



AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOOR
(Aided by Govt. of Kerala & Affiliated to University of Calicut)

Wandoor (PO), Pin 679328, Ph: 04931-249666

acaswandoor@gmail.com, Website: www.ambedkarcollegewdr.in

COURSE PLAN

Course code and title	BCM3B04 CORPORATE ACCOUNTING		
Class	II Year B.Com	Semester	III / Odd
Regulation	R-2019	Academic year	2023-24
Course prerequisites	A basic understanding about various aspects of the preparation and presentation of financial statements of joint stock companies.		
Course objectives	✚ To understanding financial reporting and analyzing.		
	✚ To analyzing mergers, acquisitions and other corporate restructuring activities		
	✚ To import knowledge on preparing consolidated financial statements.		

COURSE OUTCOMES

At the end of the course the student would be able to...

CO1	To provide an in-depth knowledge in theories, principles, practices and regulatory framework of corporate accounting.
CO2	Applying the learned knowledge about accounting of shares, debentures preparation of final accounts of companies and its consolidation.
CO3	Exhibit the skill to carry out the functions of business, solve problems and help in managerial decision making using the acquired knowledge in corporate accounting.
CO4	Efficiently illustrate accounting data to communicate effectively with all stakeholders.
CO5	Demonstrate analytical and critical thinking required for the preparation of final accounts of companies for decision making.

MAPPING OF PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	✓	✓				✓		✓	✓	✓
CO2	✓	✓	✓	✓	✓			✓	✓	
CO3	✓	✓	✓		✓	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓				✓	✓
CO5	✓	✓	✓	✓	✓		✓	✓	✓	



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PO1	Knowledge Acquisition	PO6	Ethics and Social responsibility.
PO2	Communication, & leadership.	PO7	Research, Innovation & entrepreneurship.
PO3	Professional Skills.	PO8	Lifelong Learning
PO4	Digital intelligence.	PO9	Global perspective.
PO5	Scientific Awareness and Critical Thinking.	PO10	Democratic Co-existence.

PROGRAM SPECIFIC OUTCOMES

PSO1	Exhibit the skills to analyse and apply the learned knowledge to carry out the functions of business, solve business-related problems, and ensure overall employability.
PSO2	Demonstrate a basic understanding of the latest concepts and trends in the field of Commerce such as Entrepreneurship, Professional Accounting, Investment and Financial Services, Marketing, Business Analytics, Tourism & Hospitality Management.
PSO3	Develop and apply research attitude and skills to solve real-life problems in the world of Commerce.

MAPPING OF COURSE OUTCOMES TO PROGRAM EDUCATIONAL OUTCOMES

PROGRAM EDUCATIONAL OUTCOMES	COURSE OUTCOMES				
	CO1	CO2	CO3	CO4	CO5
PEO1 : Development of Leadership Qualities Graduates will demonstrate leadership qualities by utilizing their full intellectual potential, engaging with their communities, and contributing to the social, cultural, and economic development of society.	✓	✓	✓		
PEO2 : Lifelong Learning and Societal Contribution Graduates will be equipped with core values and intellectual capabilities, enabling them to pursue lifelong learning and meaningfully contribute to societal well-being through innovative thinking and service.	✓		✓	✓	✓
PEO3: Entrepreneurial and Global Competence Graduates will possess entrepreneurial skill and a global perspective, promoting sustainable national growth through ethical leadership, innovative ventures, and responsible citizenship.		✓	✓	✓	✓

References

TEXT BOOKS:

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
- 2 R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- 3 Broman, Corporate Accounting, Taxman, New Delhi.



AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOOD
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Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.
S M C Shukla, Advanced accounting Vol I, S.Chand, New Delhi.


e-learning resources	
Mode of Evaluation	Internal Examination (20%) End Semester Examination (80%)
Faculty	Assistant Professor/ Department of commerce.
e-mail id	Dhanyam43@gmail.com

DDe

Assistant Professor in Charge
Department of Commerce
Ambedkar College of Arts & Science
Wandoor

AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOOOR

Planned Date	Topics to be covered	Reference/ Teaching aids and methods	Actual date	Week ly review
MODULE I - CORPORATE ACCOUNTING				
6	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	T1/BB		
6	Sinking funds and Insurance Policy(Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex-interest and Cum-interest- Redemption by conversion- Journal Entries.	R2/BB		
6	Redemption of Preference Shares: Provisions for redemption- Sources used for redemption- Capital redemption reserve Journal entries. c.	T1/BB		
6	Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries.	R3/ BB		
6	Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries. c) Right Issue: Right of pre-emption - Calculation of value of right.	R3/ BB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD
30	27			
MODULE II BANKING COMPANIES				
3	Banking Companies: Meaning of banking- Slip system of ledger posting- Important terms used-	T1/PPT		
3	Revenue recognition in banks- Rebate on bills discounted with problems-	R2, T1/BB		
6	problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA(problems)	R2, T1/BB		


