

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M. Com-II

(External)

Financial & Management Accounting Paper -5

(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.	<b>Working Capital Management: (Practical)</b> <ul style="list-style-type: none"><li>❖ Introduction to working capital management, Components and Types of Working Capital</li><li>❖ Computation of working capital requirement (for each component).</li><li>❖ Working Capital Estimation Statement.</li><li>❖ Computation of operating cycle.</li></ul>	17.5%
2.	Buy-Back of shares, Right Issue : (Practical) Employee Stock Option Plan (ESOP) (Practical)	17.5%
3.	<b>Assets Pricing/Masurement Policy: (Theory)</b> AS 10 - Property, Plant & Equipment AS 13 Accounting for Investments	7.5%
4.	<b>International Financial Management: (Theory)</b> Reasons for investing abroad - Basic problem in International Financial Management - Foreign Currency Management - Financing Multinational Organization -Mode of Payment in International Trade.	7.5%

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*22-10-2021*

5.	<b>Final Accounts of Banking Companies-1: (Theory)</b> Non-Performing Assets - Its effect on working of the bank - Remedies to reduce Non - Performing Assets (NPA)	5%
6.	<b>Final Accounts of Banking Companies-2 : (Practical)</b> Final Accounts of Banking Companies Including final accounts of Co-operative Bank (As per Gujarat Co- operative Act and RBI Regulations)	20%
7.	<b>Leases Accounting: (Practical)</b> 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	15%
8.	AS-7, Construction contracts AS-16 Borrowing Costs AS-12 Accounting For Government Grants	10%

**Note:**

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

*Printed*  
27-10-2021

### 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 Publiscation 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.; Addision 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

Q. 27/40-2021