

**कार्यालय प्राचार्य**  
**शासकीय चन्द्रलाल चन्द्राकर स्नातकोत्तर महाविद्यालय पाटन, जिला- दुर्ग(छ.ग)**  
**फोन एवं फैक्स नं. 07826 - 296200**  
**Email: patancollege@gmail.com website www.govtccccollegepatan.in**

कमांक / 211 / स्था. / 2022

पाटन दिनांक 15.06.22

प्रति,

विशेष कर्तव्यस्थ अधिकारी  
राज्य गुणवत्ता आश्वासन प्रकोष्ठ  
सी-3, इन्द्रावती भवन, अटल नगर, नवा रायपुर (छ.ग.)

विषय :- महाविद्यालय में Value Added Courses (VACs) पूर्ण होने की सूचना विषयक।  
महोदय,

महाविद्यालय में आंतरिक गुणवत्ता आश्वासन प्रकोष्ठ की अनुशंसा के पश्चात निम्नलिखित विभागों द्वारा Value Added Courses (VACs) प्रारंभ किये गये थे। जो निम्नानुसार हैं।

1. अंग्रेजी विभाग – English Communicative Skills for Employability
2. गणित विभाग – प्रतियोगी परीक्षा में गणित
3. वाणिज्य विभाग – Basic Course on Indian Accounting Standard

उपरोक्त उल्लेखित Value Added Courses(VACs) पूर्ण हो गये हैं। तीनों विषयों के पूर्ण होने की जानकारी Annexure- III में सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है।

संलग्न –

1. Annexure- III- अंग्रेजी विभाग – English Communicative Skills for Employability
2. Annexure- III- गणित विभाग – प्रतियोगी परीक्षा में गणित
3. Annexure- III- वाणिज्य विभाग – Basic Course on Indian Accounting Standard

  
(डॉ. बी.एस. छाबडा)

**Principal**  
Govt.C.L.C.Arts and Science  
College Patan, Distt. Durg (C.G.)

कार्यालय प्राचार्य

शासकीय चन्द्रूलाल चन्द्राकर स्नातकोत्तर महाविद्यालय पाटन, जिला- दुर्ग(छ.ग)

फोन एवं फैक्स नं. 07826 - 296200

Email: patancollege@gmail.com website www.govtccollegepatan.in

कमांक / 732 / स्था. / 2022

पाटन दिनांक 22.02.2022

प्रति,

विशेष कर्तव्यस्थ अधिकारी

राज्य गुणवत्ता आश्वासन प्रकोष्ठ

सी-3, इन्द्रावती भवन, अटल नगर, नवा रायपुर (छ.ग.)

विषय :- महाविद्यालय में Value Added Courses (VACs) प्रारंभ किये जाने की सूचना विषयक।  
महोदय,

महाविद्यालय में आंतरिक गुणवत्ता आश्वासन प्रकोष्ठ की अनुशंसा के पश्चात् Value Added Courses (VACs) प्रारंभ किये जाने की सूचना पत्र कमांक 627/स्था./2022 पाटन दिनांक 14/01/2022 को राज्य गुणवत्ता आश्वासन प्रकोष्ठ को भेजी गई थी। कोविड-19 महामारी के कारण महाविद्यालय में ऑफलाईन कक्षाओं के बंद होने के कारण उक्त Value Added Courses (VACs) की कक्षाएं संचालित नहीं हो पायी थी। ऑफलाईन कक्षाओं के पुनः प्रारंभ होने पर निम्न विभागों द्वारा Value Added Courses (VACs) की कक्षाएं संचालित की जा रही हैं।

1. अंग्रेजी विभाग - English Communicative Skills for Employability
2. गणित विभाग - प्रतियोगी परीक्षा में गणित
3. वाणिज्य विभाग - Basic Course on Indian Accounting Standard

उक्त आशय की पुनर्वर्धित एवं संशोधित जानकारी आवेदन पत्रों के साथ सादर सूचनार्थ प्रेषित है।

*Asos*  
Coordinator (VAC)

*(Signature)*  
(डॉ. वी.एस. छाबडा)  
Principal  
Govt.C.L.C.Arts and Science  
College Patan, Distt.-Durg (C.G)

Enclosure: 1

GOVERNMENT CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE  
PATAN, DISTRICT:DURG(C.G.)