 Review by Principal
 AMBEDKAR COLLEGE
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		Final accounts of banking companies in the new form- Practical Problems. (18 Hours, 15 marks)			T1/BB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		
20	18						
UNIT III - ACCOUNTS OF LIFE INSURANCE COMPANIES.							
4		Accounts of Life Insurance: Meaning of life insurance- Features- Types of life insurance-			T1/PPT		
5		Important terms used in Life Insurance.			R2/BB		
5		Calculation of Life fund with problems- Determination of profit of life business and net bonus payable- Problems-			T1/BB		
6		Preparation of final accounts of life business in the new form- Practical Problems. (18 Hours, 15 marks)			R3/BB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		
20	18						
MODULE IV CONSOLIDATED BALANCE SHEET							
4		Consolidated Financial Statements (Ind AS 110); Group Companies and Group Structures- need for consolidation			T1/BB		
4		- Calculation of pre-acquisition Calculation of profit-			R2/BB		
4		Post acquisition profit-			T1/BB		
4		Calculation of Non-Controlling Interest - Calculation			R3/BB		
5		Calculation of Cost of Control (Goodwill) or Capital Reserve.			R3/BB		
5		Preparation of Consolidated Balance Sheet without adjustments (simple problems)			R2/BB		
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal		

20					
MODULE V DISCLOSURE BASED ACCOUNTING STANDARDS					
		Important Disclosure based accounting standards:		T1/PPT	
3		Earnings per share(Basic and Diluted) Ind AS 33 – Segment Reporting Ind AS 108-		R2/BB	
4		108- Events after Reporting Period (Adjusting and Non adjusting)		T1/BB	
3		Ind AS 10- Related party transactions		R3/BB	
3		Ind AS 24 - Changes in accounting policies, accounting estimates and errors Ind AS 8- Interim Financial Reporting Ind AS 34.		R3/BB	
Planned hours	Actual hours	Date	Sign of Faculty	Review by HoD	Review by Principal
14	10				

FACULTY

[Signature]

PRINCIPAL
AMBEDKAR COLLEGE OF
ARTS & SCIENCE
WANDOOR, MALAPPURAM DT

HOD

DHANYA. M
 Assistant Professor & Head
 Department of Commerce
 Ambedkar College of Arts & Science
 Wandoor

SYLLABUS

BCM3BO4: CORPORATE ACCOUNTING



Course objectives:

To help the students to acquire conceptual and practical knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.

Specific course objectives:

1. To learn to account for redemption of pref. shares, bonus shares, right shares and buy back of shares.
2. Construct the financial practices of banking companies and preparation of final accounts.
3. Develop accounting practices of life insurance companies and drafting final accounts.
4. Demonstrate the preparation of consolidated financial statements of group companies.
5. Develop important disclosure based accounting standards and interim financial reporting.

Module I: a. 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- Lump sum payment- Sinking funds and Insurance Policy(Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex-interest and Cum-interest- Redemption by conversion- Journal Entries
b. Redemption of Preference Shares: Provisions for redemption- Sources used for redemption- Capital redemption reserve-Journal entries. c. Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries. d. Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries. e) Right Issue: Right of pre-emption - Calculation of value of right (30 Hours, 25 marks)

Module II: 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- Non-Performing Assets- Classification- Provisions for NPA(problems) - Final accounts of banking companies in the new form- Practical Problems. (18 Hours, 15 marks)

Module III: Accounts of Life Insurance: Meaning of life insurance- Features- Types of life insurance- Important terms used-Adjusting entries- Calculation of Life fund with problems-



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Determination of profit of life business and net bonus payable-Problems- Preparation of final accounts of life business in the new form- Practical Problems. (18 Hours, 15 marks)

Module IV: Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures- need for consolidation – Calculation of pre-acquisition Calculation of profit- Post acquisition profit- Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve- Preparation of Consolidated Balance Sheet without adjustments (simple problems) (20 Hours, 15 marks)

Module V: Important Disclosure based accounting standards: Earnings per share(Basic and Diluted) Ind AS 33 – Segment Reporting Ind AS 108- Events after Reporting Period (Adjusting and Non adjusting) Ind AS 10- Related party transactions Ind AS 24 - Changes in accounting policies, accounting estimates and errors Ind AS 8- Interim Financial Reporting

Reference Books:

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.

Course outcome –Program outcome Mapping Table →

BCM3B04		Cognitive level	Program outcomes									
			3-High Correlation 2- moderate correlation 1-low correlation									
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	To provide an in-depth knowledge in theories, principles, practices and regulatory framework of corporate accounting.	Remember	3	2				1		1	1	1
CO2	Applying the learned knowledge about accounting of shares, debentures preparation of final accounts of companies and its consolidation.	Apply	3	1	3	1	2			1	3	
CO3	Exhibit the skill to carry out the functions of business, solve problems and help in managerial decision making using the acquired knowledge in corporate accounting	Apply & Analyze	3	3	3		3	2	1	1	2	1
CO4	Efficiently illustrate accounting data to communicate effectively with all stakeholders	Create	1	3	3	1	2				2	1
CO5	Demonstrate analytical and critical thinking required for the preparation of final accounts of companies for decision making	Innovate	1	2	2	2	3		1	2	2	
Class Room contests		Analyze & Create	3	3	2	1	2			1		

Course Faculty

I QAC Member

HoD

DHANYA. M
Assistant Professor & Head
Department of Commerce
Ambedkar College of Arts & Science
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COURSE PRE-ANALYSIS





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Dear Students,

Welcome back to class, I would like to thank all of you for sparing your time in filling up this Course Pre-Analysis survey for the effective conduct of Computer Aided Design and Manufacturing Course. As you know that this survey is meant for knowing the knowledge level of the students with respect to this course, please fill it very carefully. At this juncture, I am glad to welcome the suggestions from you all (if any).

