



# C. U. SHAH UNIVERSITY, Wadhwan City



Faculty of: Commerce

Bachelor of Commerce

SEMESTER: Sem - VI

CODE: 4CO06AFI1

Name: Accounting and Finance VI

## Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Theory	Tutorial	Practical	Total	Sessional	University	Total
4	0	0	4	30	70	100

**Objective:** To equip the students with the principles and practices of Accounting and Finance in the concerned field.

**Prerequisite:** Required Basic Knowledge of Financial and Accounting Fundamental Concepts

## Course outline

Sr. No.	Course Contents	Number of Hours
1	Accounts of Holding company Only as per under section 212 of Indian Companies Act Only one subsidiary company (Excluding consolidated balance sheet)	10
2	Process Costing (Only Inter process profit excluding incomplete product)	5
3	Operating Costing of Hotel, Hospital and Theatre	10
4	Source of Long Term Fund	10
5	Overview of Hedging, forward, future and Swaps	10
	<b>Total Hours</b>	<b>45</b>

## Teaching & Learning Methodology

- (A) Lectures
- (B) Case Studies
- (C) Class Participation

## Books Recommended

1. Advanced Accounts by M.C.Shukla and T.S.Grewal (Sultan Chand & Sons, Delhi)
2. Financial Accounting. By Narayan Swamy ( Prentice Hall India, New Delhi)
3. Advanced Accounting by Dr.B.M.Agrawal and Dr. M.P.Gupta



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4. Modern Accounting by Amitabha Mukherjee and Mohammed Hanif
5. Principles and Practice of Accounting.- by Gupta and Gupta (Sultan Chand & Sons, Delhi)
6. Financial Accounting-by P.C. Tulsian (Tata McGraw Hill Publishing Co., New Delhi)
7. Accountancy ( Self Tutor) by Dr.R.K. Sharma and Dr. R.S.Popli
8. Financial Management by I.M. Pandey (Vikas Publishing House, New Delhi)
9. Working Capital Management by Bhattacharya, Hrishikesh ( Prentice Hall India, New Delhi)
10. Financial Management by M.Y.Khanand P.K.Jain (Tata McGraw Hill Publishing Co., New Delhi)

### **E-Resources**

<http://www.library.yorku.ca/web/bbl/collections/businessonline/>