

M.Com. Part II
(Advanced Financial Accounting)

Objective

The Objective of this course is to acquaint students with the according concepts, tools and techniques for managerial decisions.

Course Inputs

1. **Analysis of Financial Statement: - I (25 Marks)**
Interpretation and Analysis of Financial position from given ratio and other details. (including projected statements)
2. **Analysis of Financial Statement: - II (25 Marks)**
Preparation and interpretation of Fund Flow and Cash Flow Statement. (including projected statements)
3. **Accounting Theory : - (20 Marks)**
 - a. Concepts, Conventions, Principles (GAAP) of Accounting.
 - b. Accounting Standards - Need and Process.
 - c. Indian Accounting Standard : As 1 to 6 & As 8 to 9.
 - d. Harmonization of accounting Standards.
4. **Emerging Dimensions in Accounting : - (30 Marks)**
 - a. Inflation Accounting CPP and CCA.
 - b. Human Resource Accounting.
 - c. Social Accounting.
 - d. Environment Accounting.
 - e. EVA.

Note : - 1 question from each unit with internal options. 75% for practical example and 25% for theory

References:

- Beams, F.A. Advanced Accounting, Prentice Hall Jersey.
Dearden, J and S.K. Bhattacharya; Accounting for Management, Vikas Publishing House, New Delhi.
Engler, C.,L.A Bernstein and K.R Labert: Advanced Accounting, Irwin Chicago.
Fisher, P.M. W.J. Taylor and J.A. Leer: Advanced Accounting, South-western, Ohio.
Gupta, R.L : Advanced Financial Accounting, S.Chand & Co New Delhi.
Keiso D.E. And J.J. Weygandt: Intermediate Accounting, John Wiley and Sons, NY.
Maheshwari, S.N: Advanced Accountancy - Vol. II Vikas Publishing House, New Delhi.
Monga, J.R.: Advanced Financial Accounting, Mayoor Paprebacks, Noida
Narayanswamy , R : Financial Accounting : A Managerial Perspective, Prentice Hall of India, Delhi.
Neigs, R.F. : Financial Accounting, Tata McGraw Hill, New Delhi.
Shukla, M.C and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.
Warm, C.S. and P.E. Fess : Principles of Financial and Managerial Accounting South-western, Ohio.