

UCCC & SPBCBA & SDHGCBCA & IT

Syllabus for Internal Exam -2025-26

M.Com (Semester – II)

Financial & Management Accounting paper – V

Unit	Course Contents	Weightage
1	Accounting for Insurance Companies (Practical) as per IRDA notification No.2000	40%
2	Value Added Accounting: (Theory) Definition - Generation of Value Added Application statement - Difficulties in preparation of Value Added statement, Uses of Value Added Product Pricing - High- tech Accounting and Value Added - Group Value Added Statement.	15%
3	Final Accounts of Electricity Company (Practical) As per Electricity Act,2003 and Companies Act,2013	30%
4	Reporting to Management (Theory) Objectives of reporting, needs for Reporting at different Management levels - Types of reports - Guiding principles for preparing reports, Modes of reporting, Preparation of reports and use of reports by management.	15%