

**ABST**  
**B.Com. Part III**

**B.COM Part III**

Paper I – Advance Accountancy → II  
Paper II - Auditing and Management Accounting → I

**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, Type 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.

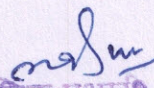
Ratio Analysis: Preparation of Income Statement and Balance Sheet on the basis of Ratio. Cash Flow Statement (AS-3).

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 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.

24/5/18

  
अकादमिक प्रभारी  
महाराजा सूरजमल बृज विश्वविद्यालय  
भरतपुर (राज.)



## Paper II - Advanced Accountancy

**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

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 Receivers Final Statement of Account

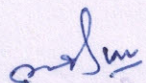
Double Account System (excluding accounts of Electricity Supply Companies)

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

24-5-18

  
अकादमिक प्रभारी  
महाराजा सूरजमल बृज विश्वविद्यालय  
भरतपुर (राज.)