

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%

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સર. નં. 6 (Bank Ratio) ની જગ્યાએ ~~Return on Capital Employed~~ (Economic Analysis) ની જગ્યાએ નીચેના સર. નં. 6 (Accounts for Non-Trading Org) ની સર. નં. 6 (Return on Capital Employed) ઉમેરવામાં આવેલ છે.
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7	Return on Capital Employed (Theory Only) Introductation –Meaning, Utility- Concepts of Capital Employed (1. Total Capital Employed 2. Net Capital Employed 3. Owers Capital Empolyed 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
- Financial Accouting, S.N.Maheshwari and S.K. Maheshwari, Viaks Publishing House, New Delhi.
- Financial Accouting, Tulsian, Pearson Education.