
 40. ~~40~~
 41. ~~41~~
 42. ~~42~~
 43. ~~43~~
 44. ~~44~~
 45. ~~45~~
 46. ~~46~~
 47. ~~47~~
 48. ~~48~~
 49. ~~49~~
 50. ~~50~~
 51. ~~51~~
 52. ~~52~~
 53. ~~53~~
 54. ~~54~~
 55. ~~55~~
 56. ~~56~~
 57. ~~57~~
 58. ~~58~~
 59. ~~59~~
 60. ~~60~~
 61. ~~61~~
 62. ~~62~~
 63. ~~63~~
 64. ~~64~~
 65. ~~65~~
 66. ~~66~~
 67. ~~67~~
 68. ~~68~~
 69. ~~69~~
 70. ~~70~~
 71. ~~71~~
 72. ~~72~~
 73. ~~73~~
 74. ~~74~~
 75. ~~75~~
 76. ~~76~~
 77. ~~77~~
 78. ~~78~~
 79. ~~79~~
 80. ~~80~~
 81. ~~81~~
 82. ~~82~~
 83. ~~83~~
 84. ~~84~~
 85. ~~85~~
 86. ~~86~~
 87. ~~87~~
 88. ~~88~~
 89. ~~89~~
 90. ~~90~~
 91. ~~91~~
 92. ~~92~~
 93. ~~93~~
 94. ~~94~~
 95. ~~95~~
 96. ~~96~~
 97. ~~97~~
 98. ~~98~~
 99. ~~99~~
 100. ~~100~~
 101. ~~101~~
 102. ~~102~~
 103. ~~103~~
 104. ~~104~~
 105. ~~105~~
 106. ~~106~~
 107. ~~107~~
 108. ~~108~~
 109. ~~109~~
 110. ~~110~~
 111. ~~111~~
 112. ~~112~~
 113. ~~113~~
 114. ~~114~~
 115. ~~115~~
 116. ~~116~~
 117. ~~117~~
 118. ~~118~~
 119. ~~119~~
 120. ~~120~~
 121. ~~121~~
 122. ~~122~~
 123. ~~123~~
 124. ~~124~~
 125. ~~125~~
 126. ~~126~~
 127. ~~127~~
 128. ~~128~~
 129. ~~129~~
 130. ~~130~~
 131. ~~131~~
 132. ~~132~~
 133. ~~133~~
 134. ~~134~~
 135. ~~135~~
 136. ~~136~~
 137. ~~137~~
 138. ~~138~~
 139. ~~139~~
 140. ~~140~~
 141. ~~141~~
 142. ~~142~~
 143. ~~143~~
 144. ~~144~~
 145. ~~145~~
 146. ~~146~~
 147. ~~147~~
 148. ~~148~~
 149. ~~149~~
 150. ~~150~~
 151. ~~151~~
 152. ~~152~~
 153. ~~153~~
 154. ~~154~~
 155. ~~155~~
 156. ~~156~~
 157. ~~157~~
 158. ~~158~~
 159. ~~159~~
 160. ~~160~~
 161. ~~161~~
 162. ~~162~~
 163. ~~163~~
 164. ~~164~~
 165. ~~165~~
 166. ~~166~~
 167. ~~167~~
 168. ~~168~~
 169. ~~169~~
 170. ~~170~~
 171. ~~171~~
 172. ~~172~~
 173. ~~173~~
 174. ~~174~~
 175. ~~175~~
 176. ~~176~~
 177. ~~177~~
 178. ~~178~~
 179. ~~179~~
 180. ~~180~~
 181. ~~181~~
 182. ~~182~~
 183. ~~183~~
 184. ~~184~~
 185. ~~185~~
 186. ~~186~~
 187. ~~187~~
 188. ~~188~~
 189. ~~189~~
 190. ~~190~~
 191. ~~191~~
 192. ~~192~~
 193. ~~193~~
 194. ~~194~~
 195. ~~195~~
 196. ~~196~~
 197. ~~197~~
 198. ~~198~~
 199. ~~199~~
 200. ~~200~~
 201. ~~201~~
 202. ~~202~~
 203. ~~203~~
 204. ~~204~~
 205. ~~205~~
 206. ~~206~~
 207. ~~207~~
 208. ~~208~~
 209. ~~209~~
 210. ~~210~~
 211. ~~211~~
 212. ~~212~~
 213. ~~213~~
 214. ~~214~~
 215. ~~215~~
 216. ~~216~~
 217. ~~217~~
 218. ~~218~~
 219. ~~219~~
 220. ~~220~~
 221. ~~221~~
 222. ~~222~~
 223. ~~223~~
 224. ~~224~~
 225. ~~225~~
 226. ~~226~~
 227. ~~227~~
 228. ~~228~~
 229. ~~229~~
 230. ~~230~~
 231. ~~231~~
 232. ~~232~~
 233. ~~233~~
 234. ~~234~~
 235. ~~235~~
 236. ~~236~~
 237. ~~237~~
 238. ~~238~~
 239. ~~239~~
 240. <

