

Date: 18 - 03 -2023

To

The Principal

Dr.BRR.Govt.Degree College,

Jadcherla

Respected Madam,

Sub:Request-Permission to Conduct - Certificate Course
-req- reg.

With reference to the subject cited above I Dr. K Manjula, Head
dept. of commerce request your kind permission to conduct
Certificate Course in Accounting standards from 21-03-2023.

Thanking you,


Yours faithfully,
H O D
Commerce
Dr.BRR GDC,Jadcherla


Principal
Dr BRR Govt. College
Jadcherla-509 302

NOTICE

Date : 20-3-2023

All the students are hereby informed, that the Department of Commerce is going to conduct Certificate Course in "Accounting Standards" from 21-3-2023. Interested students are requested to register their names in the department.

T. — B.COM III

S. Shankar

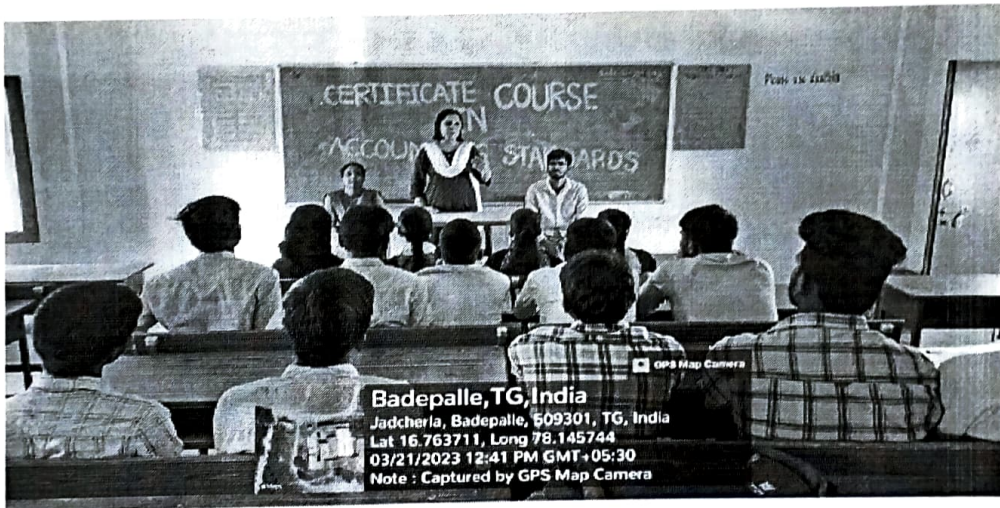
Shankar
Principal
Dr BRR Govt. College
Iadcherla-509 301

Dr .BRR GOVT. DEGREE COLLEGE, JADCHERLA

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN ACCOUNTING STANDARDS

DATE :- 21-03-2023



Department of Commerce started Certificate Course in Accounting Standards. This Course enhances the accuracy of financial standards to be prepared. The norms to be followed while preparing accounts will be known to students with the help of this Course.

ACCOUNTING STANDARDS

SYLLABUS

UNIT- I

- INTRODUCTION TO ACCOUNTING
- ROLE OF ACCOUNTING THEORY
- CLASIFICATION OS ACCOUNTING THEORY
- CONCEPTS AND CONVENTIONS
- ACCOUNTING STADARDS CONCEPT –EVOLUTION

UNIT –II

- STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE:
- FIRST TIME ADOTION OF INDIAN ACCOUNTING STANDARS
- IND - AS-1 PRESENTATION OF FINANCIAL STATEMENT
- IND - AS-7 CASH FLOW STATEMENT
- IND - AS-8 ACCOUNTING POLICIES, CHANGES IN ACCOUNTING ESTIMATES AND ERRORS
- IND - AS-34 INTRRIM FINANCIAL REPORTING

UNIT - III

- STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS
- IND – AS -2 INVENTORIES
- IND – 11 CONSTRUCTION CONTRACTS
- IND – 17 LEASES
- IND – 18 REVENUE
- IND- 38 INTENGIBLE ASSETS

UNIT -IV

- STANDARDS RELATING TO BUSINESS ACQUISITIONS AND CONSOLIDATIONS
- IND – AS-28 INVESTMENTS IN ASSOCIATE AND JOINT VENTURE
- IND-103 BUSINESS COMBINATIONS
- IND – 111 JOINT ARRANGEMENTS

