

COURSE OBJECTIVES & COURSE OUTCOMES

Subject: Financial Accounting VI

T.Y.B.COM (Accounting & Finance)

(Semester V)

Sr. No.	Course Objectives	Course Outcomes
1)	To acquaint students with the provisions of Banking Regulation Act, 1949 and enable them to prepare Banking Company Accounts.	Students would be acquainted with the provisions of Banking Regulation Act, 1949 and would be able to prepare Final Accounts for Banking Companies.
2)	To help students enumerate various types of general insurances and enable them to prepare Insurance Company Accounts.	Students would name various general insurance policies, explain the working of Insurance companies and would be able to prepare the Final accounts of General, Fire and Marine Insurance Companies.
3)	To acquaint students with Non-Banking Financial Companies and the provisions related to their registration and also enable them to prepare final accounts of Non-Banking Companies.	Students would discuss various provisions related to Non-Banking Financial Companies and would be able to prepare their final accounts.
4)	To enable students to compute the value of Goodwill and Shares for business restructuring purposes.	Students would compute Goodwill using Maintainable Profit and Super Profit method. They would also be able to do valuation of shares under Intrinsic Value method, Yield method and Fair value method.
5)	To enable the students to discuss the fundamentals of preparation of financial statements of a Limited Liability Partnership.	Students would list down advantages of doing business in LLP form of organisation and would be able to prepare financial statements of a Limited Liability Partnership.