

ABST
B.Com. Part III

B.Com Part III
Paper I - Auditing and Management Accounting
Paper II - Advance Accountancy

Paper I - Auditing and Management 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

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

Unit - II

Vouching, Verification and Valuation of Assets, Company Auditor: Appointment, Removal.

Unit - III

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

Unit - IV

Management Accounting: Meaning, Nature, Objectives, Scope and Functions. Capital Structure: Determinants.

Unit - V

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

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

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. Shanna: 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. Dave: Management Accounting.
11. C.P. Jain & H.S. Khandelwal: Auditing & Management Accounting.

Paper II - Advanced Accountancy

Max. Marks : 100

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.

Unit - II

Royalty Accounts.

Unit - III

Valuation of Goodwill.

Unit - IV

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

Unit - V

Liquidation of Companies : Procedure, Liquidator and Receivers 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

Only For Session
2020-21


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