

 <p>Since 1951</p>	<p align="center">B. J. VANIJYA MAHAVIDYALAYA (Autonomous) (Grant-in-Aid) (Affiliated to Sardar Patel University) Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India Accredited with CGPA of 2.78 on four point scale at B++ Grade by NAAC Syllabus with effective from December - 2025</p>
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Master of Commerce (M.Com.)
Semester - IV

Course Code PB04ECOM51	Title of the Paper Corporate Accounting -II	Total Credit 04
Course Objectives	<ol style="list-style-type: none"> 1. To learn key techniques for analyzing financial statements effectively. 2. To understand Analysis and Interpretation of Financial Statements for decision making. 3. To make student expert in preparation of Final Accounts of Insurance Companies as per The Insurance Act 1938. 4. To make student expert in preparation of Final Accounts of Banking Companies as per present law. 	

Course Description		
Unit	Description	Weightage
1.	Financial Statement Analysis – Using of Techniques <ul style="list-style-type: none"> • Objectives of Financial Statement Analysis • Standards of Comparison • Sources of Information • Quality of Earnings • Techniques of Financial Statement Analysis • Horizontal analysis • Trend analysis • Vertical analysis 	25%
2.	Analysis and Interpretation of Financial Use and Rationale of Ratios <ul style="list-style-type: none"> • Liquidity Ratios • Leverage Ratios • Turnover Ratios • Profitability Ratios • Valuation Ratios • Case Study related to Financial Ratios • Du-Pont Analysis. 	25%
3.	Final Accounts of Insurance Companies as per The Insurance Act 1938 <ul style="list-style-type: none"> • Introduction and Insurance Business in India • Appointment of Ombudsmen • Insurance Regulatory and Development Authority of India (IRDA) • Financial Statements of Insurance Business • Important terms • Life Insurance and General Insurance 	25%

4.	Final Accounts of Banking Companies as per The Banking Regulation Act 1949 <ul style="list-style-type: none"> • Legal Requirements • Preparation of Profit and Loss Account • Comments on P&L Items • Preparation of Balance Sheet • Comments on Balance Sheet Items • Accounting Policies of Banking Sector • Accounting Treatment of Various P&L and Balance Sheet Items 	25%
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Teaching- Learning Methodology	Lecture, Group Discussion, Doubt Solving, Power Point Presentation, Case Study, Real Life Company Examples, & Seminar
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/ Written Examination	20%
2.	Internal Continuous Assessment in the form of Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	External Examination	70%

Students will have to score minimum of 40% to pass the course.

Course Outcomes: Having Completed this course, the students will be able to:	
1.	Apply key techniques to analyze financial statements accurately.
2.	Interpret financial data to support effective decision-making.
3.	Knowledge of How to prepare Final Accounts of Insurance Companies as per the Insurance Act 1938.
4.	Knowledge of How to prepare Final Accounts of Banking Companies as per the Latest rules and regulations.

Suggested References:	
Sr. No.	References
1.	Maheshwari S. N. and Maheshwari S. K., “ <i>Corporate Accounting</i> ” Vikas Publishing House Pvt Ltd.
2.	Ghosh T. P. (2007)., “ <i>Accounting Standards and Corporate Accounting Practices</i> ” New Delhi Taxmann Allied Services (P.) Ltd.,
3.	Gupta R. L. and Radhaswamy M. (2006), “ <i>Advanced Accountancy</i> ” Vol.II, New Delhi Sultan Chand & Sons.
4.	Narayanswamy R. (2007)., “ <i>Financial Accounting: A Managerial Perspective</i> ”., New Delhi, Prentice Hall of India Private Ltd.,
5.	Relevant Literature published by the Reserve Bank of India (RBI)
6.	Relevant Literature published by Security Exchange Board of India (SEBI)
7.	Relevant Literature published by IRDA
8.	On-Line Resources available that can be used as Reference Material