Rate your prior knowledge about the topics mentioned below

	Description	Rate your prior knowledge about the topics			
		Excellent (4)	Good (3)	Moderate (2)	Fair (1)
CO1	Understand the basic concepts of quantitative methods in statistics for business data collection in a structured framework		3		
CO2	Apply different quantitative and probability concepts for commercial operations of the business functions and computations.			2	
CO3	Study and implement quantitative methods and algorithms to analyze the existing data and statistics for developing solutions to business needs.				1
CO4	Evaluate and examine the feasibilities to apply probability distribution concepts in business data analysis and new business process design.			2	
CO5	Evaluate and create in design of new concepts for decision making process and to formulate newer decision-making models to business applications futuristic commercial market requirements.			2	

Name of the student:

Bayanaprasmin

Signature of the student

Bayanaprasmin

Course outcome –Program Specific outcome Mapping Table



Course outcomes	Program Specific outcomes
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CO1	2	2	1
CO2	2	2	2
CO3	2	1	2
CO4	1	2	1
CO5	1	1	2

Course Faculty

[Signature]

QAC Member

HoD

[Signature] **DHANYA. M**
Assistant Professor & Head
Department of Commerce
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DIRECT ASSESSMENT OF COURSE OUTCOMES

INTERNAL ASSESSMENT TEST 40MARKS				
Objective	To Identify What Students Have Learned and also to identify students strength and weakness			
To File	Answer Sheets	Frequency	1 Or 2 exams decided by the Department Council	
Format	Part -A 5 x 1 =5 marks, Part -B 4 x 2 = 8 marks, Part -C 3 x 4 = 12 Part D 1x 5=15marks.Total marks = 40, Converted into 80 marks with 1hour and 30 minutes duration of testing, with an improvement test on the following week with different question paper and the students are allowed to improve further by submission of assignment out of questions from QP 1 & 2 for 10 marks.			
Evaluation	Based on answer given in the scripts			
Marks out of 40	0-10	10-20	20-30	30-40
Levels of attainment	Remedial Classes	1	2	3
ASSIG NMENT: 4 MARKS				
Objective	To enhance students understanding of a complex structural problems			
Product	Hand written assignment sheets			
Frequency	Once in a semester			
Format	Topics related to Area.			
Evaluation	Based on the content, organization and structure research and analysis and writing style. In assignment			
Criteria	One assignment , Submit on or before the date of submission			



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SEMINAR PRESENTATION 4 MARKS				
Objective	To develop research skills and gather information about the topic from credible sources.			
Product	Seminar Report			
Frequency	Once in a Semester			
Format	Topic related to area			
Evaluation	Based on the Content, presentation skill, organization and structure and interaction and engagement.			
END SEMESTER EXAMINATION 80 MARKS				
Objective	To assess the each student's knowledge of the course			
Product	Result analysis			
Frequency	Semester wise			
Format	Part -A 15x 2 =30(maximum ceiling 25 marks) Part -B 8 x 5 = 40 marks (maximum ceiling 35 marks. Part C 2x 10= 20 marks. Total marks = 80 Duration : 2 hours and half.			
Evaluation	Based on answer given in the scripts			
Marks out of 80	35-45	46- 55	56-80	0-34
Levels of attainment	1	2	3	Remedial Examination.

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DEPARTMENT OF COMMERCE

CO ATTAINMENT - ASSIGNEMENT(ODD SEM. 2023-2024)

Course: BCM3B04-CORPORATE ACCOUNTING

Sem.: III

Name of the faculty member: **DHANYA M**

Sl. No.	Name of the student	REG NO	ASSIGNMENT		SEMINAR	ATTENDANCE	COURSE OUTCOMES				ATTENDANCE	
			CO1 to CO3	4	CO4 to CO5	4	CO1 - 3	%age	Y/N	CO4 - 5	%age	Y/N
		Max. Marks	4	4	3	4	%age	Y/N	%age	Y/N	%age	Y/N
1	BAYANA YASMIN C K	UFAWBCM001	4	4	3	4	100	Y	75	Y	100	Y
2	FATHIMA FIDA V P	UFAWBCM002	4	4	4	4	100	Y	100	Y	100	Y
3	FATHIMA NASHWA K P	UFAWBCM003	4	4	3	4	100	Y	75	Y	100	Y
4	FATHIMATH NAFSIYYA	UFAWBCM004	4	4	4	4	100	Y	100	Y	100	Y
5	HIBA	UFAWBCM005	4	4	4	4	100	Y	100	Y	100	Y
6	MARZOUKA	UFAWBCM006	4	4	3	2	100	Y	75	Y	50	Y
7	RINSHANA A P	UFAWBCM007	4	4	4	4	100	Y	100	Y	100	Y
8	RINSHI M	UFAWBCM008	4	4	4	4	100	Y	100	Y	100	Y
9	SHAHAL A M	UFAWBCM010	4	4	4	4	100	Y	100	Y	100	Y
10	SHAHMA M P	UFAWBCM011	4	4	4	4	100	Y	100	Y	100	Y
11	SHAHMA P	UFAWBCM012	4	4	3	4	100	Y	75	Y	100	Y
12	SHIFNA V	UFAWBCM013	4	4	4	4	100	Y	100	Y	100	Y
13	ABHALYA N	UFAWBCM014	4	4	4	2	100	Y	100	Y	50	Y
14	ABHISHNA RAJ K	UFAWBCM015	4	4	4	4	100	Y	100	Y	100	Y
15	ABHITHA K	UFAWBCM016	4	4	4	4	100	Y	100	Y	100	Y
16	AMRUTHA V	UFAWBCM017	4	4	4	4	100	Y	100	Y	100	Y

