



# BCM3 BO4 CORPORATE ACCOUNTING (2023-2024)

## Course Details

<b>Name of the Stream</b>	Commerce and Management
<b>Name of the Programme</b>	B.com
<b>Name of the Course</b>	BCM3 BO4 CORPORATE ACCOUNTING
<b>Year</b>	2023-2024
<b>Semester</b>	Third
<b>Nature of the Course</b>	Core course
<b>Lecturer(s)</b>	Dr.JASEENA P P
<b>Coordinator Name</b>	Dr.JASEENA P P
<b>No of Credits</b>	4
<b>No of Contact Hours</b>	96
<b>Course Description</b>	Acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.
<b>Course Objectives</b>	To prepare and analyse financial statements. To familiarizing accounting standards. To understand the corporate transactions To apply accounting information in decision making To discuss the role of ethics in corporate accounting and importance of corporate governance.
<b>Course Outcome</b>	Proficiency in preparing Financial statements Application of accounting standards Handling complex corporate transactions Informed decision making Ethical and governance awareness Preparation for advanced studies and professional roles.
<b>Assessment Method</b>	<ul style="list-style-type: none"><li>• Assignments</li><li>• Homeworks</li><li>• Class Tests</li><li>• Unit Tests</li></ul>

	<ul style="list-style-type: none"> <li>• Term Exam</li> <li>• Seminars</li> </ul>
<b>Text Book</b>	M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi. S.N. Maheshwari and S.K. Maheshwari, Financial Accounting. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi. Jain and Narang, Financial Accounting, Kalyani Publishers.
<b>References</b>	1. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications. 2. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications. 3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi. 4. S.N. Maheshwari and S.K. Maheshwari, Financial Accounting. 5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi. 6. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi. 7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Kalyani Publishers. 8. Jain and Narang, Financial Accounting, Kalyani Publishers. 9. B.S. Raman, Advanced Accountancy. 10. P.C. Tulasian, Introduction to Accounting, Pearson Education.
<b>Internet Resources</b>	<a href="https://aaahq.org/">https://aaahq.org/</a> <a href="https://www.aicpa-cima.com/home">https://www.aicpa-cima.com/home</a>

## Internal Exam Pattern

Items	Mark 20	Mark 15
Assignment	4	3
Test Paper(s)/Viva voce	8	6
Seminar/Presentation	4	3
Class Room Participation based on Attendance	4	3
Total	20	15

## External Exam Pattern

Question Type	No of Question	Mark/Question	Total Marks
Short Questions(2-3 Sentences)	15	2	Ceiling 25

Paragraph / Problem Type	8	5	Ceiling 35
Essay Type	2 out of 4	10	10
Total			80
Time			2.5 hrs

Graduates Attributes	<p><b>Course Name:</b></p> <p><b>CORPORATE ACCOUNTING</b></p> <ul style="list-style-type: none"> <li>• <b>Knowledge</b></li> <li>• <b>Acedemic and Intelictual Skill</b> <ul style="list-style-type: none"> <li>○ Self Learning</li> <li>○ Collaberative Learning</li> <li>○ Cognitive Skills</li> </ul> </li> <li>• <b>Professional Skills</b> <ul style="list-style-type: none"> <li>○ Communication Skills</li> <li>○ Teamwork and leadership</li> <li>○ Decision Making</li> <li>○ Critical and aneetical Skills</li> <li>○ Problem Solving Skills</li> <li>○ Research Skills</li> <li>○ Enterpruenur Aptitude</li> </ul> </li> <li>• <b>Personal Skills</b> <ul style="list-style-type: none"> <li>○ Creative Thinking</li> <li>○ Lifelong learning</li> <li>○ Application Skills</li> <li>○ life Skills</li> </ul> </li> <li>• <b>Aptitude and Values</b> <ul style="list-style-type: none"> <li>○ Social Responcipility</li> <li>○ Ethical commitment</li> <li>○ Global Citizen</li> <li>○ Nation Building</li> <li>○ Secular Outlook</li> </ul> </li> </ul>
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## Course Schedule

Discription	Duration
Redemption of Debentures: Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught) - Debenture redemption reserve	week 1
Lump sum payment- Sinking funds and Insurance Policy (Theory only)	week 2
Purchase of own debentures- For cancellation, Investment and Reissue	week 3

Ex interest and Cum-interest- Redemption by conversion- Journal Entries.	week 4
Redemption of Preference Shares: Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries	week 5
Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue -Advantages of bonus issue- Journal entries.	week 6
Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries. Right Issue: Right of pre-emption – Calculation of value of right	week 7
Banking Companies: Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems	week 8
Non-Performing Assets- Classification- Provisions for NPA(problems) - Final accounts of banking companies in the new form- Practical Problems.	week 9
Final accounts of banking companies in the new form- Practical Problems.	week 10
Accounts of Life Insurance: Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries	week 11
Calculation of Life fund with problems- Determination of profit of life business and net bonus payable	week 12
Problems- Preparation of final accounts of life business in the new form Practical Problems.	week 13
Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures–need for consolidation – Calculation of pre-acquisition Calculation of profit- Post acquisition profit	week 14
Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill ) or Capital Reserve- Preparation of Consolidated Balance Sheet without adjustments	week 15

