

UCCC & SPBCBA & SDHGCBCA&IT

M.Com – Semester – 1

Syllabus for Internal Test – 2026-27

Financial & Management Accounting - 2

Unit	Topic
I	Accounting for Insurance Companies (Practical) As per IRDA notification No.2000
II	Branch Accounting: (Practical) - Independent Branch - Foreign branch as per Accounting Standard-11 (As per Revised 2018) (Exchange rate should be given)
III	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.
IV	Environment Accounting: (Theory) Introduction: its origin and development, environmental accounting for developed and Developing countries - Indian context, Merits and demerits of environment accounting