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:

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.
- Management Accounting & Financial Control - S. N. Maheshwari SultanChand & Co., New Delhi.
- Advance Management Accounting - Ravi M. Kishore; Taxmann AllideService (P) Ltd., New Delhi.
- Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publishication 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 WesleyMassachuselts.
- The Compact Guide to Microsoft Office - Mansfield, Ron; BPB Publication Delhi.
- Principles of Database System - Ullman J. O.; Galgotia Publication, NewDelhi.
- Multinational Financial Management - Alan C. Shapiro, Prentice - Hall ofIndia, New Delhi.
- International Financial Management - P. G. Apte; Tata MC Graw, Hill Publishing Company Ltd., New Delhi.
- www.mca.gov.in
- ICAI Tube (Youtube Channel-Free of Cost)
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