



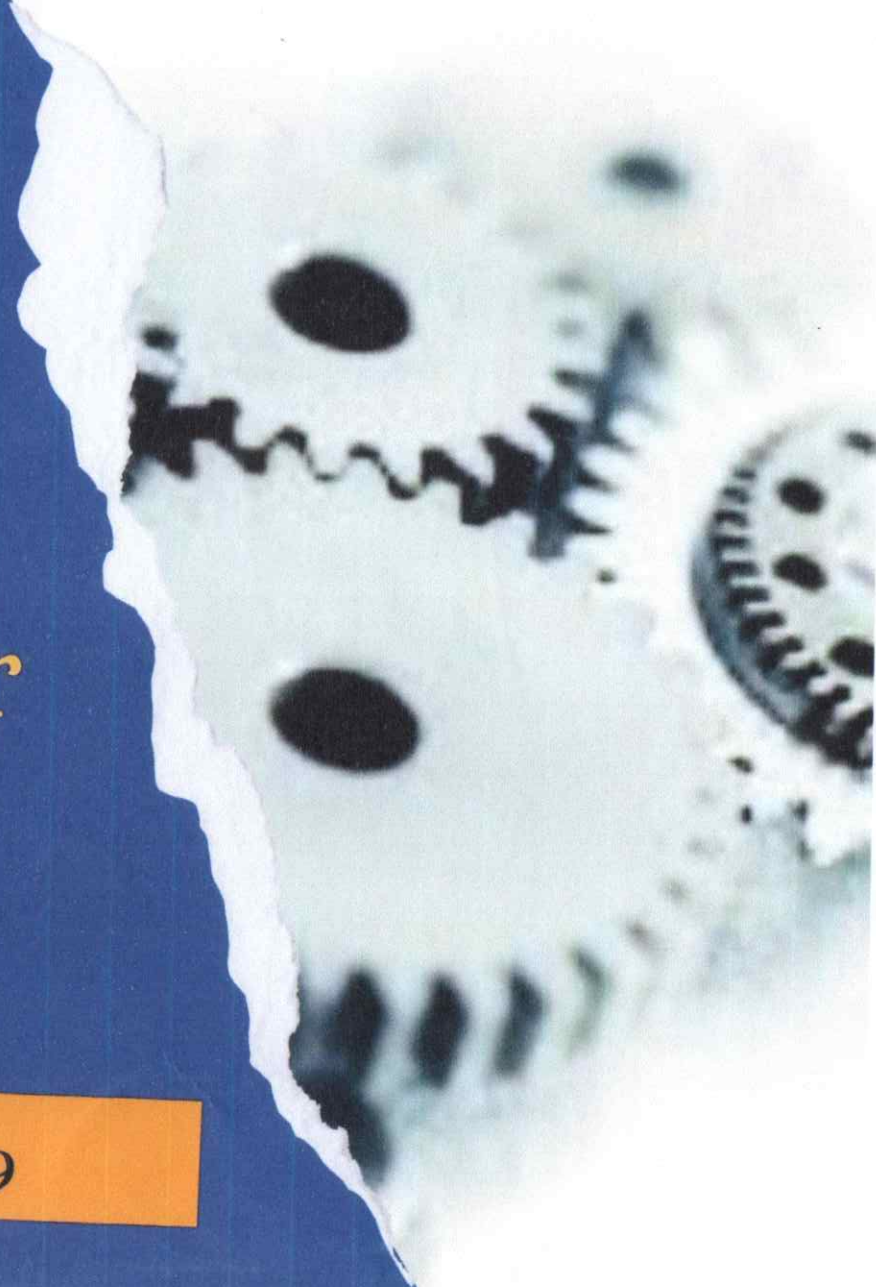
Alphonsa College Thiruvambady

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

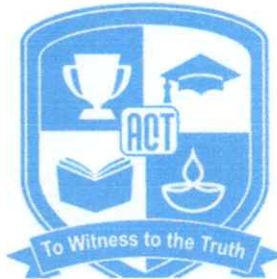
IFRS

Add-on course for
B. Com. Finance
Students

2019



ALPHONSA COLLEGE THIRUVAMBADY
P G DEPARTMENT OF COMMERCE 2019-2020



Curriculum
On
the Certificate Course of
IFRS
BCMIFRS04

Teacher Coordinator: Ms. Ann Maria Joseph

Fee Structure: INR 500 (Per student)

Duration of the course: 3 Months

Total Hours: 30

IFRS
A Certificate course for B.Com Students
2019-2020

COURSE SYLLABUS

BCMIFRS04

Objectives:

- To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.
- To make students able to understand and explain the structure of the international professional and conceptual framework of financial reporting.
- Apply relevant international financial reporting standards to key elements of financial statements

Outcome:

Upon successful completion of this course, the students will be able to:

1. Familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
2. Prepare the mandatory financial statements, according to the IFRS.
3. Work in the Finance Department of companies using IFRS.

