

**M.Com - I**  
**Semester No. II**  
**0901201 Advance Financial Accounting**

**Course Content:**

<b>Module No.</b>	<b>Topics / Chapters Name</b>
I	Company Final Accounts (Revised Schedule VI 2013) <ul style="list-style-type: none"><li>• Consolidated financial statements</li></ul>
II	Absorption and Amalgamation and External Reconstruction (AS-14)
III	Holding Companies <ul style="list-style-type: none"><li>• Basic</li><li>• Inter company</li></ul>
IV	Financial Statement Analysis <ul style="list-style-type: none"><li>• Cash Flow Statement</li><li>• Fund Flow Statement)</li></ul>