

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M.Com-II

Semester - 4

Paper No: 404

Financial & Management Accounting Paper – X
(Syllabus effective from Academic Year 2021-22 onwards)

Objectives:

- To acquaint the students, how to take the decisions on the basis of marginal and differential costing.
- To clear the concept of cost of capital and calculations about it,
- To give the idea about product pricing method.
- To give the basic concept about Mechanics of Investing

Unit.	Particular	Weightage
1.	Differential Costing : (Practical) Meaning - Features and implications of differential costing - Marginal vs. differential costing - Applications of differential costing, Marginal Costing vs. Absorption costing.	30%
2.	Cost of Capital : (Practical) Concept - Computations of cost of equity capital (including new equity issue) - Cost of preference capital - Cost of debt - Cost of retained earnings - Weighted average cost of capital.	30%
3.	Product Pricing : (Practical 10% and Theory 10%) Pricing policy - Aims and objectives of pricing - decision process - Role of Costs in pricing - pricing methods (Method of cost plus pricing, marginal cost pricing, added value method of pricing, opportunity cost pricing, Target Return pricing - Administered pricing), Strategies of product pricing (Pricing strategies for new products and Pricing of established products), Pricing during inflation and recession, Non-financial factors in pricing - Limiting factors in product pricing - Management Accountant's role in product pricing.	20%
4.	Mechanics of Investment: Investment Return and Risk, Risk diversifications, Systematic and unsystematic risk, Cost of Investing Securities. Specific factors affecting the value of particular company's shares - Timing of investment decisions.	20%

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com-II
Semester - 4
Paper No: 405
Financial & Management Accounting Paper - 11
(Syllabus effective from Academic Year 2021-22 onwards)

Objectives:

- To objective of this course is to expose students to advance accounting such as maintenance of Banking Company Accounts; and help in application of financial management.
- Knowledge Required: Reasonable working knowledge is expected.

Unit.	Course Inputs	weightage
1	Final Accounts of Banking Companies-1 : (Theory) Non-Performing Assets - Its effect on working of the bank - Remedies to reduce Non - Performing Assets (NPA)	10%
2	Final Accounts of Banking Companies-2 : (Practical) Final Accounts of Banking Companies Including final accounts of Co-operative Bank (As per Gujarat Co- operative Act and RBI Regulations)	40%
3	Leases Accounting : (Practical) Concept of leasing - Advantages of leasing - Disadvantages of leasing, Types of Leasing - Lease Evaluation, Accounting treatment for leases as per Accounting Standard 19 - Leasing in India. Decision making on the basis of either to Buy, Lease or Hire Purchase	30%
4.	AS-7 , Construction contracts AS-16 Borrowing Costs AS-12 Accounting For Government Grants	20%

Note:

1. Practical problems shall not exceed 70% of total weightage.
2. The recent development in the paper be considered as implied part of the curriculum.

References:

- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
- Advance Management Accounting - Ravi M. Kishore; Taxmann Allide Service (P) Ltd., New Delhi.
- Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai.
- Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.
- Advance Accounting - R. L. Gupta & M. Radhaswamy; Sultan Chand & Co., New Delhi.
- Export Management - T. A. S. Balagopal; Himalaya Publishing House, Mumbai.
- Export - Do it Yourself - M. I. Mahajan; Snow White Publications Pvt. Ltd., Mumbai.
- How to Import - V. K. Puri; Nabhi Publication; New Delhi.
- Introduction to Database System - Date C. J.; Addison Wesley Massachuselts.
- The Compact Guide to Microsoft Office - Mansfield, Ron; BPB Publication Delhi.
- Principles of Database System - Ullman J. O.; Galgotia Publication, New Delhi.
- Multinational Financial Management - Alan C. Shapiro, Prentice - Hall of India, New Delhi.
- International Financial Management - P. G. Apte; Tata MC Graw, Hill Publishing Company Ltd., New Delhi.
- www.mca.gov.in
- ICAI Tube (Youtube Channel-Free of Cost)
-

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M.Com-II

Semester – 4

Paper No: 406

Financial & Management Accounting Paper - 12

(Syllabus effective from Academic Year 2021-22 onwards)

Objectives:

- (P) To Calculate Different Types of Variances.
- (Q) To learn Accounting for Underwriting & Brokerage & divisional profit performance management techniques
- (R) To learn Exchange-rate theories.

Unit.	Particular	Weightage
1.	Standard Costing : (Practical) Material, Labour, Overhead and Sales Variances.Planning and operational variances. Interpretation of variances, Investigation of Variances.	50%
2.	Accounting for Underwriting & Brokerage : (Practical)(Elementary Problems only).	25%
3.	Divisional Profit Performance Measurement : (Practical) Meaning - Arguments in favour of and against decentralized profit centers - Cost benefit analysis for decentralization - Methods of measuring divisional performance.	15%
4.	Inter Divisional Transfer Pricing : (Theory) Concept - Transfer pricing methods (Pricing at cost, standard cost plus lumpsum, market price, prorating for overall contribution, Dual pricing, negotiated prices) Guiding principles in fixing transfer prices - Benefits of transfer pricing policy - International transfer pricing.	10%

Note:-

1. Practical problems shall not exceed 70% of total weightage.
2. The recent development in the paper be considered as implied part of the curriculum.

References:

- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
- Advanced Accounting - S. N. Maheshwari.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.

- Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi.
- Strategic Cost mgt- Prof jawaharlal-Himalaya Pub.
- Human Resource Accounting - Gupta; Sultan Chand & Sons.
- Inflation Accounting - Gupta; Sultan Chand & Sons.
- Practical Financial Analysis - Foulke R. A.
- Techniques of Financial Analysis - Erich A. Illefert.
- Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.
- Direct Taxes - V. K. Singhania; Taxamann Publication.
- Students guide to Income - Tax - V. K. Singhania.
- Accounting Standards - Indian & International - N. Das Gupta; Sultan Chand & Sons.
- Direct Taxes - Sukumar Bhattacharya; Books Syndicate Pvt. Ltd., Kolkata.
- Advanced Accounting - Tulsian; Tata. McGraw Hill.
- Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra.
- Accounting Theory - L. S. Porwal; Tata McGraw.
- Wheldon's Acost Accounting - L. W. J. Oowler & J. L. Brown; Pitman Publishing Ltd., London.
- Cost Accounting - N. K. Agrawal; Global Business Press.
- Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.
- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
- Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai.
- Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.