

**ABST**  
**B.Com. Part II**

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Paper - I : Income Tax

Paper - II : Corporate and Financial Accounting

**Paper I - Income Tax**

**Time : 3 Hours**

**Max. Marks : 100**

**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**

Introduction of Income Tax including Residential Status.

**Unit - II**

Income from Salaries.

**Unit - III**

Income from Business & Profession.

**Unit - IV**

Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income.

**Unit - V**

Firms (Including Limited Liability Partnership Firms)

**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. Singhania V.K. : A Students Guide to Income Tax
2. Aahuja and Gupta: Direct Taxes.
3. S. Sundaram: Law and Practice of Income Tax in India.

**Only For Session**  
**2020-21**

  
**अकादमिक प्रभारी**  
महाराजा सुब्बन्तल वृज विश्वविद्यालय  
भदलपुर (राज.)

**Paper II - Corporate and Financial Accounting**

**Time : 3 Hours**

**Max. Marks : 100**

**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**

Accounting Principles, Conventions and concept, General Introduction of Indian Accounting Standards, AS-1 and AS-9. Issue of Shares, Issue of Right Shares

**Unit-II**

Issue and Redemption of Debentures, Underwriting of Shares & Debentures.

**Unit-III**

Final Accounts of Companies including Managerial Remuneration.

**Unit-IV**

Sectional and Self Balancing Ledger.

**Unit-V**


Hire Purchase, Valuation of Inventory (As-2)

**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. R.L. : Gupta: Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave: Corporate Financial Accounting
4. Sehgal and Sehgal: Advanced Accountancy
5. Agarwal, Sharma: Corporate and Financial Accounting

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भरतपुर (म.प्र.)