

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M.Com-II

(External)

Financial & Management Accounting Paper - 5

(Syllabus effective from Academic Year 2019-20 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.❖ Computation of working capital requirement (for each component).❖ Working Capital Estimation Statement.❖ Computation of operating cycle.	17.5%
2	Buy-Back of shares, Right Issue : (Practical) ESOP(Employee Stock Option Plan)	17.5%
3	Assets Pricing/Measurement Policy : (Theory) Accounting Standard 10 Fixed Assets Accounting Standards 13 Investments	7.5%
4	International Financial Management : (Theory) Reasons for investing abroad - Basic problem in International Financial Management - Foreign Currency Management - Financing Multinational Organization - Mode of Payment in International Trade.	7.5%
5	Final Accounts of Banking Companies-1 : (Theory) Non-Performing Assets - Its effect on working of the bank - Remedies to reduce Non - Performing Assets (NPA)	5%
6	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)	20%
7	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	15%

8	Export Procedures & Documentation : (Theory) Offer and receipts of confirmed orders - Producing the goods - Shipment - Banking Procedures - negotiation - Aligned Documentation System (ADS) - Export incentives.	5%
9	Import Procedures & Documentation : (Theory) Categories of Importers - Special Schemes for Imports - When & how to Obtain import license.	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., 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.