SHORT DETAILS OF THE VALUE ADDED COURSE (VAC)

\*\*\*\*\*

- 1. Name of the Department: Commerce
- 2. Criterion for Admission in the Course:  
Regular Admission in the college in the UG/PG Programme

3. Details of the Value Added Course:

NAME OF THE VALUE ADDED COURSE	TYPE OF THE VALUE ADDED COURSE
Basic Course On Indian Accounting Standard	Theory And Case Study

- 4. Target Audience :( in this session as per the applications)  
B.Com.I, B.Com.II, B.Com.III, M.Com. sem.I ,M.com.sem.III
- 5. Minimum Seats: 30

6: Total Students Registered: 33

7. Course Duration: 30 Hours

8. Details of the Faculty Handling the Value Added Course:

S.N.	NAME OF THE FACULY	DESIGNATION	EXPERTISE
i	Dr. Gaurav Sharma	Assistant Professor of Commerce	Accounting & Taxation
ii	Mrs. Aaradhana Dubey	Assistant Professor of Commerce	Accounting
iii	Mr. Ankit Kumar Verma	JBS Assistant Professor	Statistical analysis

9. Contact Details

Email ID: gauravsharma6586@gmail.com  
Mobile No. : 8720042982

10. Name of the Head of the Department:

Dr. Gaurav Sharma, Assistant Professor of Commerce

Dr. Gaurav Sharma  
 शास. चन्द्रलाल चन्द्राकर  
 कला विभाग  
 पाटन डि. दुर्ग (छ.ग.)  
 Head of the Department

IQAC Coordinator 17/02/22

COORDINATOR

Internal Quality Assurance Cell (IQAC)  
Govt. Chandulal Chandrakar  
Arts and Science College  
Patan, Distt-Durg (C.G.)

Principal 17/2/2022

Principal  
Govt.C.L.C Arts and Science  
College Patan, Distt, Durg (C.G.)



## ANNEXURE- II

## APPLICATION FOR CONDUCTION VALUE ADDED COURSE

1. Name of the Department: Commerce
- 2 UG/PG Programme: UG/PG Student applied for this course on this session
3. Details of the Value Added Courses:
  - a. Name of the Value Added Course: Basic course on Indian accounting standards (IND AS)
  - b. Type of the Value Added Course: Theory and case study
  - c. Short Description: Enclosure 1 enclosed- YES
  - d. Syllabus Including Marks: Enclosure 2 enclosed- YES  
Theory and case study-YES
4. Target audience: B.COM. I, II, III, M.COM. SEM I, SEM III  
Year/Semester (Indicate if more than one)
5. Details of Faculty handling the course:
  - a. Name of the Faculty handling the Value added course:
    1. Dr. Gaurav Sharma
    2. Mrs. Aaradhana Dubey
    3. Mr. Ankit Kumar Verma
  - b. Details including designation and expertise: enclosed 3 enclosed- YES
  - c. Contact details  
Email ID: gauravsharma6586@gmail.com  
Mobile No. : 8720042982
6. Tentative Time Table including dates of internal assessment: Enclosure 4
7. Proposed of students opting for the course: UG, PG and others
8. IQAC Minutes: Enclosed 5 enclosed- YES
9. Name and Designation of the Coordinator: (For the Value Added Course)  
Shailesh Kumar Mishra, Assistant Professor of English  
Email: skm2274@gmail.com  
Mobile No. : 8815006024

*17/02/22*  
Head of the Department  
(With date and seal)

स.स. चण्दुल चन्द्राकर

स.स. चण्दुल चन्द्राकर  
स.स. चण्दुल चन्द्राकर  
स.स. चण्दुल चन्द्राकर  
स.स. चण्दुल चन्द्राकर

*Sharma*  
Coordinator IQAC

*17/02/22*  
COORDINATOR

Internal Quality Assurance Cell (IQAC)  
Govt. Chandulal Chandrakar  
Arts and Science College  
Patan, Distt-Durg (C.G.)

*Sharma*  
Principal *17/2/2022*  
(With date and seal)  
Principal  
Govt.C.L.C Arts and Science  
College Patan, Distt, Durg (C.G.)

Enclosure-2

**DEPARTMENT OF COMMERCE****GOVERNMENT CHANDULAL CHANDRAKAR PG College Patan****Value added Course on Basics of Indian Accounting Standards (IND AS)****Syllabus contents (Total Duration 30 hours)****Total marks: 100**

**Objectives:** New set of Indian accounting standard is applicable for companies as per guideline of ministry of Corporate Affairs, SEBI and central board for direct taxes in India. With objectives to provides knowledge resources platform to various stakeholders of business and commerce community certificate course on new set of Indian accounting (IND AS) are starting by department of commerce at Government chandulal chandrakar PG college patan Durg (C.G).

