



SECOND YEAR OF MASTER OF COMMERCE MAJOR BANKING AND FINANCE REVISED SYLLABUS ACCORDING TO CBCS NEP 2020

COURSE TITLE: CORPORATE FINANCIAL ACCOUNTING
SEMESTER-III, W.E.F. 2024-2025

**RECOMMENDED BY THE BOARD OF STUDIES IN COMMERCE
AND**

APPROVED BY THE ACADEMIC COUNCIL

Devrukh Shikshan Prasarak Mandal's

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and
Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh.
Tal.Sangmeshwar, Dist. Ratnagiri-415804, Maharashtra, India

Academic Council Item No: _____

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Master of Commerce
Name of the Department	:	Commerce
Name of the Class	:	Second Year
Semester	:	Third
No. of Credits	:	04
Title of the Course	:	Corporate Financial Accounting
Course Code	:	COE601
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any First Year of M.Com passed student seeking Admission to Second year Master Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	PG
Pattern of Marks Distribution for TE and CIA	:	60:40
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2024-2025
Ordinances /Regulations (if any)		

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce and Vid. Dadasaheb Pitre Science College, Devrukh (An Autonomous College Affiliated with University of Mumbai)

Syllabus for Second Year of Master of Commerce in Banking and Finance

(With effect from the academic year 2024-2025)

SEMESTER-III

Paper No.— V

Course Title: Corporate Financial Accounting

No. of Credits - 04

Type of Vertical: Major and Minor

COURSE CODE: COE601

Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to...

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Understand	To understand the concepts of Organizational setting
CLO-02	Apply	To apply Foundation of Individual Behaviour
CLO-03	Analyze	To analyze the scope of Group Dynamics and Behaviour
CLO-04	Evaluate	To evaluate the Emerging Challenges

Syllabus for Second Year of Master of Commerce in Banking and Finance

(With effect from the academic year 2024-2025)

SEMESTER-III

Paper No.— V

Course Title: Corporate Financial Accounting

No. of Credits - 04

Type of Vertical: Major and Minor

COURSE CODE: COE601

Corporate Financial Accounting

Modules at a Glance

SN	Modules	No. of Lectures	Credit
1	Corporate Financial Reporting	15	01
2	International Financial Reporting Standards (IFRS) & Ind - AS	15	01
3	Valuation of Business for Amalgamation & Merger	15	01
4	Consolidated Financial Statement	15	01
Total		60	04

SN	Modules/ Units
1	Corporate Financial Reporting
	<ul style="list-style-type: none"> • Introduction of Financial Reporting • Need for reporting • Contents of Financial Report • Recent trends in Financial reporting
2	International Financial Reporting Standards (IFRS) & Ind - AS
	<ul style="list-style-type: none"> • Accounting Standards (AS) – applicability, interpretation, scope and compliance in India • Introduction to I.F.R.S • Ind – AS • Specific Ind AS: Borrowing Costs Operating Segments Earnings per share Income Taxes Accounting for fixed assets
3	Valuation of Business for Amalgamation & Merger
	Meaning, Need & Approach Methods of valuation
4	Consolidated Financial Statement
	Meaning, Stand Alone Financial Statements Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)

Access to the Course

The course is available for all the students admitted for Master of Commerce.

Forms of Assessment

The assessment of the course will be of Diagnostic, Formative and Summative type. At the beginning of the course diagnostic assessment will be carried out. The formative assessment will be used for the Continuous Internal Evaluation whereas the summative assessment will be conducted at the end of the term. The weightage for formative and summative assessment will be 60:40. The detailed pattern is as given below.

Term End Evaluation (60%)

Question Paper Pattern

100 Marks (Will be converted to 60 Marks)

Time: 3 hours

Question No.	Sub-Question	Module	Question Pattern	Marks
Q.1		All Module	Multiple Choice Questions (Attempt any 10 out of 15)	20
Q.2	a, & b	I	Solve any one questions from given two questions	20
Q. 3	a, & b	II	Solve any one questions from given two questions	20
Q. 4	a, & b	III	Solve any one questions from given two questions	20
Q. 5	a, & b	IV	Solve any one questions from given two questions	20
Total				100

Internal evaluation (40%)

Sr. No.	Description	Marks
1	30 Marks Unit Test Converted to 15 Marks	15
2	Assignments (Minimum four)	10
3	Attendance/Active Participation in teaching learning Process	05
4	Subject related activities as assigned by the teacher –PPT/Viva/Project/Survey etc.	10
Total		40

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a failure. The Board of Examinations of the college reserves the right to change the grading scale.

References: