



B.Com Honours

Semester 2

Calicut University

ACCOUNTING STANDARDS FOR FINANCIAL REPORTING

Course Code: COM2MN103 • Module SYLLABUS Notes

Official Course Syllabus

Course Code:

COM2MN103

Course Title: ACCOUNTING STANDARDS FOR FINANCIAL REPORTING

Course Type: Minor

Academic Level: 100-199

Credits: 4 Credits

Course Summary: This covers a range of topics related to the principles and guidelines that govern financial reporting. AN overview of different financial reporting frameworks including International Financial Reporting Standards (IFRS) is included.

Module I: International Financial Reporting Standards(IFRS)

- **Unit 5:** IFRS – Role of IASB –Features of IFRS – Need for IFRS – Assumptions in

Module I: Accounting Standards for Liabilities

- **Unit 4:** Accounting for Borrowing Cost (Ind AS 23)- Objective, scope, recognition and measurement
- **Unit 5:** Income Tax (Ind AS 12)- Objective, scope, recognition and measurement

Module I: Informed decisions. AnP Examinations Project Assignment CO3

Expose students to the latest trends in

Module I: Investment Decision, Project planning and Control

- **Unit 1:** Capital Budgeting-Measuring Cash flow, Discounted Cash flow technique for Project evaluation
- **Unit 3:** NPV and IRR, Conflict and resolution, Modified IRR(MIRR), Comparing Projects with unequal lives, Concept of abandonment value
- **Unit 3:** Inflation adjusted cash flow forecasting in Capital Budgeting
- **Unit 4:** Capital rationing for divisible and non-divisible Projects (with application of Integer Programming)
- **Unit 2:** Social Cost-benefit analysis

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