



Re-Accredited by NAAC with 'A' Grade

VEER NARMAD SOUTH GUJARAT UNIVERSITY

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

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

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-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન સ્નાતક અને અનુસ્નાતક કોલેજોના આચાર્યશ્રીઓને તથા ડિપાર્ટમેન્ટનાં વડાશ્રીને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૧-૨૨, જુન થી અમલમાં આવનાર એફ.વાય.એસ.વાય./ટી.વાય.બી.કોમ. નો સેમ-૧ થી ૬ તથા એમ.કોમ.સેમ-૧ થી ૪ નાં એકાઉન્ટ ઈન્કલુડીંગ કોર્સ્ટીંગ વિષયનાં અભ્યાસક્રમ અંગે એકાઉન્ટ ઈન્કલુડીંગ કોર્સ્ટીંગ વિષયની અભ્યાસસમિતિની ઓનલાઈન તા.૨૬/૦૫, ૦૨/૦૬, ૦૪/૦૬, ૦૮/૦૬ અને ૧૧/૦૬/૨૦૨૧ નાં રોજ રોજ મળેલ સભામાં તૈયાર કરેલ આ સાથે સામેલ વિષયોનો અભ્યાસક્રમ સર્વાનુમતે મંજૂર કરી વાણિજ્ય વિદ્યાશાખાને કરેલ ભલામણ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખાવતી વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલની તા.૨૫-૨૬/૦૬/૨૦૨૧ ની સભાનાં ઠરાવ ક્રમાંક: ૫૫ અન્વયે સ્વીકારેલ છે. તેની જાણ સંબંધકર્તા શિક્ષકો અને વિદ્યાર્થીઓને કરવી, તદ્દુપરાંત તેનો અમલ કરવો.


એકેડેમિક કાઉન્સિલની તા.૨૫-૨૬/૦૬/૨૦૨૧ ની સભાનાં ઠરાવ ક્રમાંક: ૫૫

:: આથી ઠરાવવામાં આવે છે કે, એકાઉન્ટ ઈન્કલુડીંગ કોર્સ્ટીંગ વિષયની અભ્યાસસમિતિએ તેની ઓનલાઈન સભામાં તૈયાર કરેલ શૈક્ષણિક વર્ષ ૨૦૨૧-૨૨ થી અમલમાં આવનાર એફ.વાય., એસ.વાય., ટી.વાય.બી.કોમ.નો સેમ-૧ થી ૬ તથા એમ.કોમ.સેમ-૧ થી ૪ નાં એકાઉન્ટ ઈન્કલુડીંગ કોર્સ્ટીંગ વિષયનાં અભ્યાસક્રમ વાણિજ્ય વિદ્યાશાખાના અધ્યક્ષશ્રીએ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ સ્વીકારેલ તે મંજૂર કરવામાં આવે છે.

બિડાણ: ઉપર મુજબ

ક્રમાંક : એકે./પરિપત્ર/૯૨૯૦/૨૧

તા. ૦૨-૦૭-૨૦૨૧


ઈ.યા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ સ્નાતક અને અનુસ્નાતક કોલેજોના આચાર્યશ્રીઓ.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારું.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com Semester -I
Financial & Management Accounting Paper-1
Paper No: 104
(Syllabus for Academic Year 2021-22)

Objectives:

- 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

Unit	Particular	Weightage
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	40%
2.	Managerial Remuneration: (Practical) ❖ Provisions under the companies Act, 2013 and its computation	30%
3.	Indian Accounting Standard (IND AS), ❖ Introduction of IND AS, ❖ Events after the reporting Periods (IND AS-10)	10%
4.	Accounting for Non-Government Organization: (Theory) 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%
5.	Conceptual Understanding (Theory): ❖ Social Accounting (Meaning, its Nature, Need, Advantages)	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
- Advance Accounting – S N Maheshwari
- Management Accounting & Financial Control – S.N. Maheshwari Sultan Chand & Co., New Delhi.
- Contemporary Accounting, Issues by Jawalal, Published by Vision Books, New Delhi.
- Principles of Management Accounting by Manmohan and S.N. Goyal, Sahitya Bhavan, Agra
- Human Resource Accounting – Gupta; Sultan Chand & Sons.
- Students Guide to IND AS - Dr. D.S. Rawat; Taxmann Publication
- Practical Guide to IND AS and IFRS – CA Kamal Garg; Bharat Law House Pvt. Ltd., New Delhi