UNIT-V

- FINANCIAL REPORTING
- DEVELOPMENT IN FINANCIAL REPORTING OBJECTIVES
- TRUE BLOOD REPORT (USA)
- QUALITIES OF FINANCIAL REPORTING
- RECENT TRENDS IN CORPORATE REPORTING IN INDIA

Objectives of Accounting standards

1. The main aim is to improve the reliability of financial statements.
2. The financial statements have to be made by following the standards the users can rely on them.
3. Students will know that not conforming to these standards can have serious consequences for the companies
4. Then there is comparability.
5. Following these standards will allow for inter-firm and intra-firm comparisons.
6. Allows students to check the progress of the firm and its position in the market.
7. It also looks to provide one set of accounting policies that include the necessary disclosure requirements and the valuation methods of various financial transactions.

Dr.BRR GOVERNMENT COLLEGE, JADCHERLA

CERTIFICATE COURSE- EXAMINATION

ACCOUNTING STANDARDS

NAME OF THE STUDENT:

ROLL NO:

MAX MARKS: 50

1. Multiple choice questions: (10X2=20)
1. Accounting standard board was established by ICAI on
(a) 21 April 1977 (b) 15 Feb 1955 (c) 25 April 1966 ()
2. The accounting theory is classified into ____ categories
(a) 2 (b) 3 (c) 4 ()
3. The components of financial statement are
(a) Balance sheet (b) Statement of profit and loss (c) Both (a) and (b) ()
4. The operating segment report consists of information related to
(a) Performance (b) Judgment (c) Both (a) and (b) ()
5. AS - 38 applicable to which of the following intangible assets.
(a) Goodwill (b) startup costs (c) Computer software ()
6. Which of the following explains accounting treatment of PPF (Property, Plant and Equipment)?
(a) AS - 16 (b) AS - 20 (c) AS - 30 ()
7. In equity method, securities are recorded at
(a) Original (b) Nominal value (c) Fair value ()
8. The ____ method is used in accounting investments.
(a) Fair value (b) Equity (c) Sum value ()
9. The managers provide ____ decisions to the shareholders of a company.
(a) Operating (b) Financing (c) Both (a) and (b) ()
10. ____ approach deals with the problems related to benefits and cost.
(a) Classical (b) Economic Information (c) Accounting ()

Dr. BRR GOVT. DEGREE COLLEGE, JADCHERLA
CERTIFICATE COURSE IN ACCOUNTING STANDARD

ROLLNO	Name of students	Groups	Signature
20033006405007	B.shiva kumar	B.com E/M	B. Shiva
20033006405018	G.Pavan kalyan	B.com E/M	G. Pavan
20033006405046	P.Krishna Reddy	B.com E/M	P. Krishna Reddy
20033006405019	G. Mallesh	B.com E/M	G. Mallesh
20033006405048	P.Shiva kumar	B.com E/M	P. Shiva
20033006405027	K.Raghavender	B.com E/M	K. Raghavender
20033006405020	G. Manasa	B.com E/M	G. Manasa
20033006405540	S. Naveen	B.com T/M	S. Naveen
20033006405535	Ravi chendrika	B.com T/M	S. Ravichandrika
20033006405518	K. Priyanka	B.com T/M	K. Priyanka
20033006405037	M. Premalatha	B.com E/M	M. Premalatha
20033006405531	M. Navaneetha	B.com T/M	M. Navaneetha
20033006405056	Salma Fathima	B.com E/M	Salma Fathima
20033006405524	L. Vijaya Nirmala	B.com T/M	L. Vijaya Nirmala
20033006405544	U. Shilpa	B.com T/M	U. Shilpa
20033006405505	B. Soni	B.com T/M	B. Soni
20033006405025	K. Rithika	B.com E/M	K. Rithika
20033006405052	P. Nageshwari	B.com E/M	P. Nageshwari
20033006405016	D. Premalatha	B.com E/M	D. Premalatha
20033006405510	D. Praveen kumar	B.com T/M	D. Praveen kumar
20033006405045	O. Gopi	B.com T/M	O. Gopi
20033006405504	B. Nandini	B.com E/M	B. Nandini
20033006405062	S. Praveen kumar Reddy	B.com E/M	S. Praveen Reddy
20033006405067	Y. Ravi kiran Goud	B.com E/M	Y. Ravi kiran Goud
20033006405014	CH. Paramesh	B.com E/M	Ch. Paramesh
20033006405005	A. Srilekha	B.com E/M	A. Srilekha
20033006405537	Shaik musthan	B.com T/M	Shaik Musthan
20033006405508	C. Naveen kumar yadav	B.com T/M	C. Naveen
20033006405533	N. Mohan Reddy	B.com T/M	N. Mohan Reddy
20033006405040	M. Ankitha	B.com E/M	M. Ankitha
20033006405003	A. Mounika	B.com E/M	A. Mounika
20033006405546	waheeda	B.com T/M	waheeda
20033006405530	N. Kumar	B.com T/M	N. Kumar
20033006405501	A. Aravind	B.com T/M	A. Aravind
20033006405530	M. Sri sai teja	B.com T/M	M. Sri Sai Teja
20033006405502	A. Jyothi	B.com T/M	A. Jyothi
20033006405515	J. Nandini	B.com T/M	J. Nandini
20033006405521	K. Mohan	B.com T/M	K. Mohan
19033006405039	P. Sandhya	B.com E/M	P. Sandhya
20033006405022	K. Jyothi	B.com E/M	K. Jyothi