17	ATHIRA A	UFAWBCM018	4	4	4	4	100	Y	100	Y	100	Y
18	ATHIRA K P	UFAWBCM019	4	4	4	4	100	Y	100	Y	100	Y
19	ATHIRA P	UFAWBCM020	4	4	4	4	100	Y	100	Y	100	Y
20	DEVKA GOPINATH	UFAWBCM021	4	4	4	2	100	Y	100	Y	50	Y
21	DEVKA N	UFAWBCM022	4	4	4	4	100	Y	100	Y	100	Y
22	FIDHA THASNY O P	UFAWBCM023	4	4	4	4	100	Y	100	Y	50	Y
23	GOPIKA KRISHNA T P	UFAWBCM024	4	4	4	2	100	Y	100	Y	50	Y
24	GOPIKA PRASAD P	UFAWBCM025	4	4	4	2	100	Y	100	Y	100	Y
25	HARSHA MOL K	UFAWBCM026	4	4	4	4	100	Y	100	Y	100	Y
26	ISHA MUNNA K C	UFAWBCM027	4	4	4	4	100	Y	100	Y	100	Y
27	JESNA K	UFAWBCM028	4	4	4	4	100	Y	100	Y	100	Y
28	MEGHA P	UFAWBCM029	4	4	4	4	100	Y	75	Y	100	Y
29	NANADANA B P	UFAWBCM030	4	3	4	4	100	Y	100	Y	100	Y
30	NANADANA C	UFAWBCM031	4	4	4	4	100	Y	100	Y	100	Y
31	NAYANA P	UFAWBCM032	4	4	4	4	100	Y	100	Y	100	Y
32	PRAATHYUSHA N	UFAWBCM033	4	4	4	4	100	Y	100	Y	100	Y
33	RASIKA N P	UFAWBCM034	4	4	4	4	100	Y	100	Y	100	Y
34	SANA JASIM P	UFAWBCM035	4	4	4	4	100	Y	100	Y	100	Y
35	SANTANA C	UFAWBCM037	4	4	4	2	100	Y	100	Y	50	Y
36	SANTUSHA P	UFAWBCM038	4	4	4	4	100	Y	100	Y	100	Y
37	SHILJA K P	UFAWBCM039	4	4	4	4	100	Y	100	Y	100	Y
38	SNEHA P	UFAWBCM041	4	4	4	2	100	Y	100	Y	50	Y
39	SREYA P	UFAWBCM042	4	4	4	4	100	Y	100	Y	100	Y
40	THEERTHA C	UFAWBCM043	4	4	4	4	100	Y	100	Y	100	Y
41	VARSHA M	UFAWBCM044	4	4	4	4	100	Y	100	Y	100	Y
42	VISMAYA M K	UFAWBCM045	4	4	4	4	100	Y	100	Y	100	Y
43	VAISHNAVI K	UFAWBCM046	4	4	4	4	100	Y	100	Y	100	Y
44	AKSHAY DAS P	UFAWBCM047	4	3	4	1	100	Y	75	Y	25	Y
45	ARJUNA	UFAWBCM048	4	4	4	2	100	Y	100	Y	50	Y

46	ARJUN C	UFAWBCM049	4	4	2	100	Y	100	Y	50	Y
47	AHIQ A	UFAWBCM050	4	4	4	100	Y	100	Y	100	Y
48	FAWZAN K T	UFAWBCM051	4	4	4	100	Y	100	Y	100	Y
49	JITHU DASK	UFAWBCM052	4	4	4	100	Y	100	Y	100	Y
50	MANUKRISHNA M K	UFAWBCM053	4	4	1	100	Y	100	Y	25	Y
51	MOHAMMED ASHID T T	UFAWBCM054	4	4	4	100	Y	100	Y	100	Y
52	MUHAMMED DANISH P	UFAWBCM055	4	4	2	100	Y	100	Y	50	Y
53	MUHAMMED SHABEEL K	UFAWBCM056	4	4	4	100	Y	100	Y	100	Y
54	MUHAMMED AFLAH K S	UFAWBCM057	4	4	2	100	Y	100	Y	50	Y
55	NAJIL E	UFAWBCM058	4	4	4	100	Y	100	Y	100	Y
56	NIMEESH A C	UFAWBCM059	4	4	4	100	Y	100	Y	100	Y
57	ROHITH C	UFAWBCM060	4	4	2	100	Y	100	Y	50	Y
58	SAMSON MATHEW	UFAWBCM061	4	4	4	100	Y	100	Y	100	Y
59	SHUDIN K	UFAWBCM062	4	4	4	100	Y	100	Y	100	Y
60	SREERAJ C	UFAWBCM063	4	4	2	100	Y	100	Y	50	Y
61	VISHNU SANKAR	UFAWBCM064	4	4	4	100	Y	100	Y	100	Y
62	ARSHAD K	UFAWBCM065	4	4	2	100	Y	100	Y	50	Y
63	HANEEN NAZEER P	UFAWBCM066	4	4	4	100	Y	100	Y	100	Y
						63	63		63		
						100.00	100.00		100.00		

FOR BCM3B04	CO1 TO 3	CO4 TO 5	ATTENDANCE
	100.00	100.00	100.00

TARGET: 1) 90% OF STUDENTS WILL SCORE 35% OF MARKS IN ASSIGNMENT

DHANYA. M
Assistant Professor & Head
Department of Communication
Ambedkar College of Arts & Sciences



