

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

1. Advanced Financial Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Foreign Currency Conversion (As per Accounting Standard/s applicable)	15
2	Final Accounts & Statutory Requirements for Banking Companies	15
3	Accounting & Statutory Requirements of (Insurance Companies	15
4	Accounting & Statutory Requirements of Co-operative Societies	15
Total		60

SN	Modules/ Units
1	Foreign Currency Conversion (As per Accounting Standard/s applicable)
	Requirements as per Accounting standard/s Foreign Branches
2	Final Accounts & Statutory Requirements for Banking Companies
	Final Accounts of Banking Companies Provisioning of Non- Performing Assets Form & Requirements of Final Accounts
3	Accounting & Statutory Requirements of (Insurance Companies
	<ul style="list-style-type: none"> • Accounting Provision for insurance Act and Insurance Regulation and Development Authorities for <ol style="list-style-type: none"> 1) Life Insurance Business 2) General Insurance Business • Forms and Requirements of Final Accounts for <ol style="list-style-type: none"> 1) Life Insurance Business 2) General Insurance Business
4	Accounting & Statutory Requirements of Co-operative Societies
	<ul style="list-style-type: none"> • Accounting Provision of Maharashtra State Co-operative Societies Act and Rules • Forms and Requirements of Final Accounts