ATTENDANCE LIST

ROLL NO	DATE	21-3-2023			24-3-2023			25-3-2023		
		NAME OF THE STUDENT			NAME OF THE STUDENT			NAME OF THE STUDENT		
		P1	Mewninga	AS-1 present	AS-11 to					
		P2	Indian Accounting standards	AS-7 to AS-10	AS-13					
20033006405007	B.shiva kumar		TSS	TSS	TSS					
20033006405018	G.Pawan kalyan		Pawan kalyan	Pawan kalyan	Pawan kalyan					
20033006405046	P.Krishna Reddy		P.Krishi Shma Reddy	AB	P.Krishi Shma Reddy					
20033006405019	G. Mallesh		G. Mallesh	G. Mallesh	G. Mallesh					
20033006405048	P.Shiva kumar		P. Shiva kumar	P. Shiva kumar	P. Shiva kumar					
20033006405027	K.Raghavender		K. Raghavender	K. Raghavender	K. Raghavender					
20033006405020	G. Manasa		G. Manasa	G. Manasa	G. Manasa					
20033006405540	S. Naveen		S. Naveen	S. Naveen	S. Naveen					
20033006405535	Ravi chendrika		S. Ravichandrika	S. Ravichandrika	S. Ravichandrika					
20033006405518	K. Priyanka		K. Priyanka	K. Priyanka	K. Priyanka					
20033006405037	M. Premalatha		M. Premalatha	M. Premalatha	M. Premalatha					
20033006405531	M. Navaneetha		M. Navaneetha	M. Navaneetha	M. Navaneetha					
20033006405056	Salma Fathima		Salma Fathima	Salma Fathima	Salma Fathima					
20033006405524	L. Vijaya Nirmala		L. Vijaya Nirmala	L. Vijaya Nirmala	L. Vijaya Nirmala					
20033006405544	U. Shilpa		U. Shilpa	U. Shilpa	U. Shilpa					
20033006405505	B. Soni		B. soni	B. soni	B. soni					
20033006405025	K. Rithik		Rithik	Rithik	AB					
20033006405052	P. Nageshwari		P. Nageswari	Nageswari	Nageswari					
20033006405016	D. Premalatha		D. Premalatha	Premalatha	Premalatha					
20033006405510	D. Praveen kumar		D. Praveen kumar	D. Praveen kumar	D. Praveen kumar					
20033006405045	O. Gopi		Gopi	AB	Gopi					
20033006405504	B. Nandini		Nandini	Nandini	Nandini					
20033006405062	S. Praveen kumar Reddy		Praveen kumar	Praveen kumar	Praveen kumar					
20033006405067	Y. Ravi kiran Goud		Ravikiran	Ravikiran	Ravikiran					
20033006405014	CH. Paramesh		Paramesh	Paramesh	Paramesh					
20033006405005	A. Srilekha		A. Srilekha	A. Srilekha	A. Srilekha					
20033006405537	Shaik musthan		Shaik musthan	Shaik musthan	musthan					
20033006405508	C. Naveen kumar yadav		Naveen kumar	Naveen kumar	Naveen kumar					
20033006405533	N. Mohan Reddy		N. Mohan	N. Mohan	N. Mohan					
20033006405040	M. Ankitha		Ankitha	Ankitha	Ankitha					
20033006405003	A. Mounika		A. mounika	A. mounika	A. Mounika					
20033006405546	waheeda		waheeda	AB	waheeda					
20033006405530	N. Kumar		N. Kumar	N. Kumar	N. Kumar					
20033006405501	A. Aravind		A. Aravind	A. Aravind	A. Aravind					
20033006405530	M. Sri sai teja		Sri sai teja	Sri sai teja	AB					
20033006405502	A. Jyothi		A. Jyothi	A. Jyothi	A. Jyothi					
20033006405515	J. Nandini		J. Nandini	J. Nandini	AB					
20033006405521	K. Mohan		K. Mohan	K. Mohan	K. Mohan					
20033006405054	P. Sandhya		P. Sandhya	P. Sandhya	P. Sandhya					
20033006405059	K. Jyothi		Jyothi	Jyothi	Jyothi					

