



Gyanmanjari
Innovative University

Course Syllabus
Gyanmanjari Institute of Commerce
Semester-5 (B.COM)

Subject:Advanced Accounting- BCOFA15318

Type of course: Major (Core)

Prerequisite:

Understanding of basic accounting principles, financial accounting, cost accounting, partnership accounts, business laws, tax concepts, and proficiency in accounting software and spreadsheets.

Rationale:

This Course equips students with knowledge in handling complex financial transactions, specialized accounting practices, and preparing consolidated financial statements for large businesses and corporate entities.

Teaching and Examination Scheme:

Teaching Scheme			Credits	Examination Marks			Total Marks
CI	T	P	C	SEE	CCE		
					MSE	ALA	
4	0	0	4	100	30	70	200

Legends: CI-Classroom Instructions; T – Tutorial; P - Practical; C – Credit; SEE – Semester End Evaluation; MSE- Mid Semester Examination; V – Viva; CCE-Continuous and Comprehensive Evaluation; ALA- Active Learning Activities.

4 Credits * 25 Marks = 100 Marks (each credit carries 25 Marks)

SEE 100 Marks will be converted into 50 Marks

CCE 100 Marks will be converted into 50 Marks

It is compulsory to pass in each individual component



Course Content:

Sr. No	Course content	Hrs.	% Weightage
1	Introduction to Advanced Accounting (Theory) <ul style="list-style-type: none"> History of advance account Meaning and definition of advance account Type of advance account Objective of advance accounting Role of Advanced Accounting in Corporate Financial Management 	15	25
2	Advanced Financial Statement Analysis (Theory,practical) <ul style="list-style-type: none"> Ratio Analysis: meaning , concept ,merits , types ,impotence, objective Profitability ratio Liquidity ratio Solvency Ratios 	15	25
3	Accounting for Mergers and Acquisitions (Theory, Practical) <ul style="list-style-type: none"> Mergers and Amalgamations and acquisitions Definitions ,meaning ,concept ,objective ,importance . Goodwill Method of Accounting Purchase Method of Accounting 	15	25
4	Investment Accounting(Theory,) <ul style="list-style-type: none"> Types of Investments: meaning ,concept ,importance, advantages ,limitation ,objectives Shares Debentures Government Bonds 	15	25



Continuous Assessment:

Sr. No	Active Learning Activities	Marks
1	Financial Statement Analysis Activity: Students will select a listed company, download its annual report, and analyze the financial statements, focusing on key ratios and performance indicators. Based on their analysis, students will prepare a brief report and upload its PDF it on the GMIU web portal.	10
2	Audit Firm Visit Activity: Students will visit a local audit firm to understand the auditing process and the role of auditors in advanced accounting practices. Based on their visit and interaction with professionals, students will prepare a brief report and upload PDF it on the GMIU web portal.	10
3	Ratio Analysis: Profitability, Liquidity, and Solvency Ratios Student will create a chart of ratio analysis and its formula and upload its PDF report on GMIU Web portal .	10
4	Cash Flow Statement Analysis Activity: Students will download the cash flow statements of any one listed companies and compare their cash inflows and outflows under operating, investing, and financing activities. Based on their analysis and findings, students will prepare a brief report and upload PDF it on the GMIU web portal.	10
5	Accounting for Mergers and Acquisitions Activity: Students will identify on the concepts of mergers, amalgamations, and acquisitions. Based on the information , students will prepare case study and make a PPT and upload PPT it on the GMIU web portal.	10
6	INVESTMENT Student will visit the share markets agency and identified and take information about current situation ,current investment and how to earn money with investment etc and create there PPT and upload on gmiu portal .	10
7	Attendance	10
Total		70



Suggested Specification table with Marks (Theory):100

Distribution of Theory Marks (Revised Bloom's Taxonomy)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage	40%	30%	20%	10%	-	-

Note: This specification table shall be treated as a general guideline for students and Faculty. The actual distribution of marks in the question paper may vary slightly from the above table.

Course Outcome:

After learning the course, the students should be able to:	
CO1	Understand the historical development and evolution of advanced accounting practices and their significance in modern business.
CO2	Calculate and analyze Earnings Per Share (EPS) and Diluted EPS to evaluate a company's profitability and its impact on shareholders.
CO3	Apply appropriate accounting treatments for business combinations to prepare accurate consolidated financial statements.
CO4	Analyze the valuation methods for investments and understand their impact on financial statements.

Instructional Method:

The course delivery method will depend upon the requirement of content and the needs of students. The Faculty, in addition to conventional teaching methods by black board, may also use any tools such as demonstration, role play, Quiz, brainstorming, MOOCs etc.

From the content 10% topics are suggested for flipped mode instruction.

Students will use supplementary resources such as online videos, NPTEL/SWAYAM videos, e-courses, Virtual Laboratory

The internal evaluation will be done on the basis of Active Learning Assignment

Practical/Viva examination will be conducted at the end of semester for evaluation of performance of students in the laboratory.

Reference Books:

- [1] Advance Account by M. C. Shukla, T. S. Grewal, and S. C. Gupras
- [2.] Financial Statement Analysis" by K. R. Subramanyam
- [3.] Advanced Accounting" by Paul P. May, Richard E. Schuster, and David J. Smith
- [4.] Financial Accounting: Advanced" by T.S. Grewal

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