

# Maharaja Education Trust ${\bf @}$ MIT First Grade College (Affiliated to University of Mysore) Industrial Suburb, Manandavadi Road, Mysuru -570008

# List of essential documents to be maintained by the Department for NAAC purpose

Sl.No	Name of the Document	Details			
1.	Department Profile	Department Workload			
		Individual workload			
		Department Time Table			
		Individual Time Table			
2.	Syllabus File	As prescribed by University of Mysore			
		(Regular & Revised)			
3.	Marks File	Internal Assessment Test Marks			
		Consolidated I.A Marks (Semester wise)			
		Progress Reports (Mentor wise)			
		Blue Books /answer sheets (Semester wise)			
4.	Results Details	University Exam Results (Semester wise)			
		Results Summary of 5 years separately			
		(Including Student strength)			
5.	Staff Profile	List of Staff members with details			
		Copy of Bio-data of staff members (Including			
		supporting documents)			
6.	Department Activity File	Copy of Proposed Plan (Year wise)/Calendar			
		of events			
		Activity Report			
		Consolidated Annual Activity Report with			
		Photos			
		Supporting documents like letters, circulars,			
		paper cuttings, related correspondence etc			
7.	Special Events Report in detail				
8.	Mentorship Documents	To be maintained mentor wise			
9.	Department Library Details	TI TO TO TO			
10.	Question Paper File	University Exam Papers			
1.1	Dataile of Charle ( D ) ( ) (	Internal Test Papers			
11.	Details of Students Projects if				
12	Enablack / Suggestion Book	Fandback on Tanahara Institution & library			
12.	Feedback / Suggestion Book	Feedback on Teachers, Institution & library			
13.	Department Meeting Minutes Book				
14.	Wall Magazine File				
15.	Value Education File/Books				
16.	Teaching manuals	Lesson Plan/Work Diary/Notes/			
17.	Department Stock Register	Lesson I Ian/ Work Dialy/Notes/			
18.	Students details	Attendance Register			
10.	Students details	Attenuance Register			

PRINCIPAL
MIT FIRST GRADE COLLEGE
# F-29/1, 3rd Stage, Industrial Suburb,
Fort Mohalla, Mysuru-570 008



### MIT First Grade College

Manandavadi Road, Industrial Suburb, Mysuru-570008

Date: 01/08/2022

### **Faculty Profile**

Name:	S P Sunitha	0
Designation	Assistant Professor & PG Coordinator	(4) (4)
Department	PG Department of Commerce	
DOJ to this institution	17-7-2017	
Total Teaching Experience	13 years	Kindly affix Recent Photo (passport Size)

## Qualification:

Degree	Year	College and University
MBA	May/June2009	Karnataka State Open University
MCom	May/June2011	Karnataka State Open University
PGDFM	June/July2011	Karnataka State Open University
KSET	October 2011	Management - Karnataka
NET	December 2012	Commerce - UGC, Delhi
Minor	18 Months(2014-	Teacher Turnover Intention in Private Institutions at Higher Education
Research	16)	
Project		
PhD.		Pursuing on "Wellness Industry and its Sustainability- A study of Micro
		entrepreneurs in Mysore District".

### **Details of Publication:**

No. of papers published in National Conference:	2
No. of papers published in Inter-national Conference:	1
Number of National Journal:	1
Number of International Journal:	1
Number of Books:	-

SI	Description of the publications				
No.					
	Journals				
1	"Strategizing the sustained growth by micro entrepreneurs – An Empirical study of wellness entrepreneurs in Mysore City. In Journal for Emerging Technologies and Innovative				
	Research(International Open Access Journal) Vol 8, No.2, pp.1644-1652,2021- ISSN: 2349-5162				
	UGC approved journal no 63975				
2.	"Prerequisite of Novel Strategies for Micro entrepreneurs in COVID ERA- A Study at Mysore City",				
	Organized by DBM RG Kedia College Of Commerce - Hyderabad - Web Conference on "				
	Management Practices in Covid-19 - Issues, challenges and Innovations" on Aug 27, 2020. ITIHAS -				