ATTENDANCE LIST

ROLL NO	DATE	27-3-2023	28-3-2023	29-3-2023
	NAME OF THE STUDENT	P ₁ AS-18 to AS-20 P ₂ AS-21 to AS-23	AS-24 to AS-28 AS-180 to AS-182	DISCLOSE of Interest Financial Report
20033006405007	B.shiva kumar	Bsh	Bsh	Bsh
20033006405018	G.Pawan kalyan	Pawan	Pawan	Pawan
20033006405046	P.Krishna Reddy	AB	AB	AB
20033006405019	G. Mallesh	Mallesh	Mallesh	Mallesh
20033006405048	P.Shiva kumar	P.Shiva kumar	P.Shiva kumar	P.Shiva kumar
20033006405027	K.Raghavender	K.Raghavender	K.Raghavender	K.Raghavender
20033006405020	G. Manasa	Manasa	Manasa	Manasa
20033006405540	S. Naveen	S.Naveen	S.Naveen	S.Naveen
20033006405535	Ravi chendrika	Ravi chandrika	S.Ravichandrika	S.Ravichandrika
20033006405518	K. Priyanka	K.Priyanka	K.Priyanka	AB
20033006405037	M. Premalatha	Premalatha	Premalatha	Premalatha
20033006405531	M. Navaneetha	Navaneetha	Navaneetha	Navaneetha
20033006405056	Salma Fathima	Salma fathima	salma fathima	salma fathima
20033006405524	L. Vijaya Nirmala	L.Vijaya	AB	L.Vijaya
20033006405544	U. Shilpa	U.Shilpa	U.Shilpa	U.Shilpa
20033006405505	B. Soni	B.Soni	B.Soni	B.Soni
20033006405025	K. Rithika	Rithika	AB	Rithika
20033006405052	P. Nageshwari	Nageswari	Nageswari	Nageswari
20033006405016	D. Premalatha	Premalatha	Premalatha	Premalatha
20033006405510	D. Praveen kumar	P.P	P.P	P.P
20033006405045	O. Gopi	Gopi	Gopi	Gopi
20033006405504	B. Nandini	Nandini	Nandini	Nandini
20033006405062	S. Praveen kumar Reddy	Praveenkumar	Praveenkumar	Praveenkumar
20033006405067	Y. Ravi kiran Goud	Ravikiran	AB	Ravikiran
20033006405014	CH. Paramesh	Paramesh	Paramesh	AB
20033006405005	A. Srilekha	A.Srilekha	A.Srilekha	A.Srilekha
20033006405537	Shaik musthan	shaik musthan	AB	shaik musthan
20033006405508	C. Naveen kumar yadav	Naveenkumar	Naveenkumar	Naveenkumar
20033006405533	N. Mohan Reddy	N.mohan	N.mohan	N.mohan
20033006405040	M. Ankitha	Ankitha	Ankitha	Ankitha
20033006405003	A. Mounika	A.Mounika	A.Mounika	A.Mounika
20033006405546	waheeda	waheeda	waheeda	waheeda
20033006405530	N. Kumar	N.kumar	N.kumar	N.kumar
20033006405501	A. Aravind	A.Aravind	A.Aravind	A.Aravind
20033006405530	M. Sri sai teja	Sri sai teja	Sri sai teja	Sri saiteja
20033006405502	A. Jyothi	A.Jyothi	A.Jyothi	A.Jyothi
20033006405515	J. Nandini	AB	J.Nandini	J.Nandini
20033006405521	K. Mohan	K.Mohan	K.Mohan	K.Mohan
20033006405054	P. Sandhya	P.sandhya	P.sandhya	P.sandhya
20033006405059	K.Jyothi	Jyothi	Jyothi	Jyothi

