

SARDAR PATEL UNIVERSITY
B.Com. Semester: II
Syllabus with Effect From: November/December-2019

Paper Code: UB02DCOM52	Total Credit: 3
Title Of Paper: Advanced Accounting - IV	

Objective: To enable the students to acquire the basic knowledge of the Valuation of Goodwill and Equity Shares, Fire Claim and Accounting for General Insurance Companies.

Unit	Description of Detail	Weighting(%)
I	Valuation of Goodwill Goodwill: Definition, factors affecting goodwill, Need for valuation of goodwill, Methods of Valuation of Goodwill, Examples on valuation of Goodwill, Methods - Average Profit Method and Super Profit Method.	25%
II	Valuation of Equity Share Shares Need for valuation of shares, factors affecting value of shares, Examples of valuation of shares, Methods of valuation of shares - Intrinsic value, Yield value, and Fair Value.	25%
III	Fire Claims Introduction, Claim for loss of stock, Average Clause (Including Normal & Abnormal stock). Claim for consequential loss.	25%
IV	Accounting for General Insurance companies Introduction, Types of general Insurance, Explanation of terms related to premium, claim, and commission. Preparation of Revenue Account (Fire & marine Insurance only)	25%

Basic Text & Reference Books:-

- Advanced Accountancy: Jain S P And Narang KL
- Advanced Accountancy: P.C. Tulsian
- Advanced Accountancy 2: S. N. Maheshwari & S. K. Maheshwari
- Modern Accountancy: Mikharjee And Hanif
- Advanced Accountancy: Shukla M. C. And Grawal T. S.