

Approved by the BOS in B.Com (Banking & Insurance) on 06-03-2025 Item No. 03

Tolani College of Commerce (Autonomous)



Programme: B.Com. Banking & Insurance Semester – VI

**Title of the Course:
Financial Reporting and Analysis in Insurance**

**Syllabus for 2 Credit Course
From the Academic Year 2025 – 2026**

Name of the Course: Financial Reporting and Analysis in Insurance

Sr. No.	Heading	Particulars
1	Description of the course:	Financial reporting and analysis is a critical aspect of understanding the financial health and performance of insurance company. It involves examining financial statements of Insurance Company and calculation of claims.
2	Vertical	Major
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives: 1. To help learners to understand the Final Accounts of Insurance Company 2. To help learners to understand the Claim Calculation (Fire Insurance)	
8	Course Outcomes: 1. Learners will be able to understand the Final Accounts of Insurance Company 2. Learners will be able to understand the Claim Calculation (Fire Insurance)	
9	Module I: Final Accounts of Insurance Company (15 Hours)	
	<ul style="list-style-type: none"> Preparation and Presentation of Corporate Final Accounts for Insurance Companies. Final Accounts in accordance with Insurance Legislation. 	
	Module II: Fire Insurance (15 Hours)	
	<ul style="list-style-type: none"> Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy (Exclude: Loss of Profit and Consequential Loss)	
10	References Books: 1. David Young, Jacob Cohen, and Daniel A. Bens - "Corporate Financial Reporting and Analysis" - 2020 2. ICAI (Institute of Chartered Accountants of India) - "Financial Reporting and Analysis" - 2019 3. M.C. Shukla, T.S. Grewal, and S.C. Gupta - "Advanced Accountancy: Theory, Method, and Application - Vol. II" – 2018 4. Leopold A. Bernstein, John J. Wild, and K. R. Subramanyam "Analysis of Financial Statements" – 2018.	

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Class Test/ Assignment/Project Work/Presentation/Case Study/ Book Review	20

Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 1 Hour

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Attempt the following: (Module – 1)	
	A. Full Length Sum/Practical Question	15 Marks
	OR	
Q-2	B. Theory/ Sum/Practical Question	08 Marks
	C. Theory/ Sum/Practical Question	07 Marks
	Attempt the following: (Module – 2)	
Q-2	A. Full Length Sum/Practical Question	15 Marks
	OR	
	B. Theory/ Sum/Practical Question	08 Marks
	C. Theory/ Sum/Practical Question	07 Marks

Note: Theory/Sum/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks.

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Ishtiyag Chiplunkar	
2	Ms. Neha Gupta	
3	Ms. Disha Wadhwa	