**Unit I Conceptual Issues (06 hours) Marks-20**

Basics of Indian accounting standard

International accounting standard and Indian accounting standard body

Financial statements and their content

Applicability of IND AS in Indian companies

Regulatory framework of IND AS in India

Emerging issues in Indian accounting sector

**Unit II Standard Related to Assets (06 hours) Marks-20**

IND AS 02 Inventory Accounting

IND AS 16 Accounting for Lease

IND AS 116 Accounting for PPE

IND AS 41 Accounting For Agriculture

IND AS 38 Intangible Assets

**Unit III Standard Related to liabilities (06 hours) Marks-20**

IND AS 23 Borrowing Cost

IND AS 102 Share Based Payment

IND AS 37 Provision, Contingent Liabilities and Contingent Assets

IND AS19 Employee Benefit

IND AS 12 Accounting for Income Tax

**Unit IV Standard related to reporting (06 hours) Marks-20**

IND AS 33 Earning per share

IND AS 08 Accounting Policies Changes in Accounting Estimates

IND AS 10 Events after Reporting Period

IND AS 108 Operating Segment

IND AS 24 Related Party Disclosures

**Unit V Standard Related emerging issues (06 hours) Marks-20**

IND AS115 Revenue from Contracts with Customers

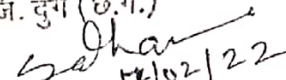
IND AS 113 Fair Value Measurements

IND AS 40 Accounting For investment property

IND AS 107 Hedge Accounting


  
13/02/22  
Head of the Department  
वाणिज्य विभाग

शास. चन्द्रलाल चन्द्राकर  
कला एवं विज्ञान महाविद्यालय  
पाटन जि. दुर्ग (छ.ग.)

  
13/02/22  
IQAC Coordinator

**COORDINATOR**  
Internal Quality Assurance Cell (IQAC)  
Govt. Chandulal Chandrakar  
Arts and Science College  
Patan, Distt-Durg (C.G.)

Principal

  
Principal 13/2/22  
Govt.C.L.C Arts and Science  
College Patan, Distt, Durg (C.G.)



Enclosure- 3

GOVERNMENT CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE

PATAN,

DISTRICT: DURG (C.G)

-----  
THE VALUE ADDED COURSE ON  
"BASIC COURSE ON INDIAN ACCOUNTING STANDARD"

DETAILS OF FACULTY THE FACULTY (COMMERCE)

S.N.	NAME OF THE FACULTY	DESIGNATION	EXPERTISE
i	Dr. Gaurav Sharma	Assistant Professor of Commerce	Accounting And Taxation
ii	Mrs. Aaradhana dubey	Assistant Professor of Commerce	Accounting
iii	Mr. Ankit Kumar Verma	JBS Assistant Professor(Commerce)	Statistical Analysis

*6/10/22*  
Head of the Department

साधित्व विभाग

शास्त्र. चन्द्रलाल चन्द्राकर

कला एवं विज्ञान महाविद्यालय

पाटन जि. (दुर्ग) (छ.ग.)

*S. Singh*  
*17/10/22*  
IQAC Coordinator

COORDINATOR

Internal Quality Assurance Cell (IQAC)

Govt. Chandulal Chandrakar

Arts and Science College

Patan, Distt-Durg (C.G)

Principal

*Principal*

Principal (7/12/22)

Govt.C.L.C Arts and Science  
College Patan, Distt, Durg (C.G.)

GOVERNMENT CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE  
PATAN, DISTRICT: DURG (C.G)

-----  
THE SYLLABUS OF THE VALUE ADDED COURSE ON  
BASIC COURSE ON INDIAN ACCOUNTING STANDERD

S.N.	INTERNAL ASSESSMENT	TENTATIVE DATES
1	I UNIT	20/02/2022
2	II UNIT	25/02/2022
3	III UNIT	03/03/2022
4	IV UNIT	07/03/2022
5	V UNIT	12/03/2022

DATE OF FINAL ASSESSMENTS: 14/03/2022

*[Signature]*  
HEAD OF THE DEPARTMENT

गणतन्त्र, सभ्यता, न्याय (संस्कृत)  
कला एवं विज्ञान महाविद्यालय  
पटान जि. दुर्ग (छ.ग.)

*[Signature]*  
IQAC COORDINATOR

COORDINATOR

Internal Quality Assurance Cell (IQAC)  
Govt. Chandulal Chandrakar  
Arts and Science College  
Patan, Distt-Durg (C.G.)

