

**M.Com - I**  
**Semester No. I**  
**0901102 Managerial Accounting**

**Course Content:**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
I	Accounting an Overview <ul style="list-style-type: none"> <li>• Nature and Objective of Financial Statements</li> <li>• Uses and users of A/c information</li> <li>• Legal requirement as per Schedule 6</li> <li>• Accounting Standards and IFRS</li> </ul>	25%
II	Inflation accounting <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Need</li> <li>• Methods CPP and CCA</li> <li>• Concept of Historical Cost and Current Cost</li> </ul>	25%
III	Human Resource Accounting <ul style="list-style-type: none"> <li>• Identifying and Measuring data about accounting</li> <li>• Quantification of cost and value of Employees</li> <li>• Benefit Models</li> </ul> Forensic Accounting <ul style="list-style-type: none"> <li>• Concept</li> <li>• Fraud Detection</li> </ul>	25%
IV	Social Accounting <ul style="list-style-type: none"> <li>• Definition</li> <li>• Principles</li> <li>• Models</li> <li>• Advantages</li> <li>• Factors</li> <li>• Reporting</li> </ul> Environmental Accounting <ul style="list-style-type: none"> <li>• Environmental Accounting Research</li> <li>• Environmental liability Accounting</li> <li>• Application of Environmental Accounting</li> <li>• Environmental Cost Accounting</li> </ul>	25%

	<ul style="list-style-type: none"><li>• Environmental Accounting Issues</li><li>• Green Accounting</li></ul>	
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