

<b>Programme:</b> M. Com (Advanced Accountancy)				<b>Semester : I</b>	
<b>Course:</b> Advanced Financial Accountancy				<b>Code:</b> PGMCOMIAAMJ124	
<b>Academic Year:</b> 2024-2025				<b>Batch:</b> 2024-2026	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lectures</b>	<b>Practical</b>	<b>Tutorials</b>	<b>Credits</b>	<b>Internal Continuous Assessment (ICA) (weightage)</b>	<b>Term End Examinations (TEE) (weightage)</b>
60	Nil	Nil	04	40%	60%

<b>Learning Objectives:</b>	<ul style="list-style-type: none"> <li>To develop an understanding of preparation of financial statements of banks and insurance companies</li> <li>To learn accounting practices of Banking and Insurance, Software Companies, BPO's, Hotels and Restaurants</li> </ul>
<b>Learning Outcomes:</b>	<ul style="list-style-type: none"> <li>Gain an insight into the nuances of preparation of various financial statements.</li> <li>students will be able to identify accounting practices relevant to Banking and Insurance, Software Companies, BPOs, Hotels, and Restaurants.</li> </ul>
<b>Pedagogy:</b>	Lecture, Case Studies, Presentation.

#### Detailed Syllabus: (per session plan)

#### Session Outline for Advanced Financial Accounting

Each lecture session would be of one hour duration (60 sessions).

Module	Module Content	Module Wise Pedagogy Used	Module Wise Duration
I	<b>Final Accounts &amp; Statutory Requirements for Banking Companies</b> <ul style="list-style-type: none"> <li>Final Accounts of Banking Companies</li> <li>Provisioning of Non- Performing Assets</li> <li>Form &amp; Requirements of Final Accounts</li> </ul>	Lecture, Case Studies, Presentation	15 Lectures
II	<b>Accounting of Life Insurance Companies</b> Theory-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies.	Lecture, Case Studies, Presentation	15 Lectures
III	<b>Accounting of General Insurance Companies</b>	Lecture, Case Studies, Presentation	15 Lectures

	Theory-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.		
IV	<b>Industry Specific Accounting Practices</b> Banking & Insurance Companies, non-profit institutions, Software and business process, outsources (BPO), Hotels and Restaurants, Valuation and accounting of intellectual property rights, HR Accounting, Agricultural Accounting.	Lecture, Case Studies, Presentation	15 Lectures

## REFERENCE BOOKS

- I. Grewal, T. S. Introduction to Accountancy. S. Chand and Company Pvt. Ltd.
- II. Shukla, S., & Grewal, T. S. Advance Accounts. S. Chand and Company Pvt. Ltd.
- III. Gupta, R. L., & Radhaswamy, M. Advanced Accountancy. S. Chand and Company Pvt. Ltd.
- IV. Mukherjee, S., & Hanif, M. Modern Accountancy. Tata Mc. Grow Hill and Co. Ltd.
- V. Chandwickh, L. Financial Accounting. Pentice Hall of India AdinBakley Pvt. Ltd.
- VI. Harsalekar, D. Financial Accounting for Management. Multi-Tech. Publishing Co. Ltd.
- VII. Tulsian, P. C. Financial Accounting. Pearson Publications.
- VIII. Porwall, L. S. Accounting Theory. Tata MCGrew Hills.
- IX. Institute of Chartered Accountants of India. Study Material.

**Any other information:**

**Note: Latest edition of books may be used.**