PRINCIPAL

*[Signature]*  
Principal  
Govt.C.L.C Arts and Science  
College Patan, Distt, Durg (C.G.)



## ANNEXURE- III

### DETAILS OF COMPLETION OF VALUE ADDED COURSE

Name of the Department : Commerce  
Name of the Value Added course offered : Basic Course on Indian  
Accounting Standard  
Name of the faculty offered the course : Dr. Gaurav Sharma  
Mrs. Aradhana Dubey  
Name of the Coordinator : SHAILESH KUMAR MISHRA  
E-mail : skm2274@gmail.com  
Contact : 8815006024

#### Details of students attended the course

S. No.	Name of the Student	Reg. No.	Programme	Semester/ Year	Marks	Grade
1	Kiran Verma	1	Basic Course on Indian Accounting Standard	M.Com. IV	88	A2
2	Meena Kumari Sinha	2	Basic Course on Indian Accounting Standard	B.Com.II	81	A2
3	Nidhi Verma	3	Basic Course on Indian Accounting Standard	B.Com.II	85	A2
4	Mohini	4	Basic Course on Indian Accounting Standard	M.Com. IV	82	A2
5	Monika Sahu	5	Basic Course on Indian Accounting Standard	M.Com. IV	81	A2
6	Archana Verma	6	Basic Course on Indian Accounting Standard	M.Com. II	83	A2
7	Sati	7	Basic Course on Indian Accounting Standard	B.Com.II	85	A2
8	Neelam Verma	8	Basic Course on Indian Accounting Standard	B.Com.II	84	A2
9	Minakshi Verma	9	Basic Course on Indian Accounting Standard	B.Com.II	93	A1
10	Muskaan Nirmal	10	Basic Course on Indian Accounting Standard	B.Com.II	82	A2
11	Yamini Sahu	11	Basic Course on Indian Accounting Standard	B.Com.II	85	A2
12	Priya Verma	12	Basic Course on Indian Accounting Standard	M.Com. II	85	A2
13	Ritu Verma	13	Basic Course on Indian Accounting Standard	M.Com. II	82	A2
14	Vinita	14	Basic Course on Indian Accounting Standard	M.Com. II	81	A2
15	Damini	15	Basic Course on Indian Accounting Standard	M.Com. II	81	A2
16	Nikhil Kumar Verma	16	Basic Course on Indian Accounting Standard	B.Com.III	85	A2
17	Shrejal Verma	17	Basic Course on Indian Accounting Standard	B.Com.III	85	A2
18	Diksha Sharma	18	Basic Course on Indian Accounting Standard	B.Com.I	85	A2
19	Pushpa Pal	19	Basic Course on Indian Accounting Standard	M.Com. II	85	A2
20	Payal Dewangan	20	Basic Course on Indian Accounting Standard	M.Com. II	95	A1
21	Mamta Bhatt	21	Basic Course on Indian Accounting Standard	M.Com. II	82	A2

22	Lekhani	22	Basic Course on Indian Accounting Standard	M.Com. IV	83	A2
23	Shweta	23	Basic Course on Indian Accounting Standard	M.Com. IV	85	A2
24	Nidhi	24	Basic Course on Indian Accounting Standard	M.Com. IV	95	A1
25	Manisha	25	Basic Course on Indian Accounting Standard	M.Com. IV	88	A2
26	Akash Verma	26	Basic Course on Indian Accounting Standard	B.Com.II	82	A2
27	Lalit Kumar Yadav	27	Basic Course on Indian Accounting Standard	B.Com.II	85	A2
28	Ajay Dewangan	28	Basic Course on Indian Accounting Standard	B.Com.II	82	A2
29	Purushottam	29	Basic Course on Indian Accounting Standard	B.Com.II	83	A2
30	Prashant Rigari	30	Basic Course on Indian Accounting Standard	B.Com.II	82	A2
31	Ritu Verma	31	Basic Course on Indian Accounting Standard	B.Com.III	82	A2
32	Toshi	32	Basic Course on Indian Accounting Standard	B.Com.III	82	A2
33	Neha Bhale	33	Basic Course on Indian Accounting Standard	M.Com.IV	84	A2

**Faculty handling the course  
(If available)**

1. Dr. Gaurav Sharma

*G.S.*  
13/06/2022

2. Mrs. Aradhana Dubey

*A.D.*  
13/06/2022

*K.S.*  
13/06/2022  
**(Coordinator)**

**COORDINATOR**  
Value Added Course (VAC)  
Govt. Chandulal Chandrakar  
Arts and Science College  
Patan, Distt-Durg (C.G.)