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DEPARTMENT OF COMMERCE

COURSE EXIT SURVEY RESPONSES (ODD SEM. 2023-2024)

Course: BCM3B04-CORPORATE ACCOUNTING

Semester: III

Name of the faculty member: DHANYA M

Sl. No.	NAME OF THE STUDENT	REG NO	Are you able to Recognize and recall the key concepts of Linguistics and develop awareness of latest trends in language study.	Are you able to Develop a conceptual understanding of the features of language, their sounds, their ways of forming words, their sentence structure and their systems of expressing	Are you able to Apply the acquired knowledge of pronunciation and their general standards in every day conversation and in meaning.	Are you able to Analyze the fundamental topics in semantics and develop a concept of different semantic levels	Are you able to Generate innovative and effective communication strategies by synthesizing knowledge from pronunciation, semantics, syntax, morphology and linguistics to address specific communicative challenges.
COURSE OUTCOMES							
			CO1	CO2	CO3	CO4	CO5
1	BAYANA YASMIN C K	UFAWBCM001	5 (Excellent)	1 (Fair)	4 (Very Good)	5 (Excellent)	3 (Good)
2	FATHIMA FIDA V P	UFAWBCM002	2 (Very Fair)	3 (Good)	5 (Excellent)	5 (Excellent)	1 (Fair)
3	FATHIMA NASHWA K P	UFAWBCM003	1 (Fair)	4 (Very Good)	5 (Excellent)	5 (Excellent)	1 (Fair)
4	FATHIMATH NAFSIYYA	UFAWBCM004	1 (Fair)	4 (Very Good)	5 (Excellent)	5 (Excellent)	1 (Fair)
5	HIBA	UFAWBCM005	1 (Fair)	4 (Very Good)	5 (Excellent)	1 (Fair)	5 (Excellent)
6	MARZOUKA	UFAWBCM006	2 (Very Fair)	4 (Very Good)	5 (Excellent)	2 (Very Fair)	3 (Good)
7	RINSHANA A P	UFAWBCM007	5 (Excellent)	4 (Very Good)	5 (Excellent)	2 (Very Fair)	3 (Good)
8	RINSHI M	UFAWBCM008	5 (Excellent)	4 (Very Good)	1 (Fair)	2 (Very Fair)	3 (Good)
9	SHAHALA M	UFAWBCM010	5 (Excellent)	4 (Very Good)	2 (Very Fair)	2 (Very Fair)	2 (Very Fair)
10	SHAHAMA M P	UFAWBCM011	5 (Excellent)	3 (Good)	2 (Very Fair)	3 (Good)	5 (Excellent)
11	SHAHMA P	UFAWBCM012	5 (Excellent)	5 (Excellent)	2 (Very Fair)	3 (Good)	5 (Excellent)
12	SHIENA V	UFAWBCM013	2 (Very Fair)	5 (Excellent)	2 (Very Fair)	3 (Good)	5 (Excellent)
13	ABHALYA N	UFAWBCM014	4 (Very Good)	5 (Excellent)	2 (Very Fair)	3 (Good)	5 (Excellent)

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4	ABHISHNA RAI K	UFAWB/C/M015	4 (Very Good)	5 (Excellent)	3 (Good)	1 (Fair)	5 (Excellent)
15	ABHITHA K	UFAWB/C/M016	2 (Very Fair)	5 (Excellent)	4 (Very Good)	5 (Excellent)	5 (Excellent)
16	AMRUTHA V	UFAWB/C/M017		5 (Excellent)	4 (Very Good)	5 (Excellent)	5 (Excellent)
17	ATHIRA A	UFAWB/C/M018	5 (Excellent)	5 (Excellent)	4 (Very Good)	5 (Excellent)	2 (Very Fair)
18	ATHIRA K P	UFAWB/C/M019	5 (Excellent)	5 (Excellent)	4 (Very Good)	5 (Excellent)	5 (Excellent)
19	ATHIRA P	UFAWB/C/M020	5 (Excellent)	1 (Fair)	3 (Good)	5 (Excellent)	4 (Very Good)
20	DEVKA GOPINATH	UFAWB/C/M021	5 (Excellent)	5 (Excellent)	3 (Good)	5 (Excellent)	4 (Very Good)
21	DEVKA N	UFAWB/C/M022	4 (Very Good)	3 (Good)	3 (Good)	5 (Excellent)	4 (Very Good)
22	FIDHA THASNY O P	UFAWB/C/M023	4 (Very Good)	3 (Good)	3 (Good)	2 (Very Fair)	4 (Very Good)
23	GOPKA KRISHNA T P	UFAWB/C/M024	3 (Good)	3 (Good)	3 (Good)	5 (Excellent)	4 (Very Good)
24	GOPKA PRASAD P	UFAWB/C/M025	3 (Good)	4 (Very Good)	3 (Good)	5 (Excellent)	2 (Very Fair)
25	HARSHA MOL K	UFAWB/C/M026	3 (Good)	4 (Very Good)	3 (Good)	5 (Excellent)	4 (Very Good)
26	ISHA MUNNA K C	UFAWB/C/M027	3 (Good)	4 (Very Good)	5 (Excellent)	5 (Excellent)	4 (Very Good)
27	JISNA K	UFAWB/C/M028	3 (Good)	4 (Very Good)	5 (Excellent)	1 (Fair)	4 (Very Good)
28	MEGHA P	UFAWB/C/M029	1 (Fair)	4 (Very Good)	5 (Excellent)	4 (Very Good)	3 (Good)
29	NANADANA B P	UFAWB/C/M030	1 (Fair)	4 (Very Good)	5 (Excellent)	4 (Very Good)	3 (Good)
30	NANADANA C	UFAWB/C/M031	1 (Fair)	3 (Good)	2 (Very Fair)	4 (Very Good)	3 (Good)
31	NAYANA P	UFAWB/C/M032	1 (Fair)	3 (Good)	1 (Fair)	4 (Very Good)	3 (Good)
32	PRAATHYUSHA N	UFAWB/C/M033	1 (Fair)	3 (Good)	1 (Fair)	4 (Very Good)	1 (Fair)
33	RASIKA N P	UFAWB/C/M034	1 (Fair)	3 (Good)	1 (Fair)	4 (Very Good)	4 (Very Good)
34	SANA JASIM P	UFAWB/C/M035	1 (Fair)	3 (Good)	1 (Fair)	3 (Good)	4 (Very Good)
35	SANJANA C	UFAWB/C/M037	3 (Good)	3 (Good)	3 (Good)	1 (Fair)	4 (Very Good)
36	SANUSHA P	UFAWB/C/M038	3 (Good)	3 (Good)	3 (Good)	1 (Fair)	4 (Very Good)
37	SHILJA K P	UFAWB/C/M039	1 (Fair)	3 (Good)	3 (Good)	1 (Fair)	4 (Very Good)
38	SNEHA P	UFAWB/C/M041	3 (Good)	5 (Excellent)	3 (Good)	1 (Fair)	3 (Good)
39	SREYA P	UFAWB/C/M042	4 (Very Good)	5 (Excellent)	3 (Good)	5 (Excellent)	4 (Very Good)
40	THEERTHA C	UFAWB/C/M043	4 (Very Good)	5 (Excellent)	3 (Good)	5 (Excellent)	4 (Very Good)
41	VARSHA M	UFAWB/C/M044	4 (Very Good)	5 (Excellent)	2 (Very Fair)	5 (Excellent)	4 (Very Good)
42	VISMAYA M K	UFAWB/C/M045	4 (Very Good)	5 (Excellent)	4 (Very Good)	5 (Excellent)	4 (Very Good)
43	VAISHNAVI K	UFAWB/C/M046	4 (Very Good)	3 (Good)	4 (Very Good)	5 (Excellent)	3 (Good)

