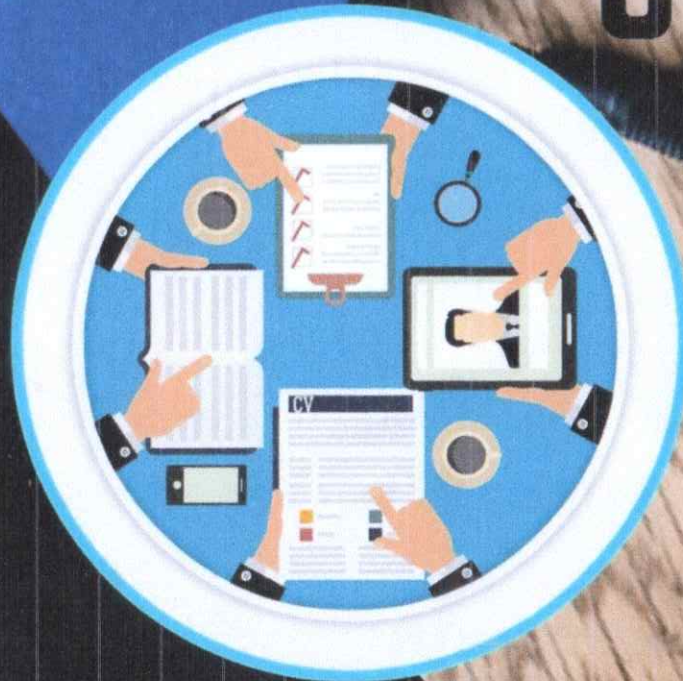




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BASIC ACCOUNTING COURSE



2018

ADD ON COURSE FOR
B.COM. STUDENTS

ALPHONSA COLLEGE THIRUVAMBADY
DEPARTMENT OF COMMERCE 2018-2019



Curriculum
On
the Certificate Course of
Basic Accounting Course
BCMBAC03

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
2018-2019

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)

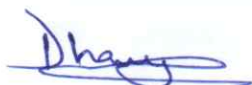
Module 3

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 complied 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
2018-2019

COURSE SUMMARY

Name of the Programme : Basic accounting course

Duration : 30 hours

Aim : Basic concepts of financial 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 2018 -2019.The course was offered for the first year U.G. students (2018-2019) . Ms. Dhanya K, Assistant Professor,. The 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)

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BASIC ACCOUNTING COURSE
An Add-On Course for B. Com Students
2018-2019

LIST OF ENROLLMENTS

SL.NO	NUMBER	NAME
1	BAC19-001	ABILASH BENNY
2	BAC19-002	ALAN MATHEW
3	BAC19-003	AMAL NINACHAN
4	BAC19-004	AMAR SINAD.K.P
5	BAC19-005	AMEER SUHAIL
6	BAC19-006	BEZALEL SUGATH
7	BAC19-007	BLESSON WILSON
8	BAC19-008	COLIN BOBEN
9	BAC19-009	JENITTIN JOSEPH
10	BAC19-010	JOMON JOSE
11	BAC19-011	KAILASNATH.T.K
12	BAC19-012	MARIA RIBI
13	BAC19-013	NIKHIL VELLANCHIRA JOSE
14	BAC19-014	NIMIL THOMAS ABRAHAM
15	BAC19-015	NISHAL MUHAMMED .R.K
16	BAC19-016	SHALET ZACHARIAS
17	BAC19-017	TOM GEORGE
18	BAC19-018	ABILASH BENNY
19	BAC19-019	ALAN MATHEW
20	BAC19-020	AMAL NINACHAN
21	BAC19-021	ALBIN KURIAKOSE
22	BAC19-022	ADARSH RAJ
23	BAC19-023	ADITHYA BABU
24	BAC19-024	AGHIN THOMAS
25	BAC19-025	ALAN SAM MATHEW
26	BAC19-026	ALEENA FRANCIS
27	BAC19-027	ALEENA MATHEW
28	BAC19-028	ALEENA MATHEW
29	BAC19-029	AMBILI PJ
30	BAC19-030	ANCHAL T VARGHESE
31	BAC19-031	ATHIRA RAJU
32	BAC19-032	ATHIRA VIJAYAN
33	BAC19-033	AYONA THOMAS
34	BAC19-034	BASILA JOSE
35	BAC19-035	BE GRACE BENNY
36	BAC19-036	CHRISTO JOSEPH