*P.S.*  
**Principal**

**(With date and seal)**  
**Principal**  
Govt.C.L.C.Arts and Science  
College Patan, Distt. Durg (C.G.)



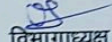
कार्यालय प्राचार्य  
शासकीय चन्द्रलाल चन्द्राकर स्नातकोत्तर महाविद्यालय पाटन, जिला- दुर्ग(छ.ग)  
फोन एवं फ़ैक्स नं. 07826 - 296200  
Email: patancollege@gmail.com website www.govtcccollegepatan.in


क्रमांक /758 /स्था./2022

पाटन दिनांक 02/03/2022

### प्रमाण पत्र

प्रमाणित किया जाता है कि डॉ. नीलम गुप्ता सहायक प्राध्यापक वाणिज्य शासकीय डॉ. खूबचंद बघेल महाविद्यालय भिलाई-3, जिला-दुर्ग (छ.ग.) ने दिनांक 28/02/2022 को महाविद्यालय में वाणिज्य विभाग द्वारा संचालित मूल्यवर्धित पाठ्यक्रम भारतीय लेखांकन मानक प्रावधान आकस्मिक संपत्ति एवं दायित्व लेखांकन संख्या-33 पर ऑनलाईन माध्यम से गूगल मीट पर व्याख्यान प्रस्तुत किया महाविद्यालय उनकी उज्ज्वल भविष्य की कामना करता है।

  
विभागाध्यक्ष

  
(डॉ. बी.एस. छाबडा)  
प्राचार्य  
Principal  
Govt.C.L.C.Arts and Science  
College Patan, Distt.-Durg (C.G)