	The Journal Of Indian Management, Vol 10, No.3 July -September 2020. Presented & Published ISSN - 2249-7803 (P), ISSN- 2456-7302 (O).
	Conference Publications
1.	"New Paradigms of Entrepreneurship in Healthcare Industry- A unique contribution to the society", One day National level seminar on emerging perspectives on HR, Marketing & Finance on 16 <sup>th</sup> March 2019 at Maharani's Women's Commerce & Management College, Mysore ISBN:978-93-5351-746-5
2.	"An explorative study on Conformity to the Growth Indicators in Wellness Entrepreneurship at Mysuru city". International Multidisciplinary Conference On Changing Landscapes: Business Management, Technology and Social Innovations on 3rs March 20119 in Ajanta 40776, ISSN, 2277-5730 Vol. VIII, No.1, Part III January -March 2019.
3.	"Value Additions and Sustainability – An Explorative Study of Micro Entrepreneurs in Fitness Industry in the City of Mysore, On National Conference on Innovations, Sustainability & Change: Emerging Challenges and opportunities in Entrepreneurship Management. In International Journal of Exclusive Management Research. (UGC Listed journal: 49166, IF – 5.76.)

# Details of Workshop/Conference/Seminar attended:

Sl No.	Event Title	Venue	Date	
1.	"National Education Policy 2020 – Highlights & Way Forward for Higher Education Institutions".	MIT First Grade College, Mysore	15th March, 2021	
2.	One Day workshop on Overview of NAAC Criterions	MIT First Grade College, Mysore	26th February 2021	
3.	One day workshop on NAAC orientation	JSS College for Women, Saraswathipuram, Mysore	10th February 2020	
4.	"Orientation to teachers"	JSS College for Women, Saraswathipuram, Mysore	December 7 <sup>th</sup> , 2019	
5.	New vistas in Social Science Research: Issues and Challenges- One day Workshop	Vidyavardhaka FGC, PG Department of Commerce, Mysore	October 19, 2019	
6.	Hands on data analysis using 'R'(R –in journal publication)	FDP organized by 8 <sup>th</sup> & 9 <sup>th</sup> SDMIMD, Mysore. 2019.		
7.	College for Leadership and Human resource development	Gopala Swamy Sishuvihar Institution, Mysore  21 <sup>st</sup> to 23 <sup>rd</sup> 2019		
8.	One day work shop on "Testing of Hypotheses"	Sree Cauvery First Grade College, Kuvempunagar, Mysore	18 <sup>th</sup> January,2019	
9.	Quality Research Methodology & writing, publishing skills for researchers	Organized by Dept. of studies in Library &Information Science, UoM, Mysore	Workshop on 26 <sup>th</sup> & 27 <sup>th</sup> July 2019	
10.	State level NAAC Awareness Workshop on Assessment & Accreditation under revised accreditation frame work.	One day state level Work shop organized by Seshadripuram Degree college, Mysore.	18 <sup>th</sup> September 2018	
11.	"Exploring Research Avenues"- (Data Analysis, Research Funding, Writing & Publishing Research paper)	UGC Sponsored One day State Level Seminar on VidyaVardhka First Grade College, PG Centre,	28 <sup>th</sup> October, 2017	

Mysore	
111,5010	

# Responsibilities taken in Department level:

Event	Positions	Year
Inter-collegiate Competition	Coordinator	14 <sup>th</sup> Nov 2019
Intercollegiate Web Presentation Session on "International Taxation"	Coordinator	5 <sup>th</sup> June 2020
Webinar on "Effective Business Communication and Etiquettes at Workplace"	Coordinator	29 <sup>th</sup> August 2020
Workshop for MCom "CET Aspirants with Mock Test Experience"	Coordinator	6 <sup>th</sup> October 2020
Organizing Orientation on NAAC criterions	Coordinator	26th February 2021
Organizing NEP 2020- workshop	Coordinator	15 <sup>th</sup> March, 2021
Intra Class Quiz Competition On Accounting Theory	Coordinator	30 <sup>th</sup> March 2021
Department events(intra & inter class events)	Coordinator	Till date

