

Revised syllabus (2019 Pattern) B.Com. Degree course (CBCS) Syllabus for

Third Year B. Com Semester – VI

Subject Name: - Advanced Accounting-II

Subject Code: - 302 -II

302-II: Advanced Accounting –II

Unit No.	Unit Title	Content
5	Final Accounts of Co-operative Societies	- Meaning and Introduction, - Allocation of Profit as per Maharashtra State Co-Operative Societies Act. Preparation of Final Accounts of Credit Co-Op. Societies & Consumer Co-op. Societies
6	Branch Accounting	- Concept of Branches & their Classification from accounting point of view. - Accounting treatment of dependent branches & independent branches. Methods of charging goods to branches.
7	Recent Trends in Accounting	- Forensic Accounting - Accounting for Corporate Social Responsibility - Accounting for Derivative Contracts - Artificial Intelligence in Accounting
8	Analysis of Financial Statements	- Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc. Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt-Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.