37	BAC19-037	DON THOMAS
38	BAC19-038	FATHIMA MARJAN
39	BAC19-039	HASNA.P.A
40	BAC19-040	IBIN SHIBU
41	BAC19-041	JASMIN JOSE
42	BAC19-042	MELITTA JOSEPH
43	BAC19-043	MIYAN THUFAIL AHAMMED
44	BAC19-044	MUHAMMED FAIZ.O.V
45	BAC19-045	NEETHU.C
46	BAC19-046	NEETHU SUNDARAN
47	BAC19-047	ROSMARY
48	BAC19-048	SANDRA MARIA GEORGE
49	BAC19-049	SHALON P GEORGE
50	BAC19-050	SHAMNAD. K.M

Dhanya

Ms. Dhanya K (Course Coordinator)

Phillip K. Antony

Phillip K. Antony (Principal)

Prof. PHILIP. K. ANTONY
PRINCIPAL
ALPHONSA COLLEGE
THIRUVAMBADY

45	NEETHU.C	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
46	NEETHU SUNDARAN	P	P	AB	P	P	P	P	P	P	P	P	P	P	P	P	P
47	ROSMARY	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
48	SANDRA MARIA GEORGE	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
49	SHALON P GEORGE	P	P	P	P	P	P	P	P	P	P	P	P	AB	P	P	P
50	SHMNAD. K.M	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P

Dhanya K

MS. DHANYA K (COURSE COORDINATOR)

Philip K Antony

MR. PHILIP K ANTONY (PRINCIPAL)

Prof. PHILIP. K. ANTONY
PRINCIPAL
ALPHONSA COLLEGE
THIRUVAMBADY

BASIC ACCOUNTING COURSE
An Add-On Course for B. Com Students
2018-2019

LIST OF STUDENTS PASSED

SL.NO	NAME	RESULT
1	ABILASH BENNY	P
2	ALAN MATHEW	P
3	AMAL NINACHAN	P
4	AMAR SINAD.K.P	P
5	AMEER SUHAIL	P
6	BEZALEL SUGATH	P
7	BLESSON WILSON	P
8	COLIN BOBEN	P
9	JENITTIN JOSEPH	P
10	JOMON JOSE	P
11	KAILASNATH.T.K	P
12	MARIA RIBI	P
13	NIKHIL VELLANCHIRA JOSE	P
14	NIMIL THOMAS ABHRAHAM	P
15	NISHAL MUHAMMED .R.K	P
16	SHALET ZACHARIAS	P
17	TOM GEORGE	P
18	ABILASH BENNY	P
19	ALAN MATHEW	P
20	AMAL NINACHAN	P
21	ALBIN KURIAKOSE	P
22	ADARSH RAJ	P
23	ADITHYA BABU	P
24	AGHIN THOMAS	P
25	ALAN SAM MATHEW	P
26	ALEENA FRANCIS	P
27	ALEENA MATHEW	P
28	ALEENA MATHEW	P
29	AMBILI PJ	P
30	ANCHAL T VARGHESE	P
31	ATHIRA RAJU	P
32	ATHIRA VIJAYAN	P
33	AYONA THOMAS	P
34	BASILA JOSE	P
35	BE GRACE BENNY	P
36	CHRISTO JOSEPH	P
37	DON THOMAS	P
38	FATHIMA MARJAN	P

39	HASNA.P.A	P
40	IBIN SHIBU	P
41	JASMIN JOSE	P
42	MELITTA JOSEPH	P
43	MIYAN THUFAIL AHAMMED	P
44	MUHAMMED FAIZ.O.V	P
45	NEETHU.C	P
46	NEETHU SUNDARAN	P
47	ROSMARY	P
48	SANDRA MARIA GEORGE	P
49	SHALON P GEORGE	P
50	SHAMNAD. K.M	P

Dhanya

Ms. Dhanya K (Course Coordinator)

Phillip K. Antony

Phillip K. Antony (Principal)

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PRINCIPAL
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THIRUVAMBADY

BASIC ACCOUNTING COURSE
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2018-2019