● **Module I**

- Convergence to International Financial Reporting Standards: Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)- process of setting IFRS –Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure convergence to IFRS- Emergence of Ind AS – Standard setting process in India – Role of NFRA –Entities required to adopt Ind AS- Role of FASB in developing US GAAP Difference between Ind AS and IFRS. (18 Hours, 15 marks)

● **Module II**

- Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1): Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF) - Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on

loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance

● **Reference Books:**

- 1. S.N. Maheshwari: Financial Accounting.
- 2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand & Co., New Delhi.
- 3. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
- 4. Grewal and Gupta: Advanced Accounting
- 8. S.Kr. Paul: Advanced Accounting
- 9. B.S. Raman, Advanced Accountancy.
- 10. Jain & Narang: Financial Accounting
- 11. Ashok Sehgal and Deepak Sehgal: Advanced Accounting, Volume 1, Taxmann, New Delhi.
- 12. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
- 13. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

Ann Maria

Ms. Ann Mariya Joseph (Coordinator)

Chacko K V

Dr. Chacko K V (Principal)

DR. CHACKO K.V.
PRINCIPAL
ALPHONSA COLLEGE THIRUVAMBADY
THIRUVAMBADY P.O., KOZHIKODE-673603

IFRS

A Certificate course for B.Com Students 2019-2020

COURSE SUMMARY

Name of the Programme : IFRS

Duration : 30 hours

Aim : Concepts of IFRS

Faculty : Ms. Ann Mariya Joseph

No. of students : 34

The PG Department Of Commerce had conducted an add on course in IFRS for the academic year 2019 -2020. The course was offered for the second year U.G. students (2019-2020) .Ms. Ann Mariya Joseph , Assistant Professor, P.G. Department of Commerce was the co –coordinator of the program. The course started on July 1 and ended on September 3

It was a 30 hour course.

The IFRS course aims to equip participants to: Understand and explain the structure of the framework of international accounting. IFRS Course is specially designed for people who are working or want to work in the field of accounting, auditing, financial statement analysis, budgeting, etc. Learn the disclosure requirements for organisations in financial reports and notes and consolidated financial statements including subsidiaries, associates and joint arrangements.

ASSESSMENT PROCEDURE

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


Ms. Ann Mariya Joseph (Coordinator)


Dr. Chacko K V (Principal)

DR. CHACKO K.V.
PRINCIPAL
ALPHONSA COLLEGE THIRUVAMBADY
THIRUVAMBADY P.O., KOZHIKODE-673603



Alphonsa College Thiruvambady

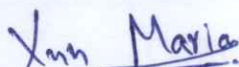
Run by Educational Trust of Diocese of Thamarassery
Affiliated to the University of Calicut.
Thiruvambady P O, Kozhikode [DIST.] - 673603


LIST OF STUDENTS ENROLLED FOR ADD-ON COURSE

IFRS (2019-2020)

SL.NO	ENROLLED NUMBER	NAME OF PARTICIPANTS
1	COMIFRS19-01	ADITHYA BABU
2	COMIFRS19-02	AYONA THOMAS
3	COMIFRS19-03	BASILA JOSE
4	COMIFRS19-04	FATHIMA MARJAN
5	COMIFRS19-05	HASNA PA
6	COMIFRS19-06	NEETHU C
7	COMIFRS19-07	ALBIN KURIAKOSE
8	COMIFRS19-08	BE GRACE BENNY
9	COMIFRS19-09	SHALON P GEORGE
10	COMIFRS19-10	ALEENA FRANCIS
11	COMIFRS19-11	ALEENA MATHEW
12	COMIFRS19-12	ALEENA MATHEW
13	COMIFRS19-13	AMBILY PJ
14	COMIFRS19-14	ANACHAL T VARGHESE
15	COMIFRS19-15	ATHIRA RAJU
16	COMIFRS19-16	ATHIRA VIJAYAN
17	COMIFRS19-17	JASMINE JOSE
18	COMIFRS19-18	MELITTA JOSEPH
19	COMIFRS19-19	NEETHU SUNDARAN