# Responsibilities taken in College level:

Committee	Positions	Duration		
Committee	Positions	From	То	
NAAAC (JSS Nanjangud College)	IQAC Coordinator	2013	2014	
BOE- JSS Ooty Road College(Autonomous)	Internal Member	2014	2017	
MIT First Grade College	PG Coordinator	2108	Till date	
NAAAC Committee	IQAC Coordinator	2020	2021	
Sports Committee	Member	2017	Till date	
Publicity Committee	Member	2017	Till date	
Magazine Committee	Member	2018	Till date	
Academic advisory Committee	Member	2020	2021	
Library committee	Member	2020	2021	
Mentorship Committee	Member	2020	2021	
Examination committee	Member	2020	2021	
Time table committee	Member	2020	2021	
Grievance Redressal Cell	Member	2020	2021	
Youth Red Cross cell	Member	2020	2021	
BOE- ST Philomina's College(Autonomous)	External Member	2020	2021	

# Subject handled details:

Subject Title	Year	Semester and course	No. of students appeared	No. of students passed	Pass percentage
Accounting theory	2018-19	I Sem MCom	22	22	100%
Business Policy & Environment	2018-19	I Sem MCom	22	22	100%
Strategic Management	2019	II Sem MCom	22	22	100%
Human Resource Management	2019	II Sem MCom	22	22	100%
				•	
Accounting Theory	2019-20	I Sem MCom	37	37	100%
Business Research Methods	2019-20	III Sem MCom	21	21	100%
Management of Non Profit organizations	2019-20	III Sem MCom	21	21	100%

Strategic Management	2020	II Sem MCom	37	37	100%
International Accounting	2020	IV Sem MCom	21	21	100%
International Financial Management	2020	IV Sem MCom	21	21	100%
Accounting Theory	2021	I Sem MCom			
Business Research Methods	2020-21	III Sem MCom			
International Business	2020-21	III Sem MCom			

### Personal Details:

Residential Address	S P Sunitha
	W/o V Ragunathan
	#005, RMV Elegance Apartments
	Opposite Sindhoor Choultry
	Vishveshwara Nagar
	Mysore -570008
Email Address	sunithapgmit@gmail.com
Ph. No.	9481820871
Father Name	S Padmanabhan
Mother Name	B Parijatham
DOB	15-04-1974
Blood Group	A+tive
Aadhar No.	664641474729
PAN No.	CRJPS0252A
UAN and PF No.	101192429112
Salary Account No.	Karnataka Gramin Bank-Act No.12130100006045

Signature of the Faculty

PRINCIPAL
M.I.T. FIRST GRADE COLLEGE
# F-29/1, 3rd Stage, Industrial Suburi
Fait Mohalla, Mysuru-570 008



### MIT First Grade College Manandavadi Road, Mysore-08 Affiliated to University of Mysore



#### VISION OF THE INSTITUTE

Empower the individuals and society at large through educational excellence; sensitize them for a life dedicated to the service of fellow human beings and mother land.

#### MISSION OF THE INSTITUTE

To impact holistic education that enables the students to become socially responsive and useful, with roots firm on traditional and cultural values; and to hone their skills to accept challenges and respond to opportunities in a global scenario.

Lecture Notes on Subject Name (Subject Code): Business Research Methods-HC08

Prepared by

: Asst Prof. S P Sunitha

Department

: PG Department of Commerce

: MIT First Grade College, Mysore

CO No.	Expected Course Outcomes	Cognitive Level
COI	Provide Familiarity with the basics of Accounting concepts, postulates and principles.	Understand
CO2	Understand the Approaches to formulation of accounting theory	Understand
CO3	Recognition, measurement and disclosure of elements of financial statements and analyze the financial statements for better decision making.	Application
CO4	Understand the Institutional frame work in formulating and implementing accounting regulations in India.	Understand
CO5	Awareness on evolution and role eXtensive Business Reporting Language and its applications.	Application

#### Syllabus:-

Module 1: An Introduction to Accounting Theory: Postulates, Principles and Concepts of accounting theory. Approaches to formulate Accounting theory. Syntactical, semantical and behavioural accounting theories. Proprietary, entity and fund theories. Ind.AS Framework for the Preparation and Presentation of Financial Statements.

