

**SARDAR PATEL UNIVERSITY**  
**B. Com. (Honours) (3 Years)**  
**Specialization in International Accounting and Corporate Banking & Insurance**  
**(Under Choice Based Credit System Based on UGC Guidelines)**  
**Syllabus with effect from: November / December -2019**  
**Semester: IV**

<b>Paper Code: UB04DCOH23</b>	<b>Total Credits:04</b>
<b>Title of Paper: Accounting for Banking &amp; Insurance</b>	

Objective: The objective of this course is familiarizing students with basic understandings of final accounts of Banking and Insurance companies.

<b>Unit No.</b>	<b>Description in Detail</b>	<b>Weightage</b>
<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</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>Unit – 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:**

- 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