



Financial Accounting - V

Core Courses (CC)

Financial Accounting - V

1 Underwriting of shares & debentures

Introduction, Underwriting, Underwriting Commission
Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues
Types of underwriting, Abatement Clause
Marked, Unmarked and Firm-underwriting applications,
Liability of the underwriters in respect of underwriting contract
Practical problems

2 Buy Back of Shares

Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)
Practical problems

3 AS - 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)

In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
Practical problems

4 Internal Reconstruction

Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including

alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.

Practical problems

5 Liquidation of Companies

Meaning of liquidation or winding up

Preferential payments

Overriding preferential payments

Preparation of statement of affairs, deficit / surplus account

Liquidator's final statement of account

Practical problems

Taxation - IV (Indirect Taxes - II)

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1 Introduction to Indirect Taxation and GST

Basics for Taxation - Direct Taxes and Indirect Taxes - Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)

Introduction to GST - Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework - CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.

GST Council and GST Network

Definitions under CGST Act

2 Levy and Collection of GST

Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services

3 Concept of Supply

Taxable Event Supply

Place of Supply

Time of Supply

Value of Supply

4 Documentation

Tax Invoices, Credit and Debit notes

5 Input Tax Credit and Computation of GST

Eligibility and conditions for taking Input Tax Credit

Apportionment of credit & Blocked credits

Credit in special circumstances

Computation of GST under Inter State supplies and Intra State Supplies

6 Registration

Registration - Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.

Financial Accounting - VI

Core Courses (CC)

Financial Accounting - VI

1 Final Accounts of Banking Company

Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.

Bill purchase and discounted, rebate of bill discounted.

Final Accounts in prescribed form

Non - performing assets and Income from non - performing assets.

Capital Adequacy

Classification of Advances, standard, sub - standard, doubtful and provisioning requirement.

2 Final Accounts of Insurance Company (Excl. Life Insurance)

General Insurance - Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance

Final Accounts in a prescribed form. Revenue Statement - Form B - RA, Profit /

Loss Account - Form B - PL and Balance Sheet Form B - BS.

3 Non - Banking Financial Companies

Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement

4 Valuation of Goodwill and Shares

Valuation of Goodwill

Maintainable Profit method, Super Profit Method

Capitalization method, Annuity Method

Valuation of Shares

Intrinsic Value Method, Yield method and Fair Value Method

5 Accounting for Limited Liability Partnership

Statutory provisions

Conversion of partnership business into Limited Liability Partnership

Final accounts

Cost Accounting - III

Elective Courses (EC)

Cost Accounting - III

1 Uniform Costing and Inter -Firm Comparison

Uniform costing

Meaning of and need for Uniform costing

Essentials for success of Uniform costing

Advantages and limitations of Uniform costing

Areas of Uniformity, Uniform cost manual

Inter Firm Comparison

Pre-requisites of inter firm comparison; Advantages and limitations

Practical problems

2 Integrated System and Non- integrated System of Accounts

Integrated System

Meaning; Features, Advantages and Disadvantages

Journal Entries and Preparing Integrated Ledgers.

Practical problems

Non-Integrated system

Meaning; Features, Advantages and disadvantages

Journal entries and Preparing Cost Control Accounts

Practical problems

3 Operating Costing

Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data

Note-Practical problems based on costing of hospitals, hotels, goods and

passengers transport service

4 Process Costing - Equivalent units of Production and Inter Process Profit

Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method))

Inter Process transfer at Profit

Practical problems

5 Activity Based Costing System

Activity Based Costing - Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.

Financial Management -II

Elective Courses (EC)

Financial Management -II

1 Strategic Financial Management

Strategic Financial Management - Need and Importance

Corporate, Business and Functional Strategy

Financial Planning - Need and Importance

Profit Maximization

Wealth Maximization

Interface of Financial Policy and Strategic Management

Relationship of Finance to Economics and Accounting

Role of Financial Manager

2 Capital Budgeting - Project Planning & Risk Analysis

Introduction - Capital Budgeting Process, Project Classification and Investment Criteria.

Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)

Capital Rationing - Meaning, Need and Dealing with Capital

Rationing Problems Risk Analysis in Capital Budgeting - Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.

3 Capital Structure Theories and Dividend Decisions

Capital Structure Theories - Background, Assumptions, Definitions and Taxation and Capital Structure

Types - Net Operating Income, Net Operating Income Approach,

Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory.

Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects.

Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model

4 Mutual Fund and Bond Valuation

Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved - Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.

Classification of Mutual Fund - Functional/Operational - Open ended, close ended, Interval, Portfolio - Income, Growth, Balanced, MMMF, Geographical/ Location - Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP.

Calculations of NAV, Entry Load and Exit Load.

Bond Valuation - Meaning, Measuring Bond Returns - Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.

(Practical Problems on YTM and Bond Duration.)

5 Credit Management

Credit Management - Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India

Management -II (Management Applications)

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1 Marketing Management

Meaning and Definition of Marketing - 4 Ps of Marketing, Importance Product Management - Meaning & Definition - Product Development Strategies,

Product life cycle, Branding- Meaning, Factors influencing branding Price Management - Meaning and Definition - Factors affecting pricing decisions, Pricing Strategies

Place (Distribution) Management - Meaning and Definition - Factors Governing

Distribution Decisions - Types of Distribution Channels
Promotion Management - Meaning - Promotion Strategies,
Integrated marketing communication
Case studies based on the above topics

2 Production Management

Meaning and Definition of Production Management - Scope of
Production Management, Steps in Production Planning and Control
Meaning of Productivity - Measurement of Productivity - Measure to
increase Productivity - Productivity Movement in India
Meaning and Definition of Quality Management - TQM - Quality
Circles - ISO 9000/14000
Inventory Management - Meaning and Methods
Case studies based on the above topics

3 Human Resource Management

Human Resource Management - Meaning, Nature, Functions of
Human Resource Management
Human Resource Planning- Meaning, Process of Human Resource
Planning
Human Resource Development- Methods of Developing Human
Resource
Performance Appraisal - Meaning and Definition - Traditional and
Modern
Methods of Appraisal
Employee retention
Leadership- Traits, Styles
Motivation- Factors of Motivation, Theories of Motivation- Maslow's
Theory, Douglas MacGregor's Theory X and Theory Y
Case studies based on the above topics

4 Financial Management

Meaning and Definition of Financial Management - Functions of
Financial Management
Capital Budgeting- Introduction, Importance and Process
Capital Structure- Meaning, Factors affecting Capital Structure
Capital Market - Meaning and Constituents - Functions
Fundamental Analysis - Technical Analysis - Venture Capital - DEMAT
Account - Futures and Options
Case studies based on the above topics

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