



AQAR 2021-22

1.3 Curriculum Enrichment

1.3.3 Value Added Course Report- Commerce Honours

Department of Commerce Honours
Attendance Report - Value added Course on Group Accounting and Interpretation of Financial Statements
(13.12.2022 to 20.1.2022)

S.No	Name	D.No	13.12.2021	14.12.2021	15.12.2021	16.12.2021	17.12.2021	18.12.2021	14.1.2022	15.1.2022	17.1.2022	18.1.2022	19.1.2022	20.1.2022
1	NITHYA SHRI D	20UCRS01	P	P	P	P	P	P	P	P	P	P	P	P
2	PAUL JUDE SHAJI	20UCRS02	P	A	P	P	P	P	P	P	P	P	P	P
3	NANDANA T.V	20UCRS03	P	P	P	P	P	P	P	P	P	P	P	P
4	CATHERINE VIMALI G	20UCRS04	P	P	A	P	P	P	A	P	P	P	P	P
5	G J VENITA JAS	20UCRS05	P	P	P	P	P	P	P	P	P	P	P	P
6	ARUL JENI T	20UCRS06	P	P	A	P	P	P	P	P	P	P	P	P
7	NIJANTHAN V	20UCRS07	P	P	P	P	P	P	P	P	P	A	P	P
8	VIMAL R	20UCRS08	P	P	P	P	A	P	P	A	P	P	P	A
9	MOHAMED ARIF S	20UCRS09	P	P	P	P	P	P	P	P	P	P	P	P
10	YOGESHVAREE N	20UCRS10	P	A	P	A	P	P	P	P	P	P	P	P
11	ASHWINKHAANT.B	20UCRS11	P	P	P	P	P	P	P	P	P	P	P	P
12	NANDAKUMAR S	20UCRS12	P	P	P	P	P	P	P	P	P	P	P	P
13	ARSHAK ATHIL N M	20UCRS13	P	P	P	P	P	P	P	P	P	P	P	P
14	M. MONISHA THANGAM	20UCRS14	P	P	P	P	P	P	P	P	P	P	P	P
15	GIRI PRASANTH M R	20UCRS15	P	P	P	P	P	P	P	P	P	P	P	P
16	SIVASURYA M	20UCRS16	P	P	P	P	P	P	P	P	P	A	P	P
17	H JAYARAM GANDHI	20UCRS17	P	P	P	P	P	P	P	A	P	P	P	P
18	V CELVAA KUMARAN	20UCRS18	P	P	P	P	P	P	P	P	P	P	P	P
19	MANESH N T	20UCRS19	P	A	P	A	P	P	P	P	P	P	P	P
20	M.ALEX SAM PAUL	20UCRS20	P	P	P	P	P	P	P	P	P	P	P	P
21	JECINO JUDES MINU C M	20UCRS21	P	P	P	P	P	P	P	P	P	P	P	P
22	NAGUL ISHANTH M	20UCRS22	P	P	P	P	P	P	P	P	P	P	P	P
23	vinharasi a	20UCRS23	P	P	P	P	P	P	P	P	P	P	P	P
24	N AADHI	20UCRS24	P	P	P	P	P	P	P	P	P	P	P	P
25	A HARIHARASUDHAN	20UCRS25	P	P	A	P	A	P	A	P	P	A	P	P
26	R.PON MONICKA	20UCRS26	P	P	P	P	P	P	P	P	P	P	P	P
27	SAKTHI MUTHURAM S	20UCRS27	P	P	P	P	P	P	P	P	P	P	P	P

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28	SIVAPERUMAL	20UCR528	P	P	P	P	P	P	A	P	P	P	P	P
29	SANDHIYA S M	20UCR529	P	P	P	P	P	P	P	P	P	P	P	P
30	JAYASOORYAH S	20UCR530	P	P	P	A	P	A	A	P	A	P	P	P
31	PAVITHRA V	20UCR531	P	P	P	P	P	P	P	P	P	P	P	P
32	ANJANI . V	20UCR532	P	P	P	P	P	P	P	P	P	P	P	P
33	J JEYA AISHWARYA	20UCR533	P	P	P	P	P	P	P	P	P	P	P	P
34	NITHISABU S	20UCR534	P	P	P	P	P	P	P	P	P	P	P	P
35	GNANA JOSHUA A	20UCR535	P	P	P	P	P	P	P	P	P	P	P	P
36	R.BHARAH RAGHUL	20UCR536	P	P	P	P	P	P	P	P	P	P	P	P
37	LOKESH J	20UCR537	P	P	P	P	P	P	A	P	A	P	P	P
38	NIRMAL S	20UCR538	P	A	P	P	A	A	P	P	P	P	P	P


