

# 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 attach  
revised syllabus  
of U.O.R. for 2019  
2020

  
2012  
  
R.K. Pathan

**B.Com. Part III (Pass Course) 2016-17**

**Optional Paper I**

**ADVANCED ACCOUNTANCY**

Time : 3 hours.

Max. Mark.: Written Exame 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**

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  
  
R.K. Pathak



**B.Com. Part III (Pass Course)**  
**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, Manual 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.

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(R.K. Pathak.)

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**B.Com. Part III**  
**ABST Optional Paper VI**  
**GOODS AND SERVICES TAX**

**TIME: 3 hour**  
**Min. Marks 36**

**Max. Marks-100**

**Unit –I**

Introduction of GST, IGST Act, 2017. Definition, Benefits, Constitutional Aspects and Legal Framework of GST Including CGST, IGST, SGST and UTGST.

**Unit –II**

Identification of Nature of Supply- Inter State and Intra State Supply, Composite and Mixed Supply, Continuous Supply and Zero Rated Supply, Taxable and Non- taxable Supply, Exemptions, Composite Scheme of GST, Applicable Rates of GST.

**Unit –III**

Concept Relating to Input Tax Credit and Computation of Input Tax Credit.

**Unit –IV**

Procedure of Registration Under GST, Maintenance of Books and Records, Filing of Returns, Computation of GST, Payment of Tax, Reverse Charge, Refund of Tax.

**Unit –V**

Administration of GST Regime, Assessment, Demand and Recovery, Inspection, Search, Seizure, Provisions with Respect to offences and Penalties.

**Books Recommended:**

1. Nitya tax associates:Basics of GST, Taxman, Delhi.
2. Dr. Harsh Vardhan :Goods & Service Tax, Bharat Publication, Delhi
3. Shah and Mangal :Goods and Service Tax, RBD, Jaipur
4. Goods and Service Tax : P.C. Publications, Jaipur.
5. Bangar and Bangar :Beginor's guide to GST, Aadhya Publication, Allahabad.

*Raj / Jain*  
**Dy. Registrar**  
**(Academic)**  
**University of Rajasthan**  
**JAIPUR**