STUDENTS LIST WITH SIGNATURE

SL.NO	NAME	SIGNATURE
1	ABILASH BENNY	Abilash
2	ALAN MATHEW	Alan
3	AMAL NINACHAN	Amal
4	AMAR SINAD.K.P	Amar
5	AMEER SUHAIL	Ameer
6	BEZALEL SUGATH	Ameer
7	BLESSON WILSON	Blesson
8	COLIN BOBEN	Colin
9	JENITTIN JOSEPH	Jenittin
10	JOMON JOSE	Jomon
11	KAILASNATH.T.K	Kailas
12	MARIA RIBI	Maria
13	NIKHIL VELLANCHIRA JOSE	Nikhil
14	NIMIL THOMAS ABRAHAM	Nimil
15	NISHAL MUHAMMED .R.K	Nishal
16	SHALET ZACHARIAS	Shalet
17	TOM GEORGE	Tom
18	ABILASH BENNY	Abilash
19	ALAN MATHEW	Alan
20	AMAL NINACHAN	Amal
21	ALBIN KURIAKOSE	Albin
22	ADARSH RAJ	Adarsh
23	ADITHYA BABU	Adithya
24	AGHIN THOMAS	Aghin
25	ALAN SAM MATHEW	Alan
26	ALEENA FRANCIS	Aleena
27	ALEENA MATHEW	Aleena
28	ALEENA MATHEW	Aleena
29	AMBILI PJ	Ambili
30	ANCHAL T VARGHESE	Anchal
31	ATHIRA RAJU	Athira
32	ATHIRA VIJAYAN	Athira
33	AYONA THOMAS	Ayona
34	BASILA JOSE	Basila
35	BE GRACE BENNY	Be Grace

36	CHRISTO JOSEPH	<u>Christo</u>
37	DON THOMAS	<u>Don</u>
38	FATHIMA MARJAN	<u>Fathima</u>
39	HASNA.P.A	<u>Hasna</u>
40	IBIN SHIBU	<u>IBIN</u>
41	JASMIN JOSE	<u>Jasmin</u>
42	MELITTA JOSEPH	<u>Melitta</u>
43	MIYAN THUFAIL AHAMMED	<u>Miyana</u>
44	MUHAMMED FAIZ.O.V	<u>Muhammed</u>
45	NEETHU.C	<u>Neethu</u>
46	NEETHU SUNDARAN	<u>Neethu</u>
47	ROSMARY	<u>Rosmary</u>
48	SANDRA MARIA GEORGE	<u>Sandra</u>
49	SHALON P GEORGE	<u>Shalon</u>
50	SHAMNAD. K.M	<u>Shamnad</u>

Dhanya

Ms. Dhanya K (Course Coordinator)

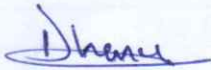
Phillip K. Antony (Principal)

BASIC ACCOUNTING COURSE
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2018-2019

Grade sheet

SL.No	NAME	GRADE
1	ABILASH BENNY	A
2	ALAN MATHEW	A
3	AMAL NINACHAN	A
4	AMAR SINAD.K.P	A
5	AMEER SUHAIL	A
6	BEZALEL SUGATH	A
7	BLESSON WILSON	A
8	COLIN BOBEN	A
9	JENITTIN JOSEPH	A
10	JOMON JOSE	A
11	KAILASNATH.T.K	A
12	MARIA RIBI	A
13	NIKHIL VELLANCHIRA JOSE	A
14	NIMIL THOMAS ABRAHAM	A
15	NISHAL MUHAMMED .R.K	A
16	SHALET ZACHARIAS	A
17	TOM GEORGE	A
18	ABILASH BENNY	A
19	ALAN MATHEW	A
20	AMAL NINACHAN	A
21	ALBIN KURIAKOSE	A
22	ADARSH RAJ	A
23	ADITHYA BABU	A
24	AGHIN THOMAS	A
25	ALAN SAM MATHEW	A
26	ALEENA FRANCIS	A
27	ALEENA MATHEW	A
28	ALEENA MATHEW	A
29	AMBILI PJ	A
30	ANCHAL T VARGHESE	A
31	ATHIRA RAJU	A
32	ATHIRA VIJAYAN	A
33	AYONA THOMAS	A
34	BASILA JOSE	A
35	BE GRACE BENNY	A
36	CHRISTO JOSEPH	A
37	DON THOMAS	A
38	FATHIMA MARJAN	A

39	HASNA.P.A	A
40	IBIN SHIBU	A
41	JASMIN JOSE	A
42	MELITTA JOSEPH	A
43	MIYAN THUFAIL AHAMMED	A
44	MUHAMMED FAIZ.O.V	A
45	NEETHU.C	A
46	NEETHU SUNDARAN	A
47	ROSMARY	A
48	SANDRA MARIA GEORGE	A
49	SHALON P GEORGE	A
50	SHAMNAD. K.M	A



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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

ALBIN KURIAKOSE

has successfully completed an add-on-course on

'Basic Accounting Course'

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

Ms. Sanamma P.V

*HOD
Department of Commerce*



Mr. Philip K Antony
(Principal)