

B.Com. Part III (Pass Course)

Paper I

Auditing and Management Accounting

Time : 3 hours.
Min. Marks 36

Max. Marks. 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Auditing: Meaning, Objects, Fraud and Errors, Relationship in between Book-Keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Types of Audit.

Internal Control Measures.

Audit Programme.

Unit - II

Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification).

Company Auditor: Appointment, Removal and Remuneration.

Unit - III

Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities.

Company Audit, Audit Report and Certificates.

Unit - IV

Management Accounting: Meaning, Nature, Objectives, Scope and Functions.

Capital Structure: Determinants and Theories.

Leverages: Operating, Financial and Combined.

Unit - V

Financial Statement Analysis: Meaning, nature, importance and techniques of financial analysis: Comparative Statements, Common Size Statements and Trend Analysis.

Ratio Analysis: Preparation of Income Statement and Balance Sheet on the basis of Ratio.

Cash Flow Statement (AS-3).

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended

1. Jain, Khandelwal, Pareek: Auditing (Hindi and English)
2. H.S. Khandelwal: Auditing.
3. T.R.Sharma: Auditing
4. Batty J.: Management Accountancy.
5. Manmohan & Goyal: Principles of Management Accounting.
6. Jain and Khandelwal: Auditing and Management Accounting.
7. Maheshwari S.N.: Management Accounting and Financial Control.
8. M. R. Agarwal: Management Accounting.
9. Agarwal & Agarwal: Management Accounting.
10. B.L. Davé: Management Accounting.
11. C.P. Jain & H.S. Khandelwal: Auditing & Management Accounting.

*Please obtain
revised syllabus
of U.O.R. for 20
2020*

Time : 3 hours.
Min. Marks 36

Note : There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Departmental Accounts.
Branch Accounts including Foreign Branch.

Unit-II

Investment Accounts.
Royalty Accounts.

Unit-III

Valuation of Goodwill.
Valuation of Shares.

Unit-IV

Internal Reconstruction (without scheme)
Amalgamation of Companies (excluding inter-company holding)

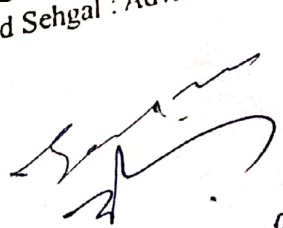
Unit-V

Liquidation of Companies: Procedure, Contributories, Statement of Affairs, Deficiency Account, Liquidator and Receiver's Final Statement of Account
Double Account System (excluding accounts of Electricity Supply Companies)

Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Recommended Books :

1. R.L. Gupta : Advanced Accounting
2. Shukla, Grewal : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave : Financial Accounting
4. Agarwal, Sharma : Advanced Accounting
5. Sehgal and Sehgal : Advanced Accountancy Vol.-II


2012. Rek Pathak.

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Optional Paper VI

Indirect Taxes

Time : 3 hours.
Min. Marks 36

Max. Marks. 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Introduction of CST, Inter State Sales, Declared Goods, Registration of Dealer under CST, Computation of Taxable turnover & Tax Liability under CST, Assessment Procedure.

Unit-II

Introduction of VAT , Exemption and Exempted Goods, Incidence of Tax, and Registration of Dealers, Determination of Taxable Sales, Computation of Tax Liability, Payment of Tax & Filing of Returns.

Unit-III

Introduction, Classification of goods, basis of Excise Duty and CENVAT, Valuation of Goods and Computation of Excise Duty and Exemption to SSI Units.

Unit-IV

Introduction of Custom Duty, Prohibition relating to illegal Import & Export, Procedures of Import & Export and Export promotion Schemes, Valuation of Goods and Computation of Custom Duty.

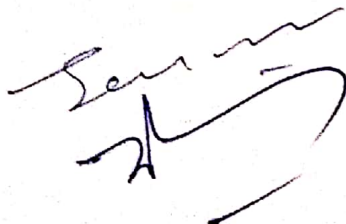
Unit-V

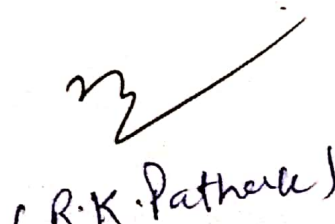
Introduction of Service Tax, Taxable Services and Negative List including Exemptions, Registration for Service Tax, Valuation of Services, rate of Service Tax, point of taxation and Computation of Service Tax Liability.

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Patel, Choudhary & Sharma: Indirect taxes, Choudhary Prakashan, Jaipur.
(Hindi & English)
2. Bangar, Bangar & Sodani : Indirect taxes, Jaipur (Hindi & English)
3. Modi, Shah, Mangal, Saini: Indirect Taxes (Hindi & English).




R.K. Pathak

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Optional Paper VII

COMPUTERIZED ACCOUNTING (For Regular Students Only)

Theory: 50 Marks

Duration: 3 Hrs.

Practical: 50 Marks

Duration: 3 Hrs.

Unit-I

Basics of Accounting: Introduction, Double Entry System of Book-Keeping, Types of Accounts, Mode of Accounting, Financial Statements, Manuals Accounting V/S, Computerized Accounting, Accounting with Tally: Introduction, Getting Functional with Tally, Company Creation, Company Features and Configurations.

Unit-II

Creating Accounting Masters in Tally: List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers, Accounting Vouchers, Accounting Voucher Entry.

Unit-III

Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock items, Inventory Vouchers, Inventory Voucher Entry and Invoicing.

Unit-IV

Generation of Financial Statements:- Trial Balance, Profit & Loss Account, Balance Sheet, Fund Flow, Cash Flow, Ratio Analysis and Budget, Generation of Accounting Books & Registers: Ledger, Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Generation of Inventory Books & Reports: Stock Summary, Stock Category Summary, Purchase Order Book and Sales Order Book.

Unit-V

Technological Advantages of Tally: Security Controls, Backup & Restore, Export & Import of Data and Printing Reports.

PRACTICAL

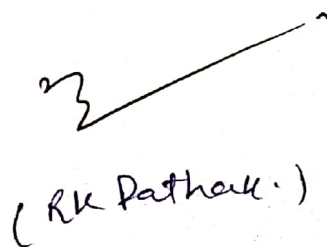
Practical: 50 Marks

Duration: 3 Hrs.

Note: Computer Practical should cover practical aspects related to the above syllabus. Practical will be conducted by Internal as well as External Examiner. External Examiner will be appointed by the University.

Recommended Books:-

1. A.K. Nadhani and K.K. Nadhani- Implementing Tally BPB Publications, New Delhi.
2. Namrata Agarwal- Tally, Dream Tech, New Delhi.
3. Tally, Sridharan, Narmadha Publication.



(R.K. Pathak.)