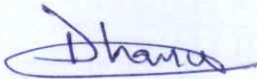
[illegible]

BASIC ACCOUNTING COURSE
An Add-On Course for B. Com Students
2017-2018

LIST OF STUDENTS PASSED

SL.NO	NAME OF STUDENTS	RESULT
1	ANN MARIYARAJU	P
2	UMMU HABEEBA A K	P
3	ABILASH KUMAR T U	P
4	AJIN TOMY	P
5	AKHILA UNNI	P
6	AKSHAYA SUBHASH	P
7	ALFIN BIJU	P
8	NITHESH BENNY	P
9	AMURTHA	P
10	ANJALI JOSEPH	P
11	ANJALI THANKACHAN	P
12	TINSY	P
13	ZELEK	P
14	ASHIN K BENNY	P
15	ATHIRA JAYADEEP	P
16	DUNIYA TOM	P
17	EBIN JOSEPH	P
18	HISHAM AK	P
19	JERIN MATHEW	P
20	JISHNA T P	P
21	JOBIN JOSEPH	P
22	JOYEL GEORGE	P
23	JYOTHIS MARIA SANI	P
24	LIJYA JOSEPH	P
25	MELBIN SEBASTIAN	P
26	NAVEEN MATHEW	P
27	RUBY NAJMA K	P
28	ABIJITH SEBASTIAN	P
29	ADIL K	P
30	ADWAITH ASOK	P
31	AISWARYA M	P
32	AJIN ANTO GEORGE	P
33	AKIL SIBY	P
34	ALBIN GEORGE	P

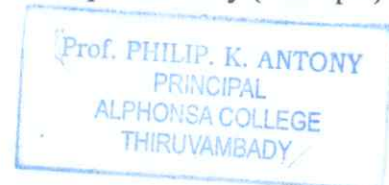
35	ANEESA PM	P
36	ANITE ANTONY	P
37	ANU BENNY	P
38	ARATHY P	P
39	ARSHA JACOB	P
40	ASHMIL SHAS MUHAMMED	P
41	ASWINI P	P
42	ATHULYA CB	P
43	BENITA AUGUSTINE	P
44	BAVEEN KRISHNA TP	P
45	BHAVYA CS	P
46	DERLIN JOHNY	P
47	NIPIN JOSE	P
48	ABILASH KUMAR T U	P
49	AJIN TOMY	P
50	AKHILA UNNI	P



Ms. Dhanya K (Course Coordinator)



Phillip K. Antony (Principal)

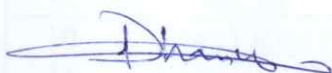


BASIC ACCOUNTING COURSE
An Add-On Course for B. Com Students
2017-2018

STUDENTS LIST WITH SIGNATURE

SL.N O	NAME	SIGNATURE
1	ANN MARIYARAJU	<i>AnnMariya</i>
2	UMMU HABEEBA A K	<i>UmmuHabeeba</i>
3	ABILASH KUMAR T U	<i>Abilash</i>
4	AJIN TOMY	<i>Ajin</i>
5	AKHILA UNNI	<i>Akhila</i>
6	AKSHAYA SUBHASH	<i>Akshaya</i>
7	ALFIN BIJU	<i>Alfin</i>
8	NITESH BENNY	<i>Nitesh</i>
9	AMURTHA	<i>Amurtha</i>
10	ANJALI JOSEPH	<i>Anjali</i>
11	ANJALI THANKACHAN	<i>Anjali</i>
12	TINSY	<i>Tinsy</i>
13	ZELEK	<i>Zelek</i>
14	ASHIN K BENNY	<i>Ashin</i>
15	ATHIRA JAYADEEP	<i>Athira</i>
16	DUNIYA TOM	<i>Duniya</i>
17	EBIN JOSEPH	<i>Ebin</i>
18	HISHAM AK	<i>Hisham</i>
19	JERIN MATHEW	<i>Jerin</i>
20	JISHNA T P	<i>Jishna</i>
21	JOBIN JOSEPH	<i>Jobin</i>
22	JOYEL GEORGE	<i>Joyel</i>
23	JYOTHIS MARIA SANI	<i>Jyothis</i>
24	LIJYA JOSEPH	<i>Lijya</i>
25	MELBIN SEBASTIAN	<i>Melbin</i>
26	NAVEEN MATHEW	<i>Naveen</i>
27	RUBY NAJMA K	<i>Ruby</i>
28	ABJIITH SEBASTIAN	<i>Abjiith</i>
29	ADIL K	<i>Adil</i>
30	ADWAITH ASOK	<i>Adwaith</i>
31	AISWARYA M	<i>Aiswarya</i>
32	AJIN ANTO GEORGE	<i>Ajin</i>
33	AKIL SIBY	<i>Akil</i>
34	ALBIN GEORGE	<i>Albin</i>
35	ANEESA PM	<i>Aneesa</i>