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com Semester -I
Financial & Management Accounting Paper-2
Paper No: 105
(Syllabus for Academic Year 2021-22)

Objectives:

- To learn the financial accounting system of limited companies in detail
- To learn the calculation about Fire claim & Branches Account in detail
- To clear the theatrical concept about Environment & Human resource Accounting

Unit	Particular	Weightage
1.	Final Accounts of Limited Company(Practical) (as per Companies Act, 2013)	40%
2.	Branch Accounting: (Practical) ❖ Independent Branch – foreign branch as per Accounting Standard – 11(As per Revised 2018) (Exchangerate should be given)	30%
3.	Environment Accounting: (Theory) Introduction: its origin and development, environmental accounting for developed and developing countries – Indian context, Merits and demerits of environment accounting	15%
4.	Human Resource Accounting: (Theory) ❖ Need & Development, It's Concept of Human Resource Accounting, Valuation of Human Resource, Recording & Disclosure in Financial Statement, Importance of Human Resource Accounting, Human Resource Accounting in India	15%

Note:-

1. Final Accounts of Company are to be taught only as per Scheduled III of Companies Act, 2013 and it is expected that students prepare balance sheet as per Companies Act, 2013
2. Practical problems shall not exceed 70% of total weightage.
3. The recent development in the paper be considered as implied part of the curriculum
4. Revised

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.
- Principles of Management Accounting by Manmohan and S.N. Goyel, Sahitya Bhavan, Agra
- Human Resource Accounting – Gupta; Sultan Chand & Sons
- Practical Financial Analysis – Foulke R A
- Techniques of Financial Analysis – Erich A. Illefert
- Environment Accounting – D. Das Gupta; D. Wheeler, New Delhi
- Accounting Standards: Taxmann Publications, New Delhi
- Das Gupta: Indian and International Accounting Standards, Sultan Chand & Sons, New Delhi
- Corporate Accounting – Dr. P.C. Tulsian ; S Chand, New Delhi
- Corporate Financial Accounting Dr. S. N. Shukla and Dr. K. N. Gupta Sahitya Bhavan Publication, Agra

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com Semester -I
Financial & Management Accounting Paper-3
Paper No: 106
(Syllabus for Academic Year 2021-22)

Objectives:

- To acquaint the students with the recent trends in accountancy
- To give a basic working knowledge of some of the provisions of Income Tax Act 1961
- Knowledge Required: Reasonable working knowledge is expected

Unit	Particular	Weightage
1.	<p>Accounting Standards: (Practical) <i>(Recommended by the Institute of Chartered Accountants of India)</i></p> <ul style="list-style-type: none"> ❖ Meaning, Objects, Utilities, International Accounting Standard Board(IASB), Accounting Standards Board (ASB) ❖ Following standards required to be studied. AS -12 Accounting for Government Grants AS -17 Segment Reporting Accounting AS – 20 Earnings Per Share AS – 26 Intangible Assets AS – 28 Impairment of Assets 	25%
2.	<p>Income Tax: (Practical)</p> <p>I. Provisions relating to:30% Computation of Income under the head “Profits and gains of business or profession” including audit of accounts of certain person. (Section 28 to 43, 43C, 44AA, 44AB, 44AD, 44ADA, 44AE,44AF</p> <p>II. Provisions relating to : 15% Set off and carry forward of losses (Section 70, 71, 72, 72A, 73, 74, 74A, 75, 78, 79 & 80)</p>	45%