20	COMIFRS19-20	ROSEMARY
21	COMIFRS19-21	SANDRA MARIYA GEORGE
22	COMIFRS19-22	SHILNA DEVASIA
23	COMIFRS19-23	ADARSH RAJ
24	COMIFRS19-24	AGHIN THOMAS
25	COMIFRS19-25	ALAN SAM MATHEW
26	COMIFRS19-26	CHRISTO JOSEPH
27	COMIFRS19-27	DON THOMAS
28	COMIFRS19-28	IBIN SHIBU
29	COMIFRS19-29	MIYAN THUFAIL AHAMMED
30	COMIFRS19-30	MUHAMMED FAIZ OV
31	COMIFRS19-31	SHAMNAD KM
32	COMIFRS19-32	SIJIL P
33	COMIFRS19-33	BIJIL BIJU
34	COMIFRS19-34	JITHU JIMMY


Ms. Ann Mariya Joseph (Coordinator)


Dr. Chacko K V (Principal)

DR. CHACKO K.V.
PRINCIPAL
ALPHONSA COLLEGE THIRUVAMBADY
THIRUVAMBADY P.O., KOZHIKODE-673603

IFRS

An Add-On Course for B.Com Students

2019-2020

Attendance List

[illegible]

8	BE GRACE BENNY	P	P	AB	P	P	P	P	P	P	P	P	P	P	P	P	P
9	SHALON P GEORGE	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
10	ALEENA FRANCIS	P	P	P	P	P	P	P	P	P	P	P	P	P	AB	P	P
11	ALEENA MATHEW	P	P	P	AB	P	P	P	P	P	P	AB	P	P	P	P	P
12	ALEENA MATHEW	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
13	AMBILY PJ	P	P	P	P	P	P	P	P	P	P	P	P	AB	P	P	P
14	ANACHAL T VARGHESE	P	AB	P	P	P	P	P	P	P	P	P	P	P	P	P	P
15	ATHIRA RAJU	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
16	ATHIRA VIJAYAN	P	P	P	P	P	P	AB	P	P	P	P	AB	P	P	P	P
17	JASMINE JOSE	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
18	MELITTA JOSEPH	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
19	NEETHU SUNDARAN	P	P	P	P	P	P	P	AB	P	P	P	P	P	AB	P	P

20	ROSEMARY	P	P	AB	P	P	P	P	P	P	P	P	P	P	P	P
21	SANDRA MARIYA GEORGE	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
22	SHILNA DEVASIA	P	P	P	P	P	AB	P	P	P	P	P	AB	P	P	P
23	ADARSH RAJ	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
24	AGHIN THOMAS	P	P	P	P	P	P	P	P	P	AB	P	P	P	P	P
25	ALAN SAM MATHEW	P	P	P	P	P	P	AB	P	P	P	P	P	P	P	AB
26	CHRISTO JOSEPH	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
27	DON THOMAS	P	P	P	P	P	P	P	P	AB	P	P	P	P	P	P
28	IBIN SHIBU	P	P	P	AB	P	P	P	P	P	P	P	P	P	P	P
29	MIYAN THUFAIL AHAMMED	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
30	MUHAMME D FAIZ OV	P	P	P	P	P	P	P	P	AB	P	P	P	P	P	P

[illegible][illegible]

[illegible]

[illegible]

[illegible]

Dr. Chacko K V (Principal)



Alphonsa College Thiruvambady

Run by Educational Trust of Diocese of Thamarassery
Affiliated to the University of Calicut.
Thiruvambady P O, Kozhikode [DIST.] - 673603