36	ANITE ANTONY	Anite
37	ANU BENNY	Anu
38	ARATHY P	Arathy
39	ARSHA JACOB	Arsha
40	ASHMIL SHAS MUHAMMED	Ashmil
41	ASWINI P	Aswini
42	ATHULYA CB	Athulya
43	BENITA AUGUSTINE	Benita
44	BAVEEN KRISHNA TP	Baveen
45	BHAVYA CS	Bhavya
46	DERLIN JOHNY	Derlin
47	NIPIN JOSE	Nipin
48	ABILASH KUMAR T U	Abilash
49	AJIN TOMY	Ajin
50	AKHILA UNNI	Akhila



Ms. Dhanya K (Course Coordinator)



Phillip K. Antony (Principal)

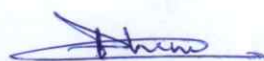
Prof. PHILIP. K. ANTONY
PRINCIPAL
ALPHONSA COLLEGE
THIRUVAMBADY

BASIC ACCOUNTING COURSE
An Add-On Course for B. Com Students
2017-2018

Grade sheet

SL.No	NAME	GRADE
1	ANN MARIYARAJU	A
2	UMMU HABEEBA A K	A
3	ABILASH KUMAR T U	A
4	AJIN TOMY	A
5	AKHILA UNNI	A
6	AKSHAYA SUBHASH	A
7	ALFIN BIJU	A
8	NITHESH BENNY	A
9	AMURTHA	A
10	ANJALI JOSEPH	A
11	ANJALI THANKACHAN	A
12	TINSY	A
13	ZELEK	A
14	ASHIN K BENNY	A
15	ATHIRA JAYADEEP	A
16	DUNIYA TOM	A
17	EBIN JOSEPH	A
18	HISHAM AK	A
19	JERIN MATHEW	A
20	JISHNA T P	A
21	JOBIN JOSEPH	A
22	JOYEL GEORGE	A
23	JYOTHIS MARIA SANI	A
24	LIJYA JOSEPH	A
25	MELBIN SEBASTIAN	A
26	NAVEEN MATHEW	A
27	RUBY NAJMA K	A
28	ABIJITH SEBASTIAN	A
29	ADIL K	A
30	ADWAITH ASOK	A
31	AISWARYA M	A
32	AJIN ANTO GEORGE	A
33	AKIL SIBY	A
34	ALBIN GEORGE	A
35	ANEESA PM	A
36	ANITE ANTONY	A
37	ANU BENNY	A
38	ARATHY P	A

39	ARSHA JACOB	A
40	ASHMIL SHAS MUHAMMED	A
41	ASWINI P	A
42	ATHULYA CB	A
43	BENITA AUGUSTINE	A
44	BAVEEN KRISHNA TP	A
45	BHAVYA CS	A
46	DERLIN JOHNY	A
47	NIPIN JOSE	A
48	ABILASH KUMAR T U	A
49	AJIN TOMY	A
50	AKHILA UNNI	A



Ms. Dhanya K (Course Coordinator)



Phillip K. Antony (Principal)

Prof. PHILIP. K. ANTONY
PRINCIPAL
ALPHONSA COLLEGE
THIRUVAMBADY



Alphonsa College Thiruvambady

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

CERTIFICATE

This is to certify that

AKHILA UNNI

has successfully completed an add-on-course on

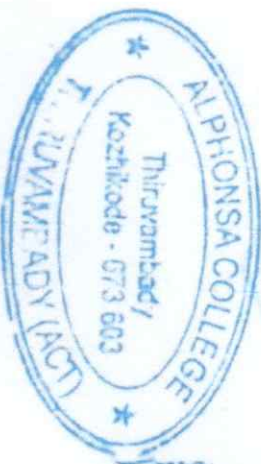
'Basic Accounting Course'

With 'A' Grade in the academic year 2017-2018 organized by Post Graduate
Department of Commerce.

Ms. Sanamma P.V

HOD

Department of Commerce



Mr. Phillip K Antony
(Principal)