

**Accountancy**  
**Advanced Accountancy**

<b>Semester V</b>	<b>Subject Code: C51702</b>	<b>Lectures: 60</b>
-------------------	-----------------------------	---------------------

**Objectives:**

- To equip students to prepare financial statements of Banking Companies.
- To impart working knowledge regarding computation of Insurance claims for loss of stock and loss of profit and preparation of Investment accounts.
- To be conversant with the accounting of National network of Branches applicable to any organization.
- To equip students to seek employment in accounting firms.

**Unit 1: Banking Companies Final Accounts**

**14**

- Introduction
- Legal provisions
- Non Performing Assets, Statutory Reserves, Acceptances, Endorsements and other obligations, Bills for Collection, Rebate on Bills Discounted and Provision for Bad and Doubtful Debts
- Preparation of Final Accounts in Vertical Format as per Banking Regulation Act, 1949
- Introduction to Core Banking System.

**Unit 2: Insurance Claim**

**10**

- Introduction
- Types of Insurance Claims
  - Claim for Loss of Stock :-Procedure for calculation, Average Clause, Under and Over valuation of Stock and Treatment of Abnormal items
  - Claim for Loss of Profit:-Procedure for ascertaining Claims.

**Unit 3: Branch Accounts**

**12**

- Introduction
- Accounting methods for dependent branches
  - Debtors System
  - Stock and Debtors System
- Goods supplied at cost and invoice price.

**Unit 4: Investment Accounts**

**12**

- Introduction
- Cum and Ex-Interest
- Brokerage/Expenses on purchase and sales
- Declaration of Dividend and Bonus Shares

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>• Valuation of closing Investments by FIFO Method &amp; Market price Method.</li></ul> |  |
|--|--|

**Assignments and Library Hours -12 Hours**

**Recommended Text Books:**

- Chopde L.N, Choudhari D.H., Jagtap Subash, Jagtap Kishor, Kalkar Anjali -“Advanced Accountancy” – (latest) Mumbai Sheth Publications, Mumbai,2001
- M.G. Patkar “Advanced Accounting”, Phadke Prakashan, Rawat,2003
- Dr Suhas Mahajanand Dr Mahesh Kulkarni, “Advanced Accounting”, Nirali Prakashan, Delhi,2004

**Recommended Reference Books:**

- Maheshwari S.N. “Advance Accountancy Vol I” – (Tenth Edition) Delhi Vikas Publishing House Pvt.Ltd. , New Delhi, 2011
- Maheshwari S.N. “Advance Accountancy Vol II” – (Tenth Edition) Delhi Vikas Publishing House Pvt.Ltd. , New Delhi, 2011
- Ashok Sehgal and Deepak Sehgal, “Advanced Accounting” Taxman Allied Services (P) Ltd, New Delhi, 2002
- Gupta R.L. –“Advance Accountancy” Vol II , Sultan Chand , New Delhi, 1972

**Accountancy**  
**Financial Management and Social Finance**

<b>Semester VI</b>	<b>Subject Code: C61702</b>	<b>Lectures: 60</b>
--------------------	-----------------------------	---------------------

**Objectives:**

- To equip students to integrate knowledge of Accounting with Financial Management and Management Accounting and its application for Managerial decision making.
- To impart basic skills for analysis of financial statements.
- To acquire conceptual knowledge and relevance of Social Finance and Impact Investing.

<b>Unit 1: Capital Structure</b>	<b>10</b>
<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Optimal Capital Structure</li> <li>• Features of an appropriate Capital Structure</li> <li>• Considerations in Capital Structure Planning</li> <li>• Business Risk v/s Financial Risk</li> <li>• EBIT and EPS analysis</li> <li>• Capital structure theories               <ul style="list-style-type: none"> <li>○ Net Income Approach (Theory and Problems)</li> <li>○ Net Operating Income Approach (Theory and Problems).</li> </ul> </li> </ul>	
<b>Unit 2: Dividend Decisions</b>	<b>10</b>
<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Objectives of Dividend policies</li> <li>• Types of Dividend</li> <li>• Dividend Models               <ul style="list-style-type: none"> <li>○ Walter's model(Theory and Problems)</li> <li>○ Gordon's model (Theory and problems).</li> </ul> </li> </ul>	
<b>Unit 3: Interpretation and Analysis of Financial Data– Part I</b>	<b>12</b>
<ul style="list-style-type: none"> <li>• Introduction- meaning and definition of Management Accounting</li> <li>• Parties Interested in the Financial Statements</li> <li>• Methods and Devices used in Analysis of Financial Statements</li> <li>• Ratio Analysis - all ratios under Profitability, Activity, Liquidity and Solvency.</li> </ul>	
<b>Unit 4: Interpretation and Analysis of Financial Data– Part II</b>	<b>10</b>
<ul style="list-style-type: none"> <li>• Fund flow statement(Theory and problems)</li> <li>• Cash Flow Statement (Theory).</li> </ul>	
<b>Unit 5: Social Finance and Impact Investing</b>	<b>06</b>
<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Social Finance-Concept, Emergence, Relevance and Role.</li> <li>• Benefits of Social Finance</li> </ul>	

- Tools of Social Finance
  - Innovation Funds
  - Social Impact Bonds and Pay for Success
  - Development Impact Bonds
- Impact Investing: Concept, Emergence, Relevance and Role.

### Assignments and Library Hours 12 Hours

#### Recommended Text Books:

- Chopde L.N, Choudhari D.H., Jagtap Subash, Jagtap Kishor, Kalkar Anjali -“Advanced Accountancy” – (latest) Mumbai Sheth Publications, Mumbai,2001
- M.G. Patkar “Advanced Accounting”, Phadke Prakashan, Rawat,2003
- Dr. Narendra B. Gosavi, “ Advanced Accounting II” , Prashant Pulication, Jalgaon.
- Dr Suhas Mahajanand Dr Mahesh Kulkarni, “Advanced Accounting”, Nirali Prakashan, Delhi,2004

#### Recommended Reference Books:

- Murthy .A.and Guruswamy .S “Management Accounting”, 2nd Edition. New Delhi, Tata McGraw Publications,2009
- Sr. Kr. Paul, “ Financial Statement Analysis “, New Central Book Agency, Kolkata, 2008
- Gupta R.L. –“Advance Accountancy” – (Volume Two) Delhi Sultan Chand, New Delhi, 1979
- P.Periasamy -"Financial Management",Chennai,Vijay Nicole Imprints Private Limited, Third Edition, 2011
- Financial Policy & Management Accounting by Bhababosh Banerjee, 2<sup>nd</sup> Edition, Prentice Hall of India Pvt. Ltd., 2005
- Financial Management by M.R. Agarwal , Tenth Edition, Garima Publication, New Delhi, 2011
- Financial Management by I.M. Pandey , 9<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi,2004
- Management Accounting N.M. Singhvi and Ruzbeh J. Bodhwala., Precent hall of India, Pvt. Ltd, New Delhi, 2006
- Satish Inamdar, “Principles of Financial Management”, 9<sup>th</sup> Edition, Everest Publishing House,Pune, 2011
- Anthony Bugg, “ Impact Investing: Transforming how we make money while making a difference”, John Willey Publishing House.

#### Recommended Research Articles

- Anthony Bugg- Levin and John Goldstain, “Impact Investing: Harnessing Capital market s to Solve Problems at scale”,(2009),Community Development Investment Review pg-30-41.