ATTENDANCE LIST

ROLL NO	NAME OF THE STUDENT	DATE	31-3-2023	1-4-2023	3-4-2023
		P ₁ P ₂	Accounting by G.G.DGS Borrowing costs	Intangible Assets Business combination	Joint venture - Ind AS-103 consolidated Financial statements
20033006405007	B.shiva kumar		SSH	BSG	SSH
20033006405018	G.Pawan kalyan		Pawan	Pawan	Pawan
20033006405046	P.Krishna Reddy		AB	AB	AB
20033006405019	G. Mallesh		G.Mallesh	G.Mallesh	G.Mallesh
20033006405048	P.Shiva kumar		P.Shiva kumar	AB	P.Shiva kumar
20033006405027	K.Raghavender		K.Raghavender	K.Raghavender	K.Raghavender
20033006405020	G. Manasa		Manasa	Manasa	Manasa
20033006405540	S. Naveen		S.Naveen	S.Naveen	S.Naveen
20033006405535	Ravi chendrika		S.Ravichandrika	S.Ravichandrika	S.Ravichandrika
20033006405518	K. Priyanka		K.Priyanka	K.Priyanka	K.Priyanka
20033006405037	M. Premalatha		Premalatha	Premalatha	Premalatha
20033006405531	M. Navaneetha		Navaneetha	Navaneetha	Navaneetha
20033006405056	Salma Fathima		Salma Fathima	Salma Fathima	Salma Fathima
20033006405524	L. Vijaya Nirmala		Vijaya	Vijaya	Vijaya
20033006405544	U. Shilpa		U.Shilpa	U.Shilpa	U.Shilpa
20033006405505	B. Soni		B.Soni	B.Soni	B.Soni
20033006405025	K. Rithika		Rithika	AB	Rithika
20033006405052	P. Nageshwari		P.Nageswari	P.Nageswari	P.Nageswari
20033006405016	D. Premalatha		Premalatha	Premalatha	AB
20033006405510	D. Praveen kumar		D.P	D.P	D.P
20033006405045	O. Gopi		Gopi	Gopi	Gopi
20033006405504	B. Nandini		Nandini	Nandini	Nandini
20033006405062	S. Praveen kumar Reddy		Praveen kumar	Praveen kumar	Praveen kumar
20033006405067	Y. Ravi kiran Goud		R	R	R
20033006405014	CH. Paramesh		Paramesh	Paramesh	AB
20033006405005	A. Srilekha		A.Srilekha	A.Srilekha	A.Srilekha
20033006405537	Shaik musthan		Shaik Musthan	Shaik Musthan	Shaik Musthan
20033006405508	C. Naveen kumar yadav		Naveen kumar	Naveen kumar	Naveen kumar
20033006405533	N. Mohan Reddy		N.mohan	N.mohan	N.mohan
20033006405040	M. Ankitha		Ankitha	Ankitha	Ankitha
20033006405003	A. Mounika		A.mounika	A.mounika	A.mounika
20033006405546	waheeda		Waheeda	Waheeda	Waheeda
20033006405530	N. Kumar		AB	N.Kumar	AB
20033006405501	A. Aravind		A.Aravind	A.Aravind	A.Aravind
20033006405530	M. Sri sai teja		Srisaiteja	AB	Srisaiteja
20033006405502	A. Jyothi		A.Jyothi	A.Jyothi	A.Jyothi
20033006405515	J. Nandini		Nandini	AB	Nandini
20033006405521	K. Mohan		K.mohan	K.mohan	K.mohan
20033006405054	P. Sandhya		P.Sandhya	P.Sandhya	P.Sandhya
20033006405059	K.Jyothi		Jyothi	Jyothi	Jyothi

