



Symbiosis College of Arts and Commerce

(An Autonomous College under Savitribai Phule Pune University)

Subject code	50612C18	Semester	I	II	III	IV	V	VI	M.Com.	I	II	III	IV
Title of Subject		T.Y.B. Com with Specialization in Accounting and Finance (Integrated Programme) <b style="background-color: yellow;">Semester V Title: Advanced Financial Reporting											
Objectives	<ol style="list-style-type: none"> 1. To study, apply and evaluate the concepts, principles and practices underlying the preparation and interpretation of corporate reports 2. To understand and apply the ethical assessment of management activities and the necessary information needs of a various stakeholders. 												
Detailed syllabus													
Unit	Contents of the syllabus												Number of Lectures
1.	Fundamental ethical and professional principles 1.1 Professional behavior and compliance with accounting standards 1.2 Ethical requirements of corporate reporting and the consequences of unethical behavior												6
2.	The financial reporting framework 1.1 The applications, strengths and weaknesses of the accounting framework												6
3.	Reporting the financial performance of a range of entities 3.1 Revenue 3.2 Non-current assets 3.3 Financial instruments 3.4 Leases 3.5 Employee benefits 3.6 Income taxes 3.7 Provisions, contingencies and events after the reporting date 3.8 Share-based payment 3.9 Fair Value Measurement 3.10 Reporting requirements of small and medium-sized entities (SMEs) 3.11 Other reporting issues												24
4.	Financial statements of groups of entities 4.1 Group accounting including statements of cash flows 4.2 Associates and joint arrangements 4.3 Changes in group structures 4.4 Foreign transactions and entities												14
5.	Interpret financial statements for different stakeholders 1. Analysis and interpretation of financial information and measurement of performance												2
6.	The impact of changes and potential changes in accounting regulation 1. Discussion of solutions to current issues in financial reporting												2

	Total Number of Lectures	54
Suggested Reference Books <ol style="list-style-type: none">1.Strategic Business Reporting (Study Text) Published by Kaplan2.Strategic Business Reporting (Exam Kit) Published by Kaplan3.Strategic Business Reporting (Study Text) published by BPP4.Strategic Business Reporting (Exam Kit) Published by Kaplan website. accaglobal.com		



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Subject code	60613C18	Semester	I	II	III	IV	V	VI	M.Com.	I	II	III	IV
Title of Subject		T.Y.B. Com with Specialization in Accounting and Finance (Integrated Programme) <b style="background-color: yellow;">Semester VI Title: Advanced International Financial Management											
Objectives	<ol style="list-style-type: none"> 1. To learn to implement and apply relevant knowledge and skills in taking or recommending decisions relating to the financial management of an organization 2. To exercise professional judgement as expected of a senior financial executive or consultant in private and public sectors. 												
Detailed syllabus													
Unit	Contents of the syllabus											Number of Lectures	
1.	Role of senior financial adviser in the multinational organization 1.1 The role and responsibility of senior financial executive/advisor 1.2 Financial strategy formulation 1.3 Ethical and governance issues 1.4 Management of international trade and finance 1.5 Strategic business and financial planning for multinational organizations 1.6 Dividend policy in multinationals and transfer pricing											8	
2.	Advanced investment appraisal 2.1 Discounted cash flow techniques 2.2 Application of option pricing theory in investment decisions 2.3 Impact of financing on investment decisions and adjusted present values 2.4 Valuation and the use of free cash flows 2.5 International investment and financing decisions											10	
3.	Acquisitions and mergers 3.1 Acquisitions and mergers versus other growth strategies 3.2 Valuation for acquisitions and Mergers 3.3 Regulatory framework and processes 3.4 Financing acquisitions and mergers											12	
4.	Corporate reconstruction and reorganization 4.1 Financial reconstruction 4.2 Business re-organization											6	
5.	Treasury and advanced risk management techniques 5.1 The role of the treasury function in multinationals 5.2 The use of financial derivatives to hedge against forex risk 5.3 The use of financial derivatives to hedge against interest rate risk											18	

	Total Number of Lectures	54
Suggested Reference Books		
<ol style="list-style-type: none">1. Advanced Financial Management (Study Text) Published by Kaplan2. Advanced Financial Management (Exam Kit) Published by Kaplan3. Advanced Financial Management (Study Text) published by BPP4. Advanced Financial Management (Exam Kit) Published by Kaplan website. accaglobal.com		



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Subject code	60614C18	Semester	I	II	III	IV	V	VI	M.Com.	I	II	III	IV
Title of Subject		T.Y.B. Com with Specialization in Accounting and Finance (Integrated Programme) Semester VI Title: Advanced Performance Evaluation and Management											
Objectives	<ol style="list-style-type: none"> 1. Application of relevant knowledge and skills in selecting and applying strategic management accounting techniques in different business situations. 2. To exercise professional judgement to the evaluation of the performance of an organization and its strategic and operational development. 												
Detailed syllabus													
Unit	Contents of the syllabus												Number of Lectures
1.	Strategic planning and control 1.1 Strategic management accounting 1.2 Impact of external factors on performance management 1.3 Performance hierarchy 1.4 Performance management and control of the organization 1.5 Changes in business structure and management accounting 1.6 Other environmental and ethical issues												10
2.	Impact of risk and uncertainty on organizational performance 2.1 Impact of risk and uncertainty on performance management												10
3.	Performance measurement systems and design 3.1 Performance management information systems 3.2 Sources of management information 3.3 Recording and processing methods 3.4 Management reports												10
4.	Strategic performance measurement 4.1 Strategic performance measures in the private sector 4.2 Divisional performances and transfer pricing issues 4.3 Strategic performance measures in not-for-profit organizations 4.4 Non-financial performance indicators 4.5 The role of quality in management information and performance measurement systems 4.6 Performance measurement and strategic human resource management issues 4.7 Other behavioral aspects of performance measurement												14
5.	Performance evaluation and corporate failure												10

	5.1 Alternative views of performance measurement and management 5.2 Strategic performance issues in complex business structures 5.3 Predicting and preventing corporate failure	
	Total Number of Lectures	54
Suggested Reference Books <ol style="list-style-type: none"> 1. Advanced Performance Management (Study Text) Published by Kaplan 2. Advanced Performance Management (Exam Kit) Published by Kaplan 3. Advanced Performance Management (Study Text) published by BPP 4. Advanced Performance Management (Exam Kit) Published by Kaplan website. accaglobal.com 		