



**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**

**Master of Commerce (M.Com.)**

**Semester - IV**

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

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



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

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

**Course Outcomes: Having Completed this course, the students will be able to:**

<p><b>1.</b> Apply key techniques to analyze financial statements accurately.</p> <p><b>2.</b> Interpret financial data to support effective decision-making.</p> <p><b>3.</b> Knowledge of How to prepare Final Accounts of Insurance Companies as per the Insurance Act 1938.</p> <p><b>4.</b> Knowledge of How to prepare Final Accounts of Banking Companies as per the Latest rules and regulations.</p>
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**Suggested References:**

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