3.	<p>TDS, TCS and PAN(Theory)</p> <p>I. Introduction – E filing of income tax returns and E-payment of income tax, Application of PAN (49A), online registration of PAN</p> <p>II. Online filing of return of income of individuals, E-TDS, TCS (Tax Collect at Source), TCS on sales of Goods, TCS on Purchase, TCS on Special Transaction, Return preparation utility, Viewing of tax credit available in form – 26 AS(Annual Information Statements),</p> <p>III. Online filing of TDS statements – overview of TDS. Application for TAN (tax account number) utilities available for preparation of statements \ certificates</p>	15%
4.	<p>Goods and Service Tax:</p> <ul style="list-style-type: none"> ❖ Introduction and Concept Dual GST, Advantages of GST ❖ Present Indirect Tax Structure v/s GST ❖ GST Council ❖ Collection of tax under Integrated Good and Service Act, 2017 (section 5 & 6) ❖ Definitions: Goods, Service, CGST, IGST, Person, Work Contract, Place of Business, Aggregate turnover, Business, Supply, Place of Supply, Composite Supply, Mixed Supply. <p>Composition Scheme</p>	15%

Note:

1. If the Act is amended or replaced, the provisions and/or sections according to the amended/ new Act will be applicable. Each year, updations /amendments in the provisions of the respective Act or Amended Act, as the case may be, will be applicable.
2. Provisions which are effective in the relevant Assessment year must be taught. Relevant Assessment Year means the concerned Academic Year.
3. Practical problems shall not exceed 70% of total weightage.

Reference Books:

- Direct Taxes - V. K. Singhania; Taxmann Publication.
- Students guide to Income - Tax - V. K. Singhania.
- Advanced Accounting - Tulsian; Tata. McGraw Hill.
- Management Accounting - Dr. S. P. Gupta; SahityaBhavan, Agra.
- Accounting Theory - L. S. Porwal; Tata McGraw.
- Wheldon's A cost Accounting - L. W. J. Owler& 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.
- Advance Management Accounting - Ravi M. Kishore; TaxmannAllide Services (P) Ltd., New Delhi.
- Poddar Avinash S : Glimpses of GST , CCH India – A Wolter Kluwer Business
- Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business
- Datey V S, GST Ready Reckoner, Taxmann
- Mohan Rajat Illustrative Guide to GST, Bharat Law House

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com-I Semester - 2
Financial & Management Accounting Paper – 4
Paper No: 204
(Syllabus effective from Academic Year 2020-21 onwards)

Objectives:

- 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

Unit	Particular	Weightage
1	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> <i>Note : The Weightage shall be on testing conceptual knowledge of Ratio and interpretation based on the same.</i>	35%
2.	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	35%
3.	Return on Capital Employed (Theory Only) Introduction –Meaning, Utility- Concepts of Capital Employed (1. Total Capital Employed 2. Net Capital Employed 3. Owners Capital Employed 4. Average Capital Employed)- Concept of Profit and Return- Du-Point Chart Showing interrelation between Functional aspect and Financial Aspects- Advantages of Return on Capital Employed.	15%
4.	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	15%

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.
- 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
Semester - 2
Paper No: 205
Financial & Management Accounting Paper - 5
(Syllabus effective from Academic Year 2021-22onwards)

Objectives:

- To acquaint the students with financial reporting of Insurance & Electricity Companies.
- To give the idea about meaning of value addition and application of Value added Accounting
- To give the idea about objectives and importance of Reporting to management.

No.	Particular	Weightage
1.	Accounting for Insurance Companies : (Practical) ❖ Commercial & legal background of insurance business - Books maintained by insurance company - Preparation of final accounts of Life Insurance & General Insurance Company <i>(Elementary problems only as per IRDA Regulation authority notification No.2000)</i>	40%
2.	Value Added Accounting : (Theory) ❖ Definition - Generation of Value Added Application statement - Difficulties in preparation of Value Added statement, Uses of Value Added Product Pricing - High- tech Accounting and Value Added - Group Value Added Statement.	15%
3.	Final Accounts of Electricity Company : (Practical) (as per the Electricity Act 2003, and as per company's Act 2013)	30%
4.	Reporting to Management : (Theory) ❖ Objectives of reporting, needs for Reporting at different Management levels - Types of reports - Guiding principles for preparing reports, Modes of reporting, Preparation of reports and use of reports by management.	15%

Note:

1. Final Accounts of Company are to be taught only as per Scheduled III of Companies Act, 2013 and it is expected that students prepare balance sheet as per Companies Act, 2013.
2. Practical problems shall not exceed 70% of total weightage.
3. 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.
- ❖ Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra.
- ❖ Practical Financial Analysis - Foulke R.A.
- ❖ Advanced Accounting - S.P Jain and K.L. Narang, Corporate Accounting Vol.2 Kalyani Publication
- ❖ Advanced Financial Accounting Dr. S.K.R. Paul,- Publication New central Book Agency (P.) Ltd., Kolkata