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Group Accounting

MCA long question

Microsoft Excel - Sheet1

Statements of financial position at 31 December 20X4				W1 Group Structure	
	P	S			
Non-current assets	\$000	\$000			
Investment in S at cost	60	50			
Current assets	50	40			
	150	90			
Ordinary share capital (\$1 shares)	100	40			
Retained earnings	30	10			
Current liabilities	20	40			
	150	90			
P acquired 100% of the shares in S on 31 December 20X4 at a cost of \$50,000.					
Prepare the consolidated statement of financial position at 31 December 20X4.					

Microsoft Excel - Sheet1

Investment Others 222				Group SOFP	
W1 Group Structure				NCA	
Karl				PPE	248,500
Susan 60%	1 May 20X7	7 months before		Investment Others 222	22,000
Rep date	30 Nov 20X7			Goodwill	21,250
W2 Goodwill				CA	
Purchase consideration	76,000			Inventory	30,400
FV of NCI	50,000			Receivables	39,000
Less: FV of NA on DOA (Sub)	-103,750			Cash	2,000
Less: Goodwill impairment	-1,000			Equity	
Net goodwill	21,250			Share capital	50,000
				Retained earnings	185,890
				NCI	51,260

Microsoft Excel - Sheet1

Profit for the year				Less: Intra co sales	
Profit before tax	6,900	1,800			4,400
Income tax expense	(2,100)	(500)			3400
Profit for the year	4,800	1,300			
The following information is available:					
(i) On 1 July 20X6, an item of plant in the books of Salt had a fair value of \$2,000 in excess of its carrying amount. At the time, the plant had a remaining life of 10 years. Depreciation is charged to cost of sales.					
(ii) During the post-acquisition period Salt sold goods to Pepper for \$4,400. Of this amount, \$500 was included in the inventory of Pepper at the year-end. Salt estimates a 30% margin on its sales.					
(iii) Goodwill amounting to \$800 arose on the acquisition of Salt, which had been measured using the fair value method. Goodwill is to be impaired by 10% at the year-end. Impairment losses should be charged to operating expenses.					
(iv) Salt paid a dividend of \$500 on 1 January 20X7.					
Required:					
Prepare the consolidated statement of profit or loss for the year ended 31 March 20X7 for the Pepper group.					

Summary of cash flow

Statement of cash flow

(A) Operating Activities

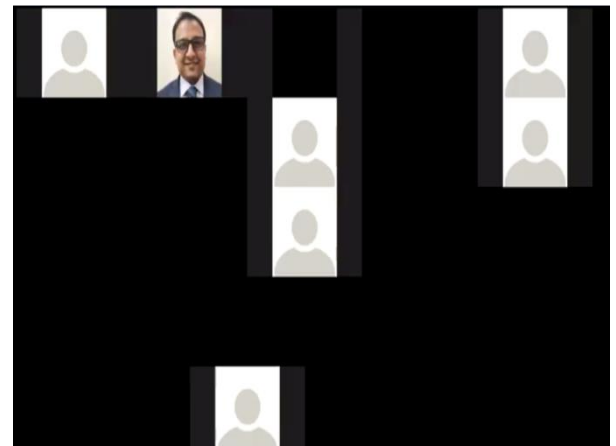
(B) Investing Activities

(C) Financing Activities

Parent

Subsidiaries 50% > (Control)

Associate 20% - 50%



Certificates



CERTIFICATE OF MERIT

This certificate is presented to
NAADHI
for his/her active and significant participation in the
Group Accounting and Interpretation of Financial Statements Sessions conducted
in the month of December 2021 and January 2022 organised by
International Skill Development Corporation at St. Joseph College, Trichy.



Milind B Date
Director - Learning & Development
International Skill Development Corporation



CERTIFICATE OF MERIT

This certificate is presented to
SANDHIYA S M
for his/her active and significant participation in the
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Milind B Date
Director - Learning & Development
International Skill Development Corporation



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NITHYA SHRI D
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Milind B Date
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This certificate is presented to
JAYASOORYAH S
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NIRMAL S
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