VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com-I Semester - 2
Financial & Management Accounting Paper – 4
Paper No: 204
(Syllabus effective from Academic Year 2020-21 onwards)

Objectives:

- 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

Unit	Particular	*Weightage*
1	**Ratio Analysis (of Company's Financial Statements): (Practical)** Classification of ratios, Uses and limitations of ratios, Computation / Interpretation and analysis of different ratios. ***Exclude : Preparation of financial statements on the basis of ratios and other data.*** ***Note : The Weightage shall be on testing conceptual knowledge of Ratio and interpretation based on the same.***	35%
2.	**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	35%
3.	**Return on Capital Employed (Theory Only)** Introduction –Meaning, Utility- Concepts of Capital Employed (1. Total Capital Employed 2. Net Capital Employed 3. Owners Capital Employed 4. Average Capital Employed)- Concept of Profit and Return- Du-Point Chart Showing interrelation between Functional aspect and Financial Aspects- Advantages of Return on Capital Employed.	15%
4.	**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	15%

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. Goyel, 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.