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M.Com-I

Semester - 2

Paper No: 206

Financial & Management Accounting Paper - 6

(Syllabus effective from Academic Year 2021-22 onwards)

Objectives:

- To acquaint the students with the recent trends in accountancy.
- To give a basic working knowledge of some of the provisions of Income Tax Act 1961, And Goods and Service tax
- Knowledge Required: Reasonable working knowledge is expected.

Unit.	Course Details	Weightage
1.	Income Tax I. Provisions relating to : (Practical) <ul style="list-style-type: none">❖ Income from Other Sources (Section 56 to 59),❖ Income of Other Person included in Assessee's Total (Section 60 to 65)	30%
	II. Provisions relating to : (Theory) <ul style="list-style-type: none">❖ Deduction of Tax at Source (Section 192 to 206 & 206A)❖ Tax Collection at Source (Section 206C & 206CA)❖ Advance Payment of Tax (Section 207 to 219)❖ Interest Chargeable in Certain case (Section 234A, 234B, 234C & 234D)	20%
2.	III. Computation of total income and tax payable by partnership firm : (Theory and Practical) <ul style="list-style-type: none">❖ Meaning of partnership firm❖ Scheme of taxation of firms❖ Conditions a firm should fulfill under section 184❖ Conditions for claiming deductions of remuneration and interest to partners under section 40(b)❖ Computation of income of firm❖ Computation of tax of firm	35%

3.	Goods and Service Tax : (Theory) <ul style="list-style-type: none"> ❖ GST on E-Commerce Operators ❖ TCS/TDS under GST ❖ Working of GST Council – Constitution, Member of GST Council , Power , Mandate of GST Council. 	15%
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Note:

1. If the Act is amended or replaced, the provisions and/or sections according to the amended/ new Act will be applicable. Each year, updations /amendments in the provisions of the respective Act or Amended Act, as the case may be, will be applicable.
2. Provisions which are effective in the relevant Assessment year/Financial Year must be taught. Relevant Assessment Year means the concerned Academic Year.
3. Practical problems shall not exceed 70% of total weightage.

References (Upadted)

- Direct Taxes - V. K. Singhania; Taxamann Publication.
- Students guide to Income - Tax - V. K. Singhania.
- Direct Taxes - Sukumar Bhattacharya; Books Syndicate Pvt. Ltd., Kolkota.
- PoddarAvinash S : Glimpses of GST , CCH India – A Wolter KluwerBusiness
- Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business
- Datey V S, GST Ready Reckoner, Taxmann
- Mohan Rajat Illustrative Guide to GST, Bharat Law House
- Systematic Approach to Income Tax Act. – Dr. Girish Ahuja and Dr. Ravi Gupta, Walter Kluwer
- Practical Approach to Income Tax Act. – Dr. Girish Ahuja and Dr. Ravi Gupta, Walter Kluwer
- GST Ready Reckoner-V. S. Datey Taxmann'S,
- GST Referencer & Manual- CA Gaurav Gupta, CA Ashu Dalmia, CA Avinash Poddar- Legal Matrix Publications
- Direct Taxes Law and Practice- Dr. H C Mehrotra , Dr. S.P. Goyal, Sahityabhavan Publication, Agra
- Ready Reckoner – Mukesh Patel, Ahmedabad

**VEER NARMAD SOUTH GUJARAT
UNIVERSITY M.Com-II**

**Semester - 3
Paper No: 304**

**Financial & Management Accounting Paper - VII
(Syllabus effective from Academic Year 2021-22)**

onwards)

Objectives:

- To acquaint the students with long term investment decisions.
- To give the idea about cost-volume –profitability analysis.
- To give the basic concept about financial Security Market.