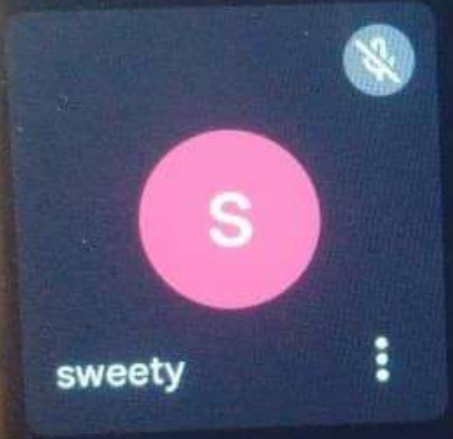




Shashi



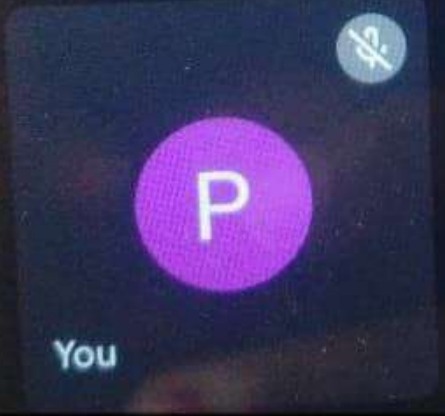
Vinita Nirmal



sweety



DR .Gaurav



You



Ritu

25 other participants

GPS Map  
Camera Lite

Collage Road, Patan Rd, Patan, Chhattisgarh 491111, India

Latitude  
21.03805473°

Longitude  
81.53323929°

Local 12:09:34 PM  
GMT 06:39:34 AM

Altitude 244 meters  
Thursday, 03-03-2022





Shashi



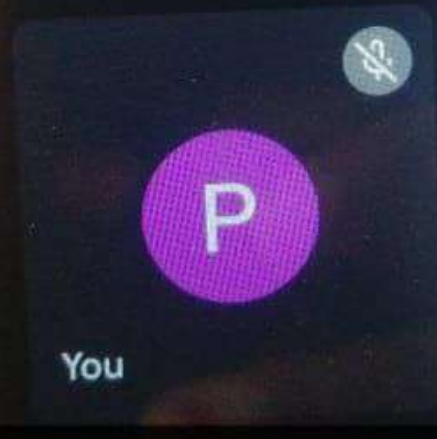
Vinita Nirmal



sweety



DR .Gaurav



You



Ritu

25 other

📍 GPS Map  
📷 Camera Lite

Collage Road, Patan Rd, Patan, Chhattisgarh 491111, India

Latitude  
21.03805467°

Longitude  
81.53323926°

Local 12:09:36 PM  
GMT 06:39:36 AM

Altitude 244.09 meters  
Thursday, 03-03-2022



2GQP+727, Patan, Chhattisgarh 491111, India

Latitude

21.03822492°

Longitude

81.53321953°

Local 02:15:45 PM

GMT 08:45:45 AM

Altitude 234.92 meters

Thursday, 10-03-2022





**GPS Map  
Camera Lite**

Collage Road, Patan Rd, Patan, Chhattisgarh 491111, India

Latitude

**21.03822341°**

Longitude

**81.53320822°**

Local 02:15:43 PM  
GMT 08:45:43 AM

Altitude 234.26 meters  
Thursday, 10-03-2022

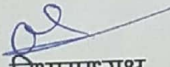
कार्यालय प्राचार्य  
शासकीय चन्दूलाल चन्द्राकर स्नातकोत्तर महाविद्यालय पाटन, जिला- दुर्ग(छ.ग)  
फोन एवं फैक्स नं. 07826 - 296200  
Email: patancollege@gmail.com website www.govtccccollegepatan.in

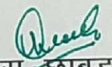
क्रमांक/१७०/स्था/२०२२

पाटन दिनांक 04.03.2022

### प्रमाण पत्र

प्रमाणित किया जाता है कि डॉ. शशि कश्यप, सहायक प्राध्यापक (वाणिज्य) शासकीय नवीन महाविद्यालय जामुल जिला दुर्ग (छ.ग.) ने दिनांक 03/03/2022 को महाविद्यालय में वाणिज्य विभाग द्वारा संचालित मूल्यवर्धित पाठ्यक्रम योजना के अन्तर्गत कर्मचारी लाभ भारतीय लेखा मानक संख्या 19 पर ऑनलाईन माध्यम गूगल मीट के द्वारा समय दोपहर 12:00 से 1:30 बजे के बीच अपना व्याख्यान प्रस्तुत किया। महाविद्यालय इनकी उज्ज्वल भविष्य की कामना करते हैं।

  
विभागाध्यक्ष  
वाणिज्य विभाग

  
(डॉ. बी.एस. छाबडा)  
Principal  
Govt.C.L.C.Arts and Science  
College Patan, Distt.-Durg (C.G)

कार्यालय प्राचार्य

शासकीय चन्द्रूलाल चन्द्राकर स्नातकोत्तर महाविद्यालय पाटन, जिला- दुर्ग(छ.ग)

फोन एवं फैक्स नं. 07826 - 296200

Email: patancollege@gmail.com website www.govtccollegepatan.in

कमांक / 732 / स्था. / 2022

पाटन दिनांक 22.02.2022

प्रति,

विशेष कर्तव्यस्थ अधिकारी

राज्य गुणवत्ता आश्वासन प्रकोष्ठ

सी-3, इन्द्रावती भवन, अटल नगर, नवा रायपुर (छ.ग.)

विषय :- महाविद्यालय में Value Added Courses (VACs) प्रारंभ किये जाने की सूचना विषयक।  
महोदय,

महाविद्यालय में आंतरिक गुणवत्ता आश्वासन प्रकोष्ठ की अनुशंसा के पश्चात् Value Added Courses (VACs) प्रारंभ किये जाने की सूचना पत्र कमांक 627/स्था./2022 पाटन दिनांक 14/01/2022 को राज्य गुणवत्ता आश्वासन प्रकोष्ठ को भेजी गई थी। कोविड-19 महामारी के कारण महाविद्यालय में ऑफलाईन कक्षाओं के बंद होने के कारण उक्त Value Added Courses (VACs) की कक्षाएं संचालित नहीं हो पायी थी। ऑफलाईन कक्षाओं के पुनः प्रारंभ होने पर निम्न विभागों द्वारा Value Added Courses (VACs) की कक्षाएं संचालित की जा रही हैं।

1. अंग्रेजी विभाग - English Communicative Skills for Employability
2. गणित विभाग - प्रतियोगी परीक्षा में गणित
3. वाणिज्य विभाग - Basic Course on Indian Accounting Standard

उक्त आशय की पुनर्वर्धित एवं संशोधित जानकारी आवेदन पत्रों के साथ सादर सूचनार्थ प्रेषित है।

*Asos*  
Coordinator (VAC)

*(Signature)*  
(डॉ. वी.एस. छाबडा)  
Principal  
Govt.C.L.C.Arts and Science  
College Patan, Distt.-Durg (C.G)



