VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com-II
Semester - 3
Paper No: 305
Financial & Management Accounting Paper - 8
(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	**Working Capital Management: (Practical)** ❖ Introduction to working capital management, Components and Types of Working Capital ❖ Computation of working capital requirement(for each component). ❖ Working Capital Estimation Statement. ❖ Computation of operating cycle.	**35%**
2	Buy-Back of shares, Right Issue **:** (Practical) Employee Stock Option Plan (ESOP) (Practical)	**35%**
3	**Assets Pricing/Measurement Policy : (Theory)** AS 10 - Property, Plant & Equipment AS 13 Accounting for Investments	**15%**
4	**International Financial Management : (Theory)** Reasons for investing aboard - Basic problem in International Financial Management - Foreign Currency Management - Financing Multinational Organization -Mode of Payment in International Trade.	**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.
- Management Accounting & Financial Control - S. N. Maheshwari SultanChand & Co., New Delhi.
- Advance Management Accounting - Ravi M. Kishore; Taxmann AllideService
- 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.
- An Overview of Accounting Standards applicable to Micro Non Company Entities-The Institute of Chartered Accountants of India