Unit	Particular	Weightage
1.	Cost-Volume - Profit Analysis and break - even Analysis : (Practical) Objectives, assumptions and limitations of CVP analysis - Types of break - even analysis - Assumptions and limitations of break - even charts - Profit volume charts - Break - even analysis with one key factor.	35%
2.	Capital budgeting : (Practical) Concept - Objectives - Importance of capital budgeting - Kinds of capital investment proposals - Factors affecting capital investment decisions - Appraisal methods - Capital budgeting under risk and uncertainty-Sensitivity analysis. Capital budgeting techniques: <ul style="list-style-type: none">• Payback Period.• Discounted Payback Period.• Net Present Value.• Accounting Rate of Return.• Internal Rate of Return.• Profitability Index.	35%
3.	Time Value of Money : (Theory) Definition, Concepts, Application, Present Value, Future Value, Time Value of Money Example	15%
4.	Corporate Social Responsibility (CSR)(Theory) Meaning, Scope , Provision of Companies Act 2013 In respect of CSR	15%

Ref.: (Updated Book)

- 1) Corporate Social Responsibility in India – Nayan Mitra, Springer Publication**

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com-II
Semester - 3
Paper No: 305
Financial & Management Accounting Paper - 8
(Syllabus effective from Academic Year 2021-22 onwards)

Objectives:

- The 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.

Sr. No.	Course Inputs	Weightage
1	Working Capital Management: (Practical) <ul style="list-style-type: none">❖ Introduction to working capital management, Components and Types of Working Capital❖ Computation of working capital requirement(for each component).❖ Working Capital Estimation Statement.❖ Computation of operating cycle.	35%
2	Buy-Back of shares, Right Issue : (Practical) Employee Stock Option Plan (ESOP) (Practical)	35%
3	Assets Pricing/Measurement Policy : (Theory) AS 10 - Property, Plant & Equipment AS 13 Accounting for Investments	15%
4	International Financial Management : (Theory) Reasons for investing aboard - Basic problem in International Financial Management - Foreign Currency Management - Financing Multinational Organization -Mode of Payment in International Trade.	15%

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 Ltd., New Delhi.
- Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publshication Hose, 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.
- An Overview of Accounting Standards applicable to Micro Non Company Entities-The Institute of Chartered Accountants of India

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M.Com-II

Semester - 3

Paper No: 306

Financial & Management Accounting Paper – 9

(Syllabus effective from Academic Year 2021-22 onwards)

Objectives:

- To give the idea about how to find out the cost of Product for processing unit and how to calculate inter Process profit.
- To clear the concept of value chain analysis and to understand Value-Added and Non-Value added activities with suitable examples.
- To Understand the meaning, Importance and to learn the difference between Traditional and Activity-based Costing(ABC) And Activity based Management(ABM)
- To give the clear concept about Valuation of Bonds, Equity and options as well as to understand the forms of market.

Unit	Particular	Weightage
1.	I. Process Costing : (Practical) Inter process profit II. Process Costing Equivalent Production Analysis.	40%
2.	Value Chain Analysis : (Theory) Concept of Value Chain Analysis, Value chain linkages, Internal linkages, External linkages, Value- Added and Non-value added activities, Value-added and Value chain, Steps in value chain analysis, Importance of Value chain analysis.	15 %
3.	Activity-Based Costing (ABC) and Activity Based Management (ABM) : (Practical) Traditional costing system, Activity based costing, Cost hierarchy in ABC, Comparison between traditional and ABC costing, Advantage of ABC, Criteria for successful implementation of ABC system, Situation under which ABC can be applied, Activity Based Management(ABM), Functional Based Management and ABM, Areas in which ABM can be used, Relationship between ABM and ABC, Uses of ABM, Implementing ABM, Essentials for the success of ABM. and ABM , Operational and Strategic ABM, Techniques of ABM,	30%

4.	Valuation of Bonds, Equity and options, random walk and efficient market theory, Forms of Market Efficiency: Weak, Semi-Strong, Strong	15%
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References:

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- 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.
- Practical Financial Analysis - Foulke R. A.
- Techniques of Financial Analysis - Erich A. Illefert.
- Accounting Standards - Indian & International - N. Das Gupta; Sultan Chand & Sons.
- 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. Owler & 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.

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:

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References:

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- www.mca.gov.in
- ICAI Tube (Youtube Channel-Free of Cost)
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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%

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- Techniques of Financial Analysis - Erich A. Illefert.
- Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.
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- 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.
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