

**SARDAR PATEL UNIVERSITY**  
**B. Com. (Honours) (3 Years)**  
**Specialization in Corporate Banking & Insurance**  
**Semester: IV**  
**Syllabus with effect from: December 2016**

<b>Paper Code: UB04ECOH03</b>	<b>Total Credits: 4</b>
<b>Title of Paper: Accounting for Banking and Insurance</b>	

Unit No.	Description in Detail	Weightage
<b>1</b>	<b>Introduction to Accounting of Banking Companies</b> Important provisions of Banking Regulation Act, 1949, Classification of Bank Advances on the basis of asset performance, Examples only on Rebate on bills discounted	<b>25%</b>
<b>2</b>	<b>Final Accounts of Banking Companies (Examples only)</b> Examples based on formats of balance sheet only	<b>25%</b>
<b>3</b>	<b>Fire Claims</b> Introduction, Claim for loss of stock policy, Average Clause, Claim for consequential loss policy	<b>25%</b>
<b>4</b>	<b>Accounting for General Insurance companies (Examples only)</b> Introduction, Types of general Insurance Explanation of terms related to premium, claim, commission, Preparation of Revenue Account (Fire & marine Insurance only)	<b>25%</b>

**Evaluation : Internal : 40 Marks (Theory)**  
**: External: 60 Marks (Theory) – Two Hours Examination**

**Tutorial : Credit – 1 Marks – 25**

<b>5</b>	Total Twenty questions (theory and examples) from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students	<b>25%</b>
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**Evaluation : Internal : 25 Marks**

Journal shall be evaluated by the concerned teachers.

**Reference Books:**

**Reference Books:**

- Advanced Accountancy- Jain S P and Narang K L
- Advanced Accountancy- Tulsian
- Advanced Accountancy 2- S N Maheshwari and S K Maheshwari
- Advanced Accounts- Shukla M C and Grawal T S