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VEER NARMAD SOUTH GUJARAT UNIVERSITY

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વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન અનુસ્નાતક કોલેજોનાં આચાર્યશ્રીઓને તથા ડિપાર્ટમેન્ટનાં વડાશ્રીને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૦-૨૧ થી અમલમાં આવનાર એમ.કોમ. સેમે.-૨ અને એમ.કોમ. (એક્ષટર્નલ)નાં નાણાંકીય અને હિસાબી પદ્ધતિ-૧ ના (પેપર નં.૨૦૪) અભ્યાસક્રમમાં જુના અભ્યાસક્રમ મુજબ Sr. No.-2 Ratio Analysis (Bank Financial Statement) અને Sr. No.-3 (Economic Analysis) નું યોગ્ય સાહિત્ય ઉપલબ્ધ ન હોવાથી તે ચેપ્ટરની જગ્યાએ નવા ચેપ્ટર Sr. No.-2 Accounts for Non-Trading Organisations અને Sr. No.-3 Return on Capital Employed, તથા એમ.કોમ.(પાર્ટ-૧) એક્ષટર્નલમાં પેપર-૧ ના અભ્યાસક્રમમાં Sr. No.-6 Ratio Analysis (of Banks Financial Statements) અને Sr.No.-7 Economic Analysis & Industry Analysis ની જગ્યાએ બે નવા ચેપ્ટર Sr. No.-6 Accounts for Non-Trading Organisations તથા Sr. No.7 Return on Capital Employed ઉમેરવા બોર્ડનાં ચેરમેનશ્રીએ બોર્ડવતી મંજૂર કરી વાણિજ્ય વિદ્યાશાખાને ભલામણ કરેલ જે ભલામણ વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રી વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ મંજૂર કરેલ છે, જેને એકેડેમિક કાઉન્સિલવતી માનનીય કુલપતિશ્રી દ્વારા મંજૂર કરેલ છે. તેની જાણ સંબંધકર્તા શિક્ષકો અને વિદ્યાર્થીઓને કરવી, તદ્દુપરાંત તેનો અમલ કરવો.

(બિડાણ: ઉપર મુજબ)

ક્રમાંક : એકે./પરિપત્ર/૨૦૧૬/૨૦૨૧

તા. ૦૮-૦૨-૨૦૨૧

ઈ.ચા. કુલસચિવ

પ્રતિ,

૧)વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન અનુસ્નાતક કોલેજોનાં આચાર્યશ્રીઓ.

૨)અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા.

૩)પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારું.

- Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra.
- Prasannachandra
- Financial Accounting, Bhushan Kumar Goyal and HN Tiwari, International Book House
- Introduction to Financial Accounting, Charles T. Horngren and Donna Philbrick, Pearson Education.
- Compendium of Statements and Standards of Accounting, The Institute of Chartered Accounts of India, New Delhi.
- Financial Accounting, Deepak Sehgal, Vikas Publishing House, New Delhi
- Financial Accounting, S.N.Maheshwari and S.K. Maheshwari, Viaks Publishing House, New Delhi.
- Financial Accounting, Tulsian, Pearson Education.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com-I (External)
Financial & Management Accounting Paper - I
(Syllabus effective from Academic Year 2020-21 onwards)

- To give the idea about holding Companies Account.
- To clear the concept about provisions of companies act 2013 and calculation of managerial remuneration.
- To give the idea for accounting pattern for non-government organization.
- To clear the conceptual understanding about social Accounting and Public interest Accounting
- To acquaint the students with recent trends in accountancy.
- To develop in them the skill to analyze the financial accounting data for managerial decisions.
- To give the idea about Fundamental Analysis of the Company
- To acquaint the students with financial reporting of Non-Trading Organisation
- To give the idea about Return on Capital Employed

No.	Particular	
1	Holding Company Accounts : (Practical) Introduction of Holding Company & Subsidiary Company as per Companies Act, 2013. - Preparation of consolidated Balance Sheet with one subsidiary company (Excluding Cross Holdings) as per Companies Act, 2013	17.5%
2	Managerial Remuneration: (Practical) Provisions under the Companies Act, 2013 and its computation.	17.5%
3	Accounting for Non-Government Organization : (Theory Only) Meaning and definition of NGO -Formation and classification of NGO- Importance of NGO Accountability - Accounting framework for NGO - Types of books and records maintained by NGO	10%
4	Conceptual Understanding (Theory Only) : Social Accounting (Meaning, its Nature, Need, Advantages) - Public Interest Accounting (Meaning, Nature, Advantages and Disadvantages)	5%
5	Ratio Analysis (of Company's Financial Statements): (Practical) Classification of ratios, Uses and limitations of ratios, Computation / Interpretation and analysis of different ratios. <i>Exclude : Preparation of financial statements on the basis of ratios and other data</i>	17.5%
6	Accounts for Non-Trading Organisations : (Practical) Introduction : Meaning of Trading and Non-Trading Organisation - Need of Accounts and Books of Accounts of Non-Trading Organisation - Distinctive Classification of Capital- Revenue and Deferred transaction - Exceptions and Debatable points in Expense and Incomes -Receipts and Payment Account & Income and Expenditure Account -Preparing Income -Expenditure Account from Receipt Payment Account -Preparing Receipt- Payment Account from Income Expenditure Account -Preparing Opening and Closing Balance-sheet form Receipt-Payment Account and Income Expenditure Account	17.5%

Faculty of
Commerce
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13/10/2021

જાણી સં. નં. 6 (Bank Ratio) અને ~~...~~ (Economic Analysis)
 ના જગ્યાએ બાકી સંબંધિત બંધારણ સં. નં. 6 (Accounts for Non-Trading
 Organisation) અને સં. નં. 7 (Return on Capital Employed) ઉમેરવામાં આવેલું

7	Return on Capital Employed (Theory Only) Introduction –Meaning, Utility- Concepts of Capital Employed (1. Total Capital Employed 2. Net Capital Employed 3. Owers Capital Employed 4. Average Capital Empolyed)- Concept of Profit and Return- Du-Point Chart Showing interrelation between Functional aspect and Financial Aspects- Advantages of Return on Capital Employed.	7.5%
8	Startup Finance : (Theory Only) Introduction of Startup finance. - Pitch Presentation. -Sources of Funding. Government Policy for Make in India Project- Startup financing through Venture Capital Financing	7.5%

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., NewDelhi.
- Advanced Accounting - S. N.Maheshwari.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
- Contemporary Accounting, Issues ByJawarlal, Published by Vision Books, NewDelhi.
- Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra.
- Prasannachandra
- Financial Accouting, Bhushan Kumar Goyal and HN Tiwari, Inernatioanl Book House
- Introduction to Financial Accouting, Charles T. Horngren and Donna Philbrick, Pearson Educations.
- Compendium of Statements and Standards of Accouting, The Institute of Chartered Accounts of India, New Delhi.
- Financial Accouting, Deepak Sehgal, Vikas Publishing House, New Delhi
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- Financial Accouting, Tulsian, Pearson Education.