## Contact Details

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# Course Outline Form

**EVEN SEMESTER  
2023**

*Dear Student: Course outlines are intended to provide students with an overall plan for a course to enable them to function efficiently and effectively in the course.*

***Academic Programs  
BSc Biotechnology  
EMEA College  
Kondotty***

# Course Outline : BT2C02 Environmental Biotechnology (2023-2024)

Name of the Stream	Science
Name of the Programme	BSc Biotechnology
Name of the Course	BT2C02 Environmental Biotechnology
Nature of the Course	Complementary Course
Semester	Second
Lecturer(s)	Dr.K.Mashoor and Ruba Badarudheen
Name of the Coordinator	Dr.K.Mashoor
Year	2018-2019
No of Credits	2
No of Contact Hours	2
Course Description	The course is an introduction to environmental biotechnology and focuses on the utilization of microbial processes in waste and water treatment, and bio remediation. Topics included are microbial energy metabolism, microbial growth kinetics and elementary chemostat theory, relevant microbiological processes, microbial ecology, approaches for studying microbial communities, and basic principles in bio remediation and biological water and waste treatment.
Course Objectives	To introduce the students to suitable methods for waste water treatment and biotechnological applications of microorganisms in pesticide degradation.
Course Outcome	Evaluate the potential for biodegradation of organic pollutants, taking microbial and physical/chemical environments, as well as the chemical structure of the compound itself, into consideration
Assessment Method	Assignments Homeworks Class Tests Unit Tests Practical Tests Term Exam Seminars Lab Experiments
Teaching Methods Used	
Textbook	Jogdand, G.N. and EBT : Basic Concepts and Application: Indushekar Thakur
References	1. Sylvia S. Mader. 2010. BIOLOGY, TENTH EDITION, McGraw-Hill Companies, Inc. 2. T. Srinivas. 2008, New Age International (P) Ltd., Publishers 3. Jogdand, G.N. 1995. EBT, Himalaya Publishing House. 4. EBT : Basic Concepts and Application: Indushekar Thakur (2006). I.K. International Publication 5. Pelczar, M.J. 1998. Microbiology: Concept & Applications, McGraw.
Internet Resources	

## Internal Exam Pattern

Items	Marks/20	Marks/15
Assignment	4	3
Test Paper(s)/Viva voce	8	6
Seminar/Presentation	4	3
Class Room Participation based on Attendance	4	3
<b>Total</b>	<b>20</b>	<b>15</b>

## External Exam Pattern

Question Type	No of Question	Marks/Question	Total Marks
Short Questions(2-3 Sentences)	15	2	Ceiling 25
Paragraph / Problem Type	8	5	Ceiling 35
Essay Type	2 out of 4	10	20
<b>Total</b>			<b>80</b>
<b>Time</b>			<b>2.5 hrs</b>

**Name of the Course:** BT2C02 Environmental Biotechnology

### Knowledge

### Academic and Intellectual Skills

Self Learning

Collaborative Learning

### Professional Skills

Communication Skills

Team Work and Leadership

Critical and Analytical Skills

Problem Solving Skills

Research Skills

Entrepreneur Aptitude

### Personal Skills

Creative Thinking

Application Skills

### Attitude and Values

Social Responsibility

Global Citizen

Graduate Attributes

## Course Schedule

Water pollution	Week 1
Physical, Chemical and Biological characteristics wastewater. Assignment	Week 2
bacteriological examination of water- Escherichia coli as indicator, Presumptive, confirmed and completed test unit test I	Week 3
Treatment of wastewater - Primary, secondary, tertiary and alternative treatment.	Week 4
Advantages of biological wastewater treatment over other methods.	Week 5
Principles and application of Aerobic and Anaerobic waste water treatment methods	Week 6
Biological wastewater treatment processes I internal exam	Week 7
Activated sludge and biological filters	Week 8
Rotating biological contactor and Fed Batch Reactor	Week 9
trickling filters and contact digesters	Week 10
Packed column reactors and Upflow anaerobic sludge blanket. II internal Exam	Week 11
stabilization ponds and Sludge treatment.	Week 12
nitrogen and phosphate removal.	Week 13
Waste treatment using aquatic plants.	Week 14
Principles and application of water purification methods: distillation, ultraviolet light and chlorination.	Week 15
Methods nitrogen and phosphorus from waste water.	Week 16
sedimentation and filtration	Week 17
methods used for the removal of nitrogen and phosphorus from waste water. Model exam	Week 18

## Contact Details

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