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AKSHAY DAS P	UFAWBCM047	4 (Very Good)	1 (Fair)	4 (Very Good)	5 (Excellent)	3 (Good)
45 ARJUN A	UFAWBCM048	4 (Very Good)	3 (Good)	4 (Very Good)	5 (Excellent)	2 (Very Fair)
46 ARJUN C	UFAWBCM049	3 (Good)	3 (Good)	3 (Good)	5 (Excellent)	4 (Very Good)
47 ARIQ A	UFAWBCM050	2 (Very Fair)	3 (Good)	3 (Good)	5 (Excellent)	4 (Very Good)
48 FAWZAN K T	UFAWBCM051	3 (Good)	3 (Good)	1 (Fair)	5 (Excellent)	4 (Very Good)
49 JITHU DASK	UFAWBCM052	3 (Good)	3 (Good)	2 (Very Fair)	4 (Very Good)	3 (Good)
50 MANUKRISHNA M K	UFAWBCM053	3 (Good)	3 (Good)	2 (Very Fair)	3 (Good)	4 (Very Good)
51 MOHAMMED ASHID T T	UFAWBCM054	2 (Very Fair)	4 (Very Good)	2 (Very Fair)	3 (Good)	4 (Very Good)
52 MUHAMMED DANISH P	UFAWBCM055	5 (Excellent)	3 (Good)	2 (Very Fair)	3 (Good)	1 (Fair)
53 MUHAMMED SHABEEL K	UFAWBCM056	5 (Excellent)	3 (Good)	2 (Very Fair)	5 (Excellent)	5 (Excellent)
54 MUHAMMED AFLAH K S	UFAWBCM057	2 (Very Fair)	5 (Excellent)	5 (Excellent)	5 (Excellent)	5 (Excellent)
55 NAJIL E	UFAWBCM058	3 (Good)	5 (Excellent)	3 (Good)	4 (Very Good)	4 (Very Good)
56 NIMEESH A C	UFAWBCM059	3 (Good)	5 (Excellent)	5 (Excellent)	4 (Very Good)	2 (Very Fair)
57 ROHITH C	UFAWBCM060	3 (Good)	1 (Fair)	5 (Excellent)	4 (Very Good)	4 (Very Good)
58 SAMSON MATHEW	UFAWBCM061	3 (Good)	2 (Very Fair)	5 (Excellent)	4 (Very Good)	4 (Very Good)
59 SHIJIN K	UFAWBCM062	3 (Good)	2 (Very Fair)	2 (Very Fair)	4 (Very Good)	4 (Very Good)
60 SREERAJ C	UFAWBCM063	3 (Good)	2 (Very Fair)	5 (Excellent)	3 (Good)	2 (Very Fair)
61 VISHNU SANKAR	UFAWBCM064	2 (Very Fair)	2 (Very Fair)	5 (Excellent)	5 (Excellent)	5 (Excellent)
62 ARSHAD K	UFAWBCM065	5 (Excellent)	2 (Very Fair)	5 (Excellent)	5 (Excellent)	5 (Excellent)
63 HANEEN NAZEER P	UFAWBCM066	5 (Excellent)	5 (Excellent)	5 (Excellent)	5 (Excellent)	0
No. of graded "0"	0	0	0	0	0	5
No. of graded "1"	11	4	6	8	5	0
No. of graded "2"	8	5	13	9	13	13
No. of graded "3"	18	22	17	9	13	26
No. of graded "4"	11	14	9	9	13	13
No. of graded "5"	14	18	18	28	28	13

