**VEER NARMAD SOUTH GUJARAT UNIVERSITY**
**M.Com Semester -I**
**Financial & Management Accounting Paper-2**
**Paper No: 105**
# (Syllabus for Academic Year 2021-22)

**Objectives:**

- To learn the financial accounting system of limited companies in detail
- To learn the calculation about Fire claim & Branches Account in detail
- To clear the theatrical concept about Environment & Human resource Accounting

| Unit | Particular | Weightage |
|---|---|---|
| **1.** | **Final Accounts of Limited Company(Practical)** ( as per Companies Act, 2013) | **40%** |
| **2.** | **Branch Accounting: (Practical)**<br>❖ Independent Branch – foreign branch as per Accounting Standard – 11(As per Revised 2018) (Exchangerate should br given) | **30%** |
| **3.** | **Environment Accounting: (Theory)** Introduction: its origin and development, environmental accounting for developed and developing countries – Indian context, Merits and demerits of environment accounting | **15%** |
| **4.** | **Human Resource Accounting: (Theory)**<br>❖ 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 | **15%** |

**Note:-**

1. Final Accounts of Company are to be taught only as per Scheduled III of Companies Act, 2013 and it is expected that students prepare balance sheet as per Companies Act, 2013
2. Practical problems shall not exceed 70% of total weightage.
3. The recent development in the paper be considered as implied part of the curriculum
4. Revised

**References:**


- Advance Accounting Vol. I & II – R.L.Gupta; Sultan Chand & Co., New Delhi
- Advanced Accounting – S N Maheshwari
- Management Accounting & Financial Control – S N Maheshwari Sultan Chand & Co., New Delhi
- Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi.
- Principles of Management Accounting by Manmohan and S.N. Goyel, Sahitya Bhavan, Agra
- Human Resource Accounting – Gupta; Sultan Chand & Sons
- Practical Financial Analysis – Foulke R A
- Techniques of Financial Analysis – Erich A. Illefert
- Environment Accounting – D. Das Gupta; D. Wheeler, New Delhi
- Accounting Standards: Taxmann Publications, New Delhi
- Das Gupta: Indian and International Accounting Standards, Sultan Chand & Sons, New Delhi
- Corporate Accounting – Dr. P.C. Tulsian ;  S Chand, New Delhi
- Corporate Financial Accounting Dr. S. N. Shukla and Dr. K. N. Gupta Sahitya Bhavan Publication, Agra