

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: IV
Syllabus with effect from : NOVEMBER 2012

Paper Code: UB04ECOM15	Total Credit: 3
Title Of Paper: Accounting for Banking & Insurance	

Unit	Description in detail	Weighting (%)
1	Introduction to Accounting of Banking Companies Important provisions of Banking Regulation Act, 1949 Classification of bank advances on the basis of assets performance Rebate on bills discounted	25 %
2	Preparation of Final accounts of Banking Companies Examples based on new formats of balance sheet and Profit & Loss Account of Bank	25 %
3	Fire Claims Introduction Claim for loss of stock policy, Average clause Claim for consequential loss policy	25 %
4	Accounting for General Insurance Companies Introduction, Types of general Insurance Explanation of terms related to premium, claim, commission and claim Preparation of Revenue Account (Fire & Marine Insurance only)	25 %

Basic Text & Reference Books

- Advanced Accountancy – Jain S P and Narang K L
- Advanced Accountancy – Tulsian
- Advanced Accountancy 2 – S N Maheshwari & S K Maheshwari
- Advaced Accounts – Shukala M C and Grawal T S

