

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**

**M.Com-II**

**Semester - 3**

**Paper No: 304**

**Financial & Management Accounting Paper - VII**  
**(Syllabus effective from Academic Year 2019-20 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.

<b>No.</b>	<b>Particular</b>	<b>Weightage</b>
<b>1.</b>	<b>Cost-Volume - Profit Analysis and break - even Analysis</b> 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.	30%
<b>2.</b>	<b>Capital budgeting</b> 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. <b>Capital budgeting techniques:</b> <ul style="list-style-type: none"><li>• Payback Period.</li><li>• Discounted Payback Period.</li><li>• Net Present Value.</li><li>• Accounting Rate of Return.</li><li>• Internal Rate of Return.</li><li>• Profitability Index.</li></ul>	30%
<b>3.</b>	<b>Time Value of Money</b> Definition, Concepts, Application, Present Value, Future Value, Time Value of Money Example	<b>20%</b>
<b>4.</b>	<b>Indian Security Market</b> Structure of Security Market, Investment Instruments of Money Market and Capital Market, Operations of Indian Stock Market, Market intermediaries, Market Indices and Return, Recent Development in the Indian Stock Market.	<b>20%</b>

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**M.Com-II**  
**Semester - 3**  
**Paper No: 305**  
**Financial & Management Accounting Paper - 8**  
**(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
<b>1</b>	<b>Working Capital Management</b> <ul style="list-style-type: none"><li>❖ Introduction to working capital management.</li><li>❖ Computation of working capital requirement (for each component).</li><li>❖ Working Capital Estimation Statement.</li><li>❖ Computation of operating cycle.</li></ul>	<b>35%</b>
<b>2</b>	Buy-Back of shares, Right Issue, ESOP(Employee Stock Option Plan)(Including Practical Problems)	<b>35%</b>
<b>3</b>	<b>Assets Pricing Policy</b> Accounting Standard 10 Fixed Assets Accounting Standards 13 Investments	<b>15%</b>
<b>4</b>	<b>International Financial Management (<i>Only Theory</i>)</b> Reasons for investing abroad - Basic problem in International Financial Management - Foreign Currency Management - Financing Multinational Organization - Mode of Payment in International Trade.	<b>15%</b>

**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.

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**

**M.Com-II**

**Semester - 3**

**Paper No: 306**

**Financial & Management Accounting Paper – 9**

(Syllabus effective from Academic Year 2019-20 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.

No.	Particular	Weightage
1.	<b>I. Process Costing</b> Inter process profit <b>II. Process Costing</b> Equivalent Production Analysis.	<b>40%</b>
2.	<b>Value Chain Analysis</b> 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.	<b>15%</b>
3.	<b>Activity-Based Costing (ABC) and Activity Based Management (ABM)</b> 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 ABC Uses of ABM, Implementing ABM, Essentials for the success of ABM.and ABM , Operational and Strategic ABM, Techniques of ABM,	<b>25%</b>

4.	Valuation of Bonds, Equity and options, random walk and efficient market theory, Forms of Market Efficiency: Weak, Semi-Strong, Strong Technical Analysis: Dow Theory, Elliot Wave theory.	20%
----	--	-----

**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.
- Strategic Cost mgt- Prof jawaharlal-Himalaya Pub.
- Human Resource Accounting - Gupta; Sultan Chand & Sons.
- Inflation Accounting - Gupta; Sultan Chand & Sons.
- Practical Financial Analysis - Foulke R. A.
- Techniques of Financial Analysis - Erich A. Illefert.
- Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.
- Direct Taxes - V. K. Singhania; Taxamann Publication.
- 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., Kolkota.
- 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 Publishication House, Mumbai.
- Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.