

UCCC & SPBCBA & SDHGBCA & IT
Syllabus for Internal Exam -2025-26
M.Com (Semester – I)
Financial & Management Accounting paper – II

Unit	Course Contents
1	Final Accounts of Limited Company (Practical) as per Companies Act, 2013
2	Branch Accounting: (Practical) ---Independent Branch --- Foreign branch as per Accounting Standard – 11 (As per Revised 2018) (Exchange rate should be given)
3	Environment Accounting: (Theory) Introduction: its origin and development, environmental accounting for developed and Developing countries – Indian context, Merits and demerits of environment accounting
4	Human Resource Accounting: (Theory) Need & Development, It's Concept of Human Resource Accounting, Valuation of Human Resource, Recording & Disclosure in Financial Statement, Importance of Human Resource Accounting, Human Resource Accounting in India