ATTENDANCE LIST

ROLL NO	DATE	NAME OF THE STUDENT		
		6-4-2023	10-4-2023	12-4-2023
		P ₁ Concept of Financial report development in F.R	Objectivity of PS True Blood Report	The corporate Report Stamp Report
20033006405007	B.shiva kumar	Shiva	Shiva	Shiva
20033006405018	G.Pawan kalyan	Pawan	Pawan	Pawan
20033006405046	P.Krishna Reddy	AB	AB	AB
20033006405019	G. Mallesh	Mallesh	Mallesh	Mallesh
20033006405048	P.Shiva kumar	P.Shivakumar	P.Shiva kumar	P.Shiva kumar
20033006405027	K.Raghavender	K.Raghavender	K.Raghavender	AB
20033006405020	G. Manasa	Manasa	Manasa	Manasa
20033006405540	S. Naveen	S.Naveen	S.Naveen	S.Naveen
20033006405535	Ravi chendrika	S.Ravichandrika	S.Ravichandrika	S.Ravichandrika
20033006405518	K. Priyanka	K.Priyanka	K.Priyanka	K.Priyanka
20033006405037	M. Premalatha	Premalatha	Premalatha	Premalatha
20033006405531	M. Navaneetha	Navaneetha	M.Navaneetha	M.Navaneetha
20033006405056	Salma Fathima	Salma fathima	Salmatahima	Salma fathima
20033006405524	L. Vijaya Nirmala	Vijaya	Vijaya	Vijaya
20033006405544	U. Shilpa	U.Shilpa	U.Shilpa	U.Shilpa
20033006405505	B. Soni	B.Soni	B.Soni	B.Soni
20033006405025	K. Rithika	Rithika	Rithika	AB
20033006405052	P. Nageshwari	Nageswari	Nageswari	Nageswari
20033006405016	D. Premalatha	Premalatha	AB	Premalatha
20033006405510	D. Praveen kumar	D.P	D.P	D.P
20033006405045	O. Gopi	Gopi	Gopi	Gopi
20033006405504	B. Nandini	Nandini	Nandini	AB
20033006405062	S. Praveen kumar Reddy	Praveenkumar	Praveen kumar	Praveen kumar
20033006405067	Y. Ravi kiran Goud	Ravikiran	Ravikiran	Ravikiran
20033006405014	CH. Paramesh	Paramesh	Paramesh	Paramesh
20033006405005	A. Srilekha	A.Srilekha	A.Srilekha	A.Srilekha
20033006405537	Shaik musthan	Shaik Musthan	Shaik Musthan	Musthan
20033006405508	C. Naveen kumar yadav	Naveen kumar	AB	Naveenkumar
20033006405533	N. Mohan Reddy	N.mohan	N.mohan	N.mohan
20033006405040	M. Ankitha	Ankitha	Ankitha	Ankitha
20033006405003	A. Mounika	A.mounika	A.mounika	A.mounika
20033006405546	waheeda	Waheeda	Waheeda	Waheeda
20033006405530	N. Kumar	Kumar	Kumar	Kumar
20033006405501	A. Aravind	A.Aravind	A.Aravind	A.Aravind
20033006405530	M. Sri sai teja	AB	sai saiteja	sri sai teja
20033006405502	A. Jyothi	A.jyothi	A.jyothi	A.jyothi
20033006405515	J. Nandini	Nandini	Nandini	Nandini
20033006405521	K. Mohan	K.Mohan	K.Mohan	AB
20033006405054	P. Sandhya	P.sandhya	P.sandhya	P.sandhya
20033006405059	K .Jyothi	Jyothi	Jyothi	Jyothi

Dr.BRR GOVT. DEGREE COLLEGE, JADCHERLA

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN ACCOUNTING STANDARDS

MARKS LIST

ROLL NO	NAME OF THE STUDENT	MARKS
20033006405007	B.shiva kumar	49
20033006405018	G.Pawan kalyan	42
20033006405046	P.Krishna Reddy	AB
20033006405019	G. Mallesh	39
20033006405048	P.Shiva kumar	42
20033006405027	K.Raghavender	40
20033006405020	G. Manasa	37
20033006405540	S. Naveen	46
20033006405535	Ravi chendrika	46
20033006405518	K. Priyanka	38
20033006405037	M. Premalatha	34
20033006405531	M. Navaneetha	28
20033006405056	Salma Fathima	49
20033006405524	L. Vijaya Nirmala	40
20033006405544	U. Shilpa	48
20033006405505	B. Soni	36
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