DHANYA, Head
 Assistant Professor
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 Anna University, Chennai



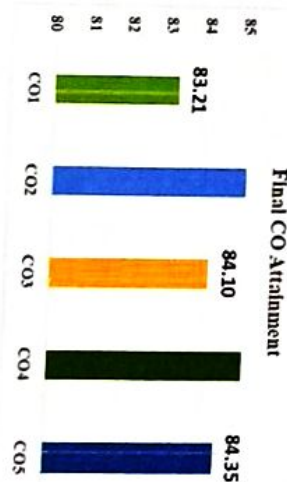
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Semester: III
 Name of the faculty member: DHANYA M

DEPARTMENT OF COMMERCE
COURSE EXIT SURVEY RESPONSES (ODD SEM. 2023-2024)
 Course: BCM3B04-CORPORATE ACCOUNTING

CO No.	CO description	Course Exit Survey Questions						Total Responses	Weighted Average	CO Max. Count	%age CO attainment
		0	1	2	3	4	5				
CO1	Recognize and recall the key concepts of Linguistics and develop awareness of latest trends in language study.	0	11	8	18	11	14	62	3.10	5	61.90
CO2	Develop a conceptual understanding of the features of language, their sounds, their ways of forming words, their sentence structures and their systems of expressing meaning.	0	4	5	22	14	18	63	3.59	5	71.76
CO3	Apply the acquired knowledge of pronunciation and their general standards in every day conversation and in media.	0	6	13	17	9	18	63	3.32	5	66.35
CO4	Analyze the fundamental topics in semantics and develop a concept of different semantic.	0	8	5	9	13	28	63	3.76	5	76.24
CO5	Generate innovative and effective communication strategies by synthesizing knowledge from pronunciation, semantics, syntax, morphology and linguistics to address specific communicative challenges.	0	5	0	13	26	13	57	3.38	5	67.62

CO Assessment method						
Direct method (IA, Test, Assignment/quiz and exam)	CO1	CO2	CO3	CO4	CO5	
Weightage (80%)	89	89	89	89	89	
Indirect method (Course Exit Survey)	71	71	71	71	71	
Weightage (20%)	61.90	71.75	66.35	75.24	67.62	
	12.38	14.35	13.27	15.05	13.52	
Final CO Attainment	83.21	85.18	84.10	85.88	84.35	



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DEPARTMENT OF COMMERCE

CO-PO-PSO MAPPING (ODD SEM . 2023-2024)

Course: BCM3B04-CORPORATE ACCOUNTING

Semester: III

Name of the faculty member: DHANYA M

(I) CO Attainment

A: Direct assessment (80%)-Tests, Assignment, Examination

B: Indirect assessment (20%)-Course end survey

COs	Mapping of POs	Mapping of PSOs	Direct Assessment	Indirect Assessment	Overall Attainment	Target (%)	Attainment
			(a)	(b)	0.8 (a) + 0.2(b)		
CO1	PO1, PO7 & PO8	PSO3	89	61.90	83	75	YES
CO2	PO1, PO3, PO5 & PO9	PSO1, PSO2 & PSO3	89	71.75	85		
CO3	PO2, PO6 & PO10	PSO2 & PSO3	89	66.35	84		
CO4	PO1, PO5 & PO6	PSO1, PSO2 & PSO3	89	75.24	86		
CO5	PO2, PO3, PO4 & PO7	PSO1, PSO2 & PSO3	89	67.62	84		

FACULTY

HOD

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DEPARTMENT OF COMMERCE
CO ATTAINMENT - FINAL EXAM MARKS (ODD SEM. 2023-2024)

Sem: III


Course: BCM3B04-CORPORATE ACCOUNTING

Sl. No.	Name of the student	REG NO	COURSE OUTCOMES	CO ATTAINMENT	
			CO 1 TO CO5	%age	CO 1 TO CO5
		Max. Credit Points	40		Y/N
1	BAYANA YASMIN C K	UFAWBCM001	24	60	Y
2	FATHIMA FIDA V P	UFAWBCM002	20	50	Y
3	FATHIMA NASHWA K P	UFAWBCM003	28	70	Y
4	FATHIMATH NAFSIYYA	UFAWBCM004	24	60	Y
5	HIBA	UFAWBCM005	36	90	Y
6	MARZOUKA	UFAWBCM006	20	50	Y
7	RINSHANA A P	UFAWBCM007	20	50	Y
8	RINSHI M	UFAWBCM008	28	70	Y
9	SHAHALA M	UFAWBCM010	20	50	Y
10	SHAHMA M P	UFAWBCM011	24	60	Y
11	SHAHMA P	UFAWBCM012	28	70	Y
12	SHIFNA V	UFAWBCM013	24	60	Y
13	ABHAIYAN	UFAWBCM014	20	50	Y
14	ABHISHNA RAJ K	UFAWBCM015	24	60	Y
15	ABHITHA K	UFAWBCM016	16	40	Y
16	AMRUTHA V	UFAWBCM017	28	70	Y
17	ATHIRA A	UFAWBCM018	20	50	Y
18	ATHIRA K P	UFAWBCM019	16	40	Y

