

## Syllabus for M.Com (Banking & Insurance)

Course Name: Corporate Financial Accounting  
Course Code: 105

Semester: I  
Marks Distribution: 20+80

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- Unit- I: Company Accounts: Legal provisions relating to company books and Accounts- Profit and Loss Account, balance sheet, Directors responsibility relating to the disclosure- Disclosure practices- Types of Reporting (Including Problems)
- Unit- II: Valuation of Shares and Goodwill: Valuation of Shares- Need and Scope- Methods of Valuation- Valuation of Goodwill: Need, Scope- Methods of Valuation of Goodwill. (Including Problems)
- Unit- III: Inflation Accounting: Meaning and Need and Scope- Price level Changes and Financial Statements- Approaches to Price level accounting- Current Purchasing Power Accounting- Current cost Accounting- Merits and Demerits. (Including Problems)
- Unit- IV: Investment Accounts: Meaning and need- Quotations- Types of Quotations- Divided Quotations- Investment Accounts. (Including Problems)
- Unit- V: Accounting for Public Utilities: Meaning- Nature and significance of Public Utility accounts, Double Accounting- Fund Accounting- Accounts of electricity undertakings including distribution of surplus- Replacement of Assets. (Including Problems)

### Suggested Readings:

1. S.K. Battacharya, John Dearden, Accounting for Management: Vikas Publishing House Ltd., New Delhi.
2. Jain and Narang: Advanced Accountancy, Kalyani Publishers, New Delhi.
3. R.L. Guptha and M.Radhaswamy; Advanced Accountancy, Chand & Sons, New Delhi.
4. Shukl and Grewal- Advanced Accounts, S. Chand & Co, New Delhi.
5. Jain R.K. and Narang, K.L; Advanced Accountancy, Kalyani Publishers, New Delhi
6. Corporate Finance- R.L.Mathur-Sublime Pub.
7. Corporate Accounting- Prof.Suresh Bhirud Dimand Pub.