

B.Com III
Semester VI
Specialisation Group III
Financial Accounting & Auditing Paper IV
Management & Corporate Accountancy
Computer Code 655415
4 credits

ABOUT THE COURSE:

Course content focuses on conceptual aspect, application of management accountancy for corporate organizations.

External Exam: 75 Marks

Unit	Topic	Weightage %	Lectures
1	<p>Objectives: To enable the students to understand and analyze the reasons for changes in the financial position of a company between two Balance Sheets.</p> <p>Contents: FUND FLOW STATEMENT A.THEORY: Concept of Fund Flow, Need for preparation of Funds Flow Statement. B. SIMPLE PROBLEMS ON: Preparation of Fund Flow Statement.</p>	25	15
2	<p>Objectives: To enable the students to understand the reasons for valuation of shares, various methods to carry out the valuation.</p> <p>Contents: VALUATION OF SHARES A.THEORY: Need for Valuation of Shares, Factors affecting Valuation of Shares, Various Methods of Valuation of Shares. B.PROBLEMS ON: Valuation of Share by Intrinsic and Yield Method.</p>	25	15
3	<p>Objectives: To enable students to understand the basic rules for purchase/takeover of business, journal entries in the books of seller and purchaser.</p> <p>Contents: AMALGAMATION & ABSORPTION OF COMPANY(MERGER & ACQUISITION) A. THEORY: Distinction between Amalgamation and absorption of Companies. Pooling of interest and Purchase Method</p>	25	15

	B. PROBLEMS ON: Amalgamation and absorption of Companies.		
4	<p>Objectives: To understand the primary objective of working capital management to ensure smooth operating cycle of the business, to optimize the level of working capital and to minimize the cost of such funds.</p> <p>Contents: WORKING CAPITAL A. THEORY: Concept, Current Assets, Current Liabilities, Types of Working Capital and Working Capital Cycle. B. PROBLEMS ON: Calculation of Working Capital from data and information given.</p>	25	15

Sr. No	Internal Assignment	Marks
1	Preparation of Working Capital/ Funds Flow Statements from published Annual Report of Joint Stock Companies OR Case study of Amalgamation and absorption of Companies.	10
2	Class room assignment	15
	Total	25

References :

Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.

Minaxi Rachehh, Siddeshwar Gadade, Gunvantrai A. Rachchh & E. A. Patil, 2010, Financial Accounting, Pearson education –South Asia

R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi

S.N.Maheshwari 2009, Corporate Accounting, Vikas Publication –Delhi

Shukla & Grewal, 2008, Advance Accountancy, S. Chand & Co - Delhi