Module 2: Recognition, Measurement and Disclosure of Elements of Financial Statements: Recognition and measurement principles and methods of incomes, expenses, assets and liabilities and their disclosure. Problems and Analysis of annual reports.

Module 3: Accounting Regulations and Policies: Institutional framework for formulating and implementing accounting regulations in India- Ministry of Corporate Affairs, National Financial Regulatory Authority, Institute of Chartered Accountants of India, Reserve Bank of India, and Securities Exchange Board of India. Government, For Profit and Non Profit Organisation's accounting policies and practices. Analysis of regulations and annual reports.

Module 4: eXtensible Business Reporting Language: Role of XBRL in Business Reporting. Fundamentals of XBRL Features of XBRL software. Commercial & Industrial Taxonomy of MCA. Instance Document. Analysis of XBRL financial statements.

#### References:

- 1. Anthony R.N., D.F. Hawkins and K.A. Merchant, Accounting: Text and Cases, McGraw Hill, 1999.
- 2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis: Text Readings and Cases, John Wiley and Sons, 2005.
- 3. Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books, 2000.
- 4. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2008.
- 5. L.S. Porwal, Accounting Theory, TMH, 2000.
- 6. Thomas R.Dyckman, Charles J Davis, Roland E.Dukes, Intermidate Accounting, Irwin McGraw-Hill.
- 7. Eldon S. Hendriksen, Accounting Theory.
- 8. Charles Hoffman and Liv Apneseth Watson, XBRL for Dummies, Wiley Publishing Inc.
- 9. www.iasb.org.
- 10. www.icai.org.
- 11. www.mca.gov.in

### **Table of Contents**

Sl. No.	Topic	Page No.
Module	1 - An Introduction to Accounting Theory	
1.	Accounting as language of Business	4-8
2.	Concepts & conventions. Postulates,	8-11
3.	Approaches to formulate Accounting theory.	11-13
4.	Syntactical, semantical and behavioural accounting theories.	13-14
5.	Proprietary, entity and fund theories.	14-15
6.	Ind.AS Framework for the Preparation and Presentation of Financial	15-18
	Statements.	
7.	Case study analysis	Annexure
Module	2: Recognition, Measurement and Disclosure of Elements of Financial	Statement
8.	Financial Statements	21-25
9.	Elements of Financial Statements	25-27
10.	Recognition of Elements of Financial Statements	28 (35-40)
11.	Measurement principles of elements of financial statements	28-30
12.	Disclosure of elements of financial statements	30-35
13.	Problems and Analysis of annual reports.	Annexure
14.	Case study analysis	Annexure
Module	3: Accounting Regulations and Policies: -	
15	Institutional framework for formulating and implementing accounting regulations in India	41-44
16	Ministry of Corporate Affairs	44-45
17	National Financial Regulatory Authority	45-48
18	Institute of Chartered Accountants of India	48-49
19	Reserve Bank of India	49-53
20	Securities Exchange Board of India	53-55
21	Government, For Profit and Non Profit Organization's accounting policies and practices	55-56
22	Analysis of regulations and annual reports	Annexure
Module	4: eXtensible Business Reporting Language:-	
23	eXtensible Business Reporting Language	57-58
24	Role of XBRL in Business Reporting	58-59
25	Fundamentals of XBRL.	59-60
26	Features of XBRL software	60-61
27	Instance Document	61-62
The second secon	Commercial & Industrial Taxonomy of MCA	62-63
28	Regulators of XBRL in India	63-64
29	Analysis of XBRL financial statements.	64-69
30 31	Case study analysis	Annexure

PRINCIPAL
MIT FIRST GRADE COLLEGE
# F-29/1, 3rd Stage, Industrial Suburb,
Fort Mohalia, Mysuru-570 008