

ABST
B.Com. Part II

B.COM Part II

Paper I - Income Tax
Paper II - Corporate and Financial Accounting

Paper I - Income Tax

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 Income Tax including Residential Status.

Unit -II

Income from Salaries, Income from House Property.

Unit -III

Income from Business & Profession, Income from Capital Gain and Income from Other Sources.

Unit -IV

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

Unit -V

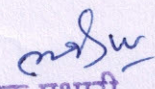
Assessment of Hindu Undivided Family (HUF), Firms (Including Limited Liability Partnership Firms) and AOP.

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.

24.5.18


अकादमिक प्रभारी
महाराजा सुरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

Paper II - Corporate and Financial 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

Accounting Principles, Conventions and Concept, General Introduction of Indian Accounting Standards, AS-I and AS-9. Issue of Shares, Issue of Right Shares, Buy back of Shares, ESOS in the present scenario. Redemption of Preference Shares.

Unit-II

Issue and Redemption of Debentures, Underwriting of Shares & Debentures Acquisition of Business, Pre and Post Incorporation Profit

Unit-III

Final Accounts of Companies including Managerial Remuneration. Disposal of Profits and Issue of Bonus Shares.

Unit-IV

Sectional and Self Balancing Ledger. Insurance Claims, Loss of Stock and Loss of Profit.

Unit-V

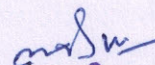
Hire Purchase and Installment Sale Transactions. Valuation of Inventory (As-2).

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

245 18


अकादमिक प्रभारी
महाराजा सूरजमल बृज विश्वविद्यालय
भरतपुर (राज.)