# Financial Reporting (FR) 3 Faculty Name Prof. PK Mohanty; Sec A. B. and C Program MBA BM Academic Year and Term 2023-24; Term I

#### 1. Course Description:

Accounting is important to managers, organizations and societies. The role of accounting has changed over the years from being a just the process of recording the transactions to a comprehensive communication tool. It not only provides information but also helps in the decision-making process. The financial statements have emerged as an important means of organizational communication with the stakeholders. The primary objective of this course is to help the students to understand business decisions through the financial statements and to make the best use of the accounting information for taking decisions.

#### Course Content

The course content would largely include the following:

- a) Understanding business
- b) Understanding Accounting System
- c) Understanding Financial statements
- d) Preparation of financial statements
- e) Application of relevant Ind As / IFRS
- f) Interpretation of financial statements

#### Course Learning Outcomes (CLO)

The following are expected learning outcomes of the course. After going through the course the students are expected to be able to

- CLO -1: Understand the GAAP
- CLO-2: Convert the business decisions into financial statements
- CLO-3 :Understand the link between business decisions and the financial statements
- CLO-4 Analyse the financial performance of a business entity

# **Sec Scrng Prof Reason A Pk**

Dr. Nishkarsh Gupta, Dr. Anju Gupta

#### Sec Scrng Prof Reason A Pk:

A Practical Guide to Language Assessment Ildiko Porter-Szucs, Cynthia J. Macknish, Suzanne Toohey, 2025-03-11 A Practical Guide to Language Assessment prepares educators to create and implement assessments that truly reflect student proficiency and learning outcomes With a focus on practical training and essential tools this real world guide enables instructors to develop effective test blueprints craft precise assessment items address the unique needs of young learners integrate recent innovations like ungrading and AI and much more Offering insights for improving assessment outcomes each chapter is grounded in extensive research and tailored to the evolving demands of modern language education simplifying complex concepts and showing you how to apply them effectively in various educational contexts Throughout the book a team of highly experienced educators highlights the critical role of well chosen assessments explores the potential consequences of misaligned tools and equips you with the knowledge to make informed decisions Ideal for upper level undergraduates graduate students and professionals in the field of language education A Practical Guide to Language Assessment supports courses in second or foreign language assessment testing and professional development It is also a valuable resource for in service teachers assessment managers and policymakers in language program evaluation

**Proceedings of the Institution of Electrical Engineers** Institution of Electrical Engineers, 1926 Vols for 1970 79 include an annual special issue called IEE reviews Handbook of Psychopathy Christopher J. Patrick, 2019-06-14 Widely considered the go to reference and now extensively revised with over 65% new material this authoritative handbook surveys the landscape of current knowledge on psychopathy and addresses essential clinical and applied topics Leading researchers explore major theoretical models symptomatology and diagnostic subtypes assessment methods developmental pathways and causal influences from genes and neurobiology to environmental factors. The volume examines manifestations of psychopathy in specific populations as well as connections to antisocial behavior and recidivism It presents contemporary perspectives on prevention and treatment and discusses special considerations in clinical and forensic practice New to This Edition Extensively revised with more than a decade s theoretical empirical and clinical advances Many new authors and topics Expanded coverage of phenotypic facets with chapters on behavioral disinhibition callous unemotional traits and boldness Chapters on DSM 5 clinical interviewing cognitive and emotional processing and serial murder Significantly updated coverage of etiology assessment methods neuroimaging research and adult and juvenile treatment approaches The Journal of the Institution of Electrical Engineers ,1926 **Resources in Education** ,1998 Chemical Dependency Counseling Robert R. Perkinson, 2016-08-11 The best selling Chemical Dependency Counseling A Practical Guide provides counselors and front line mental health professionals with the information and skills they need to use evidence based treatments including motivational enhancement cognitive behavioral therapy skills training medication and 12 step facilitation Guiding the counselor step by step through treatment author Robert R Perkinson presents state of the art tools

forms and tests necessary for client success while meeting the highest standards demanded by accrediting bodies The Fifth Edition of this landmark text has been updated to include coverage of current topics of concern for counselors including full compliance with DSM 5 new coverage of steps 6 12 in 12 step facilitation discussions on synthetic and designer drugs new psychotherapeutic medications new survey data on patterns of use and abuse a list of online recovery support groups for clients and a new section on Recommendations for a Successful First Year in Recovery **Applied Mechanics Reviews** The Canadian Who's who ,2000 Cumulated Index Medicus, 1979 South African Medical Journal .1988 **Abridged Index Medicus** ,1997-07 Index Medicus ,2004 Inborn Metabolic Diseases Jean-Marie Saudubray, Matthias R. Baumgartner, John H. Walter, 2016-11-10 This work is recognised as the standard textbook for professionals involved in the diagnosis and management of inborn errors of metabolism IEM and an essential resource in this multidisciplinary field For the 6th edition all 43 chapters have been newly written or revised by authors with particular expertise in their subject areas Contents A clinical and biochemical approach to the recognition and diagnosis of IEM with algorithms to symptoms signs and syndromes in patients of all ages Emergency treatments Medications Separate comprehensive sections on IEM of Carbohydrates Mitochondrial Energy Amino and organic acids Vitamin responsive defects Neurotransmitter and Small peptides Lipid and Bile Acids Nucleic Acid and Heme Organelles Disorders affecting the synthesis and remodelling of complex lipids and fatty acid homeostasis are now included American Journal of Respiratory Asthma in the Workplace, Fourth Edition Jean-Luc Malo, Moira Chan-Yeung, David I. and Critical Care Medicine .2009 Bernstein, 2013-05-10 Occupational factors are responsible for a large percentage of cases of asthma in adults of working age Any irritant generated at high concentrations can cause occupational asthma and early diagnosis is critical because cure is still possible at this stage This latest edition of Asthma in the Workplace reflects the rapid pace of discovery and research in workplace asthma that has taken place in recent years This Fourth Edition retains the international flavor of prior editions with contributions from editors and contributors from around the world Several chapters commence with clinical histories and workplace scenarios relevant to the focus of the chapter making it particularly germane for primary care providers to develop skills in early recognition of the disease Topics discussed include Definitions historical background epidemiology genetics pathophysiology and animal models Guidelines for assessing the worker and the workplace and proposed guidelines for management including compensation aspects Medicolegal aspects prevention and surveillance Detailed information about specific agents including a variety of high and low molecular weight agents Other types of work related asthma conditions such as irritant induced asthma eosinophilic bronchitis and occupational rhinitis This new edition has been significantly restructured and places a greater emphasis on the clinical aspects of management and treatment This heightened focus on practical considerations makes it a truly comprehensive hands on resource for practitioners and researchers in this fast

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