ANNEXURE- II

APPLICATION FOR CONDUCTION VALUE ADDED COURSE

- 1. Name of the Department: Commerce
- 2 UG/PG Programme: UG/PG Student applied for this course on this session
- 3. Details of the Value Added Courses:
  - a. Name of the Value Added Course: Basic course on Indian accounting standerds (IND AS)
  - b. Type of the Value Added Course: Theory and case study
  - c. Short Description: Enclosure 1 enclosed- YES
  - d. Syllabus Including Marks: Enclosure 2 enclosed- YES  
Theory and case study-YES
- 4. Target audience: B.COM. I, II, III, M.COM. SEM I, SEM III  
Year/Semester (Indicate if more than one)
- 5. Details of Faculty handling the course:
  - a. Name of the Faculty handling the Value added course:
    - 1. Dr. Gaurav Sharma
    - 2. Mrs. Aaradhana Dubey
    - 3. Mr. Ankit Kumar Verma
  - b. Details including designation and expertise: enclosed 3 enclosed- YES
  - c. Contact details  
Email ID: gauravsharma6586@gmail.com  
Mobile No. : 8720042982
- 6. Tentative Time Table including dates of internal assessment: Enclosure 4
- 7. Proposed of students opting for the course: UG, PG and others
- 8. IQAC Minutes: Enclosed 5 enclosed- YES
- 9. Name and Designation of the Coordinator: (For the Value Added Course)  
Shailesh Kumar Mishra, Assistant Professor of English  
Email: skm2274@gmail.com  
Mobile No. : 8815006024

*[Signature]*  
 Head of the Department  
 (With date and seal)  
 17/02/22

*[Signature]*  
 Coordinator IQAC  
 17/02/22  
 COORDINATOR

Internal Quality Assurance Cell (IQAC)  
 Govt. Chandulal Chandrakar  
 Arts and Science College  
 Patan, Distt-Durg (C.G.)

*[Signature]*  
 Principal 17/2/2022  
 (With date and seal)

Principal  
 Govt.C.L.C Arts and Science  
 College Patan, Distt, Durg (C.G.)

Enclosure: 1

GOVERNMENT CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE

PATAN, DISTRICT:DURG(C.G.)

SHORT DETAILS OF THE VALUE ADDED COURSE (VAC)

\*\*\*\*\*

1. Name of the Department: Commerce

2. Criterion for Admission in the Course:  
Regular Admission in the college in the UG/PG Programme

3. Details of the Value Added Course:

NAME OF THE VALUE ADDED COURSE	TYPE OF THE VALUE ADDED COURSE
Basic Course On Indian Accounting Standard	Theory And Case Study

4. Target Audience :( in this session as per the applications)

B.ComI, B.Com.II, B.Com.III, M.Com. sem.I ,M.com.sem.III

5. Minimum Seats: 30

6: Total Students Registered: 33

7. Course Duration: 30 Hours

8. Details of the Faculty Handling the Value Added Course:

S.N.	NAME OF THE FACULY	DESIGNATION	EXPERTISE
i	Dr. Gaurav Sharma	Assistant Professor of Commerce	Accounting & Taxation
ii	Mrs. Aaradhana Dubey	Assistant Professor of Commerce	Accounting
iii	Mr. Ankit Kumar Verma	JBS Assistant Professor	Statistical analysis

9. Contact Details

Email ID: gauravsharma6586@gmail.com

Mobile No. : 8720042982

10. Name of the Head of the Department:

Dr. Gaurav Sharma, Assistant Professor of Commerce

Dr. Gaurav Sharma  
 शास. चन्द्रलाल चन्द्राकर  
 कला विभाग  
 पाटन डि. दुर्ग (छ.ग.)  
 Head of the Department

IQAC Coordinator 17/02/22

COORDINATOR

Internal Quality Assurance Cell (IQAC)  
 Govt. Chandulal Chandrakar  
 Arts and Science College  
 Patan, Distt-Durg (C.G.)

Principal 17/2/2022

Principal  
 Govt.C.L.C Arts and Science  
 College Patan, Distt, Durg (C.G.)

DEPARTMENT OF COMMERCE

GOVERNMENT CHANDULAL CHANDRAKAR PG College Patan

Value added Course on Basics of Indian Accounting Standards (IND AS)

Syllabus contents (Total Duration 30 hours)

Total marks: 100

Objectives: New set of Indian accounting standard is applicable for companies as per guideline of ministry of Corporate Affairs, SEBI and central board for direct taxes in India. With objectives to provides knowledge resources platform to various stakeholders of business and commerce community certificate course on new set of Indian accounting (INS AS) are starting by department of commerce at Government chandulal chandrakar PG college patan Durg (C.G).

