

SARDAR PATEL UNIVERSITY
Programme: FOURTH YEAR OF BCOM
Semester: VIII
Syllabus with effect from: JUNE 2013 (BATCH 2010)

Paper Code: UB08ECOM01	Total Credits: 4
Title Of Paper: International Accounting – II	

Unit	Description in detail	Weightage (%)
1	Harmonization of Accounting Practices Introduction- Need- Harmonization Process- Institutional efforts in Harmonization- Impediments to Harmonization-Accounting Models	25 %
2	Foreign Financial Statements Analysis (Theory- 40% and Examples- 60%) Introduction- Traditional Techniques of Financial statement analysis only- Difficulties in analyzing foreign financial statements (Examples excluding Profitability and Liquidity ratios)	25 %
3	Segment Reporting and Interim Financial Reporting Introduction- International GAAP on Segment Reporting- Indian GAAP on Segment Reporting- IAS 34 on Interim Financial Reporting- Disclosures- Comparative Statements- Indian GAAP on Interim Financial Reporting	25 %
4	International Taxation (Theory- 60% and Examples- 40%) Introduction- International Tax Planning- Objectives- international taxation policy in practice-Double taxation vs. Tax treaties- Tax treaties by Government of India-Broad features of India's DTA Agreements-Harmful tax practices (Examples based on treatment of foreign income and foreign taxes paid)	25 %
	Tutorial: Credits – 1, Marks – 25.	
5	5 questions from each unit. Journal on the same shall be maintained by the students. Evaluation: Internal 25 marks. Journal shall be evaluated by the concerned teacher.	

Basic Text & Reference Books:

- International Accounting- Shirin Rathore.
- International Accounting- A.K. Das Mohapatra.

