



**M.M.K. & S.D.M. MAHILA MAHAVIDYALAYA  
MYSURU**

**P G DEPARTMENT OF COMMERCE**

**Organized**

**Guest Lecture on “An Overview of Accounting Theory”**

<b>DATE</b>	<b>: 26.04.2023</b>
<b>RESOURCE PERSON</b>	<b>: Dr. P.M Shiva Prasad</b> Assistant Professor Department of Commerce Terisian College Mysuru-570006
<b>ORGANISERS</b>	<b>: Dr. Devaki K K</b> HOD & Assistant Professor P G Department of Commerce MMK & SDM Mahila Mahavidyalaya, Mysore-570006 <b>:Dr. Dileep N</b> Assistant Professor P G Department of Commerce MMK & SDM Mahila Mahavidyalaya, Mysore
<b>VENUE</b>	<b>: Class Room F106</b>
<b>BENEFICIARIES</b>	<b>: 18 First Year M.Com Students</b>

**1. INTRODUCTION**

The PG Department of Commerce organized a guest lecture program on An Overview of Accounting Theory with Dr. P.M. Shiva Prasad as a resource person. Dr. Dileep N and Dr. Devaki K. K was the organizers of the programme. First year M.Com 18 students were beneficiaries of the programme. Through this session, students got an idea of the various concepts and recent issues in accounting theory.

## 2. PROGRAMME OBJECTIVES

- a) To introduce the concept and evolution of the accounting system in the world among the students.
- b) To provide better and more in-depth knowledge about the various accounting theories.
- c) To explore the regulatory mechanism in the accounting system prevailing in India.
- d) To show the various career avenues available in accounting education in India.

## 3. PROCEEDINGS

### Theory Session:

- a) Detailed explanation of the concept and evolution of the accounting system in the world.
- b) Detailed discussion about the accounting theories and practices in India.
- c) Describe the oversight and regulatory organizations that oversee the Indian accounting system.
- d) Explain the various career opportunities in accounting.

### Question and Answer Session:

An interactive and informative question-and-answer session enabled students to learn about accounting theory and practices in India. The session covered topics such as the history of accounting in India, current regulations and standards, and career opportunities in the field.

## 4. GUEST LECTURE OUTCOME

- a) It enhances the students skills in practical and theoretical concepts in accounting.
- b) Students were trained on the importance of accounting education and its career opportunities.
- c) Additionally, it improves their knowledge of the ethical considerations and regulations that govern the accounting profession, preparing them for future roles in the field.
- d) The program also focuses on developing critical thinking and problem-solving abilities necessary for success in the accounting industry.

## 5. CONCLUSION

Through this programme students were enlightened about the various issues in accounting theories, evolution, regulatory mechanisms, and other practical issues in accounting. The programme also provided students with hands-on experience through case studies and real-world examples, helping them apply theoretical knowledge to practical situations. Overall, the programme aimed to equip students with a comprehensive understanding of accounting principles and practices.



PRINCIPAL

MMK & SDM Mahila Mahavidyalaya  
Krishnamurthypuram, Mysore-570 004



GPS Map Camera

Mysuru, Karnataka, India

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570008, India

Lat 12.293628°

Long 76.643446°

26/04/23 02:35 PM GMT +05:30

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Mysuru, Karnataka, India

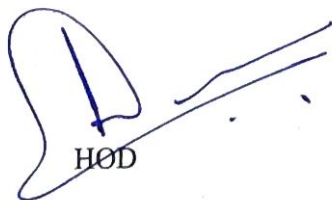
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6/04/2023

# An Overview of Accounting Theory

MMK AND SDM MAHILA MAHA VIDYALAYA, MYSORE

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Sl No.	Roll No.	Name	Date	Signature
1	PG22501	ANITHA M	26/04/2023	Anitha M.
2	PG22502	ANUPAMA J S	26/04/2023	Anu
3	PG22503	ANUSHA M	26/04/23	Anusha-M.
4	PG22504	ASHA S	26/04/23	Asha
5	PG22505	BHAVANA H L	26/04/23	Bhavana H.L
6	PG22506	H N POOJA	26/4/23.	P
7	PG22507	HARSHITHA S	26/04/2023	Harshitha-S
8	PG22508	JAYALAKSHMI	26/04/2023	Jayalalashmi
9	PG22509	KAVYA K	26/04/2023	Kavya
10	PG22510	KEERTHI P	26/4/2023	K
11	PG22511	NETHRAVATHI N	26/04/2023	Nethravathi N
12	PG22512	PAVITHRA L	26/4/2023	Pavithra-L
13	PG22513	RAKSHITHA T R	26/04/2023	Rakshitha T.R
14	PG22514	RAMYA S	26/04/2023	Ramya S.
15	PG22515	S SAHANA MACHAIAH	26/04/2023	S Mahi
16	PG22516	SPANDANA M G	26/04/2023	Spandana
17	PG22517	SUCHITHRA S	26/04/2023	Suchi
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