Unit I Conceptual Issues (06 hours) Marks-20

- Basics of Indian accounting standard
- International accounting standard and Indian accounting standard body
- Financial statements and their content
- Applicability of IND AS in Indian companies
- Regulatory framework of IND AS in India
- Emerging issues in Indian accounting sector

Unit II Standard Related to Assets (06 hours) Marks-20

- IND AS 02 Inventory Accounting
- IND AS 16 Accounting for Lease
- IND AS 116 Accounting for PPE
- IND AS 41 Accounting For Agriculture
- IND AS 38 Intangible Assets



**Unit III Standard Related to liabilities (06 hours) Marks-20**

IND AS 23 Borrowing Cost

IND AS 102 Share Based Payment

IND AS 37 Provision, Contingent Liabilities and Contingent Assets

IND AS19 Employee Benefit

IND AS 12 Accounting for Income Tax

**Unit IV Standard related to reporting (06 hours) Marks-20**

IND AS 33 Earning per share

IND AS 08 Accounting Policies Changes in Accounting Estimates

IND AS 10 Events after Reporting Period

IND AS 108 Operating Segment

IND AS 24 Related Party Disclosures

**Unit V Standard Related emerging issues (06 hours) Marks-20**

IND AS115 Revenue from Contracts with Customers

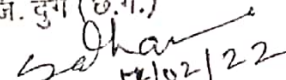
IND AS 113 Fair Value Measurements

IND AS 40 Accounting For investment property

IND AS 107 Hedge Accounting


  
13/02/22  
Head of the Department  
वाणिज्य विभाग

शास. चन्द्रलाल चन्द्राकर  
कला एवं विज्ञान महाविद्यालय  
पाटन जि. दुर्ग (छ.ग.)

  
13/02/22  
IQAC Coordinator

**COORDINATOR**  
Internal Quality Assurance Cell (IQAC)  
Govt. Chandulal Chandrakar  
Arts and Science College  
Patan, Distt-Durg (C.G.)

Principal

  
Principal 13/2/22  
Govt.C.L.C Arts and Science  
College Patan, Distt, Durg (C.G.)

Enclosure- 3

GOVERNMENT CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE

PATAN,

DISTRICT: DURG (C.G)

-----  
THE VALUE ADDED COURSE ON  
"BASIC COURSE ON INDIAN ACCOUNTING STANDARD"

DETAILS OF FACULTY THE FACULTY (COMMERCE)

S.N.	NAME OF THE FACULTY	DESIGNATION	EXPERTISE
i	Dr. Gaurav Sharma	Assistant Professor of Commerce	Accounting And Taxation
ii	Mrs. Aaradhana dubey	Assistant Professor of Commerce	Accounting
iii	Mr. Ankit Kumar Verma	JBS Assistant Professor(Commerce)	Statistical Analysis

*6/10/22*  
Head of the Department

साधित्य विभाग

शास्त्र. चन्द्रलाल चन्द्राकर

कला एवं विज्ञान महाविद्यालय

पाटन जि. (दुर्ग) (छ.ग.)

*S. Singh*  
*17/10/22*  
IQAC Coordinator

COORDINATOR

Internal Quality Assurance Cell (IQAC)

Govt. Chandulal Chandrakar

Arts and Science College

Patan, Distt-Durg (C.G)

Principal

*Principal*  
Principal

Govt.C.L.C Arts and Science  
College Patan, Distt, Durg (C.G.)

GOVERNMENT CHANDULAL CHANDRAKAR ARTS AND SCIENCE COLLEGE  
PATAN, DISTRICT: DURG (C.G)

-----  
THE SYLLABUS OF THE VALUE ADDED COURSE ON  
BASIC COURSE ON INDIAN ACCOUNTING STANDERD

S.N.	INTERNAL ASSESSMENT	TENTATIVE DATES
1	I UNIT	20/02/2022
2	II UNIT	25/02/2022
3	III UNIT	03/03/2022
4	IV UNIT	07/03/2022
5	V UNIT	12/03/2022

DATE OF FINAL ASSESSMENTS: 14/03/2022

*[Signature]*  
HEAD OF THE DEPARTMENT

गणित, संस्कृत, अंग्रेजी  
कला एवं विज्ञान परामर्शदाता  
पटान जि. दुर्ग (छ.ग.)

*[Signature]*  
IQAC COORDINATOR

COORDINATOR

Internal Quality Assurance Cell (IQAC)  
Govt. Chandulal Chandrakar  
Arts and Science College  
Patan, Distt-Durg (C.G.)

PRINCIPAL

*[Signature]*  
Principal  
Govt.C.L.C Arts and Science  
College Patan, Distt, Durg (C.G.)