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[Signature]

19	ATHIRA P	UFAW/BCM020	16	40	Y
20	DEVIKA GOPINATH	UFAW/BCM021	0	0	N
21	DEVIKA N	UFAW/BCM022	20	50	Y
22	FIDHA THASNY O P	UFAW/BCM023	16	40	Y
23	GOPIKA KRISHNA T P	UFAW/BCM024	20	50	Y
24	GOPIKA PRASAD P	UFAW/BCM025	16	40	Y
25	HARSHA MOL K	UFAW/BCM026	24	60	Y
26	ISHA MUNNA K C	UFAW/BCM027	28	70	Y
27	JISNA K	UFAW/BCM028	28	70	Y
28	MEGHA P	UFAW/BCM029	28	70	Y
29	NANADANA B P	UFAW/BCM030	24	60	Y
30	NANADANA C	UFAW/BCM031	24	60	Y
31	NAYANA P	UFAW/BCM032	20	50	Y
32	PRATHYUSHA N	UFAW/BCM033	24	60	Y
33	RASIKA N P	UFAW/BCM034	16	40	Y
34	SANA JASI M P	UFAW/BCM035	32	80	Y
35	SANJANA C	UFAW/BCM037	20	50	Y
36	SANUSHA P	UFAW/BCM038	20	50	Y
37	SHILJA K P	UFAW/BCM039	20	50	Y
38	SNEHA P	UFAW/BCM041	16	40	Y
39	SREYA P	UFAW/BCM042	28	70	Y
40	THEERTHA C	UFAW/BCM043	24	60	Y
41	VARSHA M	UFAW/BCM044	24	60	Y
42	VISMAYA M K	UFAW/BCM045	20	50	Y
43	VAISHNAVI K	UFAW/BCM046	16	40	Y
44	AKSHAY DAS P	UFAW/BCM047	0	0	N
45	ARJUN A	UFAW/BCM048	16	40	Y
46	ARJUN C	UFAW/BCM049	16	40	Y
47	ASHIQ A	UFAW/BCM050	32	80	Y
48	FAWZAN K T	UFAW/BCM051	20	50	Y


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49	JITHU DAS K	UFAW/BCM052	20	50	Y
50	MANUKRISHNA M K	UFAW/BCM053	0	0	N
51	MOHAMMED ASHID T T	UFAW/BCM054	16	40	Y
52	MUHAMMED DANISH P	UFAW/BCM055	16	40	Y
53	MUHAMMED SHABEEL K	UFAW/BCM056	16	40	Y
54	MUHAMMED AFLAH K S	UFAW/BCM057	20	50	Y
55	NAJIL E	UFAW/BCM058	20	50	Y
56	NIMEESH A C	UFAW/BCM059	16	40	Y
57	ROHITH C	UFAW/BCM060	16	40	Y
58	SAMSON MATHEW	UFAW/BCM061	20	50	Y
59	SHIJIN K	UFAW/BCM062	20	50	Y
60	SREERAJ C	UFAW/BCM063	24	60	Y
61	VISHNU SANKAR	UFAW/BCM064	16	40	Y
62	ARSHAD K	UFAW/BCM065	16	40	Y
63	HANEEN NAZEER P	UFAW/BCM066	16	40	Y
				60	
				96.77	

FOR	CO1 to CO5
BCM3B04	96.77

TARGET: 75% OF STUDENTS WILL SCORE 35% OF MARKS


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DEPARTMENT OF COMMERCE

DIRECT ASSESSMENT METHOD - CO ATTAINMENT (ODD SEM. 2023-2024)

Semester: III

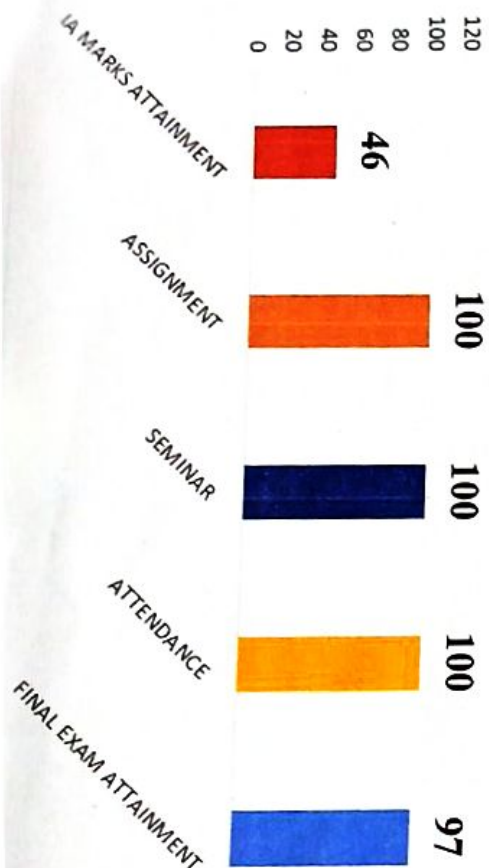
Course BCM3B04-CORPORATE ACCOUNTING

Name of the faculty member: DHANYA M

TARGET: 60% ATTAINMENT

COs	CO1 to CO5
IA MARKS ATTAINMENT	46
ASSIGNMENT	100
SEMINAR	100
ATTENDANCE	100
FINAL EXAM ATTAINMENT	97
AVERAGE	89

COURSE OUTCOMES



Dhanya M
DHANYA. M
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