

Programme Name	Master of Commerce
Semester	Fourth
Paper No	4.31
Course Code	
Course Name	Advanced Financial Accounting
Course Type	Elective Course
Effective from	DECEMBER 2012
Objective	To acquaint students with the according concepts, tools and techniques for managerial decisions.

Unit No.	Topic No.	Content	Hrs.	Marks W + %	Credit
1	01	Analysis of Financial Statement: - I Interpretation and Analysis of Financial position from given ratio and other details. (including projected statements)	15	25	01
2	02	Analysis of Financial Statement: - II Preparation and interpretation of Fund Flow and Cash Flow Statement. (including projected statements)	15	25	01
3	03	Accounting Theory Concepts, Conventions, Principles (GAAP) of Accounting.	15	25	01
4	04	Emerging Dimensions in Accounting a. Inflation Accounting CPP and CCA. b. Accounting Standards - Need and Process. c. Indian Accounting Standard : As 1 to 6 & As 8 to 9. d. Harmonization of accounting Standards. b. Human Resource Accounting. c. Social Accounting. d. Environment Accounting. e. Economic Value Added (EVA)	15	25	01

Note : - 75% for practical example and 25% for theory

**References:**

1. Rana T. J. : "Management Accounting", Sudhir Prakashan, Ahmedabad
2. Gupta, R.L : Advanced Financial Accounting, S.Chand & Co New Delhi.
3. Maheshwari, S.N: Advanced Accountancy - Vol. II Vikas Publishing House, New Delhi.
4. Monga, J.R.: Advanced Financial Accounting, Mayoor Paprebacks, Noida
5. Narayan swamy , R : Financial Accounting : A Manager ial Perspective, Prentice Hall of India
6. Shukla, M.C and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.