IFRS

An add-on course for B.Com Students

2019-2020

STUDENTS LIST WITH SIGNATURE

SL.NO	NAME OF PARTICIPANTS	SIGNATURE
1	ADITHYA BABU	<i>Adithya</i>
2	AYONA THOMAS	<i>Ayona</i>
3	BASIJA JOSE	<i>Basilar</i>
4	FATHIMA MARJAN	<i>Marjan</i>
5	HASNA PA	<i>Hasna</i>
6	NEETHU C	<i>Neethu</i>
7	ALBIN KURIAKOSE	<i>Albin</i>
8	BE GRACE BENNY	<i>Grace</i>
9	SHALON P GEORGE	<i>Shalon</i>
10	ALEENA FRANCIS	<i>Aleena</i>
11	ALEENA MATHEW	<i>Aleena</i>
12	ALEENA MATHEW	<i>Aleena</i>
13	AMBILY PJ	<i>Ambily</i>
14	ANACHAL T VARGHESE	<i>Anachal</i>
15	ATHIRA RAJU	<i>Athira</i>
16	ATHIRA VIJAYAN	<i>Athira</i>
17	JASMINE JOSE	<i>Jasmine</i>
18	MELITTA JOSEPH	<i>Melitta</i>
19	NEETHU SUNDARAN	<i>Neethu</i>
20	ROSEMARY	<i>Rosemary</i>

21	SANDRA MARIYA GEORGE	<i>Sandra</i>
22	SHILNA DEVASIA	<i>Shilna</i>
23	ADARSH RAJ	<i>Adarsh</i>
24	AGHIN THOMAS	<i>Aghin</i>
25	ALAN SAM MATHEW	<i>Alan</i>
26	CHRISTO JOSEPH	<i>Christo</i>
27	DON THOMAS	<i>Don</i>
28	IBIN SHIBU	<i>Ibin</i>
29	MIYAN THUFAIL AHAMMED	<i>Miyana</i>
30	MUHAMMED FAIZ OV	<i>Faiz</i>
31	SHAMNAD KM	<i>Shamnad</i>
32	SIJIL P	<i>Sijil</i>
33	BIJIL BIJU	<i>Bijil</i>
34	JITHU JIMMY	<i>Jithu</i>

Ann Mariya

Ms. Ann Mariya Joseph (Coordinator)

Chacko

Dr. Chacko K V (Principal)

DR. CHACKO K.V.
PRINCIPAL

ALPHONSA COLLEGE THIRUVAMBADY
THIRUVAMBADY P.O., KOZHIKODE-673603



Alphonsa College Thiruvambady

Run by Educational Trust of Diocese of Thamarassery
Affiliated to the University of Calicut.
Thiruvambady P.O., Kozhikode [DIST.] - 673603

IFRS

An add-on course for B.Com Students

2019-2020

GRADE SHEET

SL.NO	NAME OF PARTICIPANTS	GRADE OBTAINED
1	ADITHYA BABU	A+
2	AYONA THOMAS	A
3	BASILA JOSE	A
4	FATHIMA MARJAN	A
5	HASNA PA	A
6	NEETHU C	A
7	ALBIN KURIAKOSE	A+
8	BE GRACE BENNY	A
9	SHALON P GEORGE	A
10	ALEENA FRANCIS	A
11	ALEENA MATHEW	A
12	ALEENA MATHEW	A+
13	AMBILY PJ	A
14	ANACHAL T VARGHESE	A
15	ATHIRA RAJU	A
16	ATHIRA VIJAYAN	A+
17	JASMINE JOSE	A
18	MELITTA JOSEPH	A
19	NEETHU SUNDARAN	A
20	ROSEMARY	A+

21	SANDRA MARIYA GEORGE	A
22	SHILNA DEVASIA	A+
23	ADARSH RAJ	A+
24	AGHIN THOMAS	A
25	ALAN SAM MATHEW	A
26	CHRISTO JOSEPH	A+
27	DON THOMAS	A
28	IBIN SHIBU	A
29	MIYAN THUFAIL AHAMMED	A+
30	MUHAMMED FAIZ OV	A+
31	SHAMNAD KM	A
32	SIJIL P	A+
33	BIJIL BIJU	A
34	JITHU JIMMY	A+

Ann Mariya

Ms. Ann Mariya Joseph (Coordinator)

Dr. Chacko K V

Dr. Chacko K V (Principal)

DR. CHACKO K.V.
PRINCIPAL

ALPHONSA COLLEGE THIRUVAMBADY
THIRUVAMBADY P.O., KOZHIKODE-673603



Alphonsa College Thiruvambady

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

CERTIFICATE OF EXCELLENCE

This is to certify that

AMBILY P J

has successfully completed an add-on-course on

'IFRS'

With 'A' Grade in the academic year 2019-2020

organized by PG Department of Commerce,

Alphonsa College Thiruvambady

Ms. Sanamma P.V
HoD
Department of Commerec



Dr. Chacko K. V
(Principal)