

ABST

B.Com. Part III (Hons. Course)

Paper I

Theory & Practice of Auditing

Unit - 1

Auditing: Meaning, Objects, Fraud and Errors, Relationship between Book-Keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Types of Audit, Internal Control Measures, Audit Programme

Unit - 11

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 of Company Audit, Audit Report and Certificates.

Unit - IV

Investigation: Meaning, Nature, Importance, Objectives and Investigation on behalf of an Intending Purchaser, Special Points regarding Different Audits: Educational Institutions, Club and Charitable Investigations.

Unit - V

Audit of Accounts of Private Concerns and Partnership Firms, Cost Audit: Aspects, Objects, Advantages, Cost Audit in Practice and CbtO Audit under Indian Companies Act, 2013, EDP Audit: Meaning, Scope, Importance, Types and various activities of Data Processing and Approaches to EDP Systems of Audit.

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Paper II

Management Accounting

Unit-I

Introduction: Meaning and concept of management accounting, organization of management accounting, relationship of management accounting to cost accounting and financial accounting. Scope of management accounting, functions/objectives of management accounting Tools and Techniques of management accounting. Responsibilities and qualities of Management Accountant. Management

Unit-II

Capital Structure and Leverage: Meaning and Concept of capital structure, Determinants of Capital Structure, Capital Structure Capital Structure Theories, EBIT-EPS Analysis, Point of Indifference, Meaning and Optimum Capital Structure, Concept of Leverage- Financial, Operating and Combined Leverage.

Unit-III

Working Capital Management: Meaning and Concept of Working Capital, Types of Working Capital. Factors affecting working capital requirement. Significance of working capital, consequences of excess/inadequate working capital. Estimation of working capital requirement, salient features of Tendon Committee and Chord Committee Reports,

Unit-IV

Ratio Analysis as a Technique of Analysis of Financial Statements- Liquidity Ratios, Activity Ratios. Leverage. Ratios. Profitability Ratio! and Market Value Ratios. Statement of Changes of Financial Position-Fund Flow Statement,

Unit-V

Cost of Capital, Capital Expenditure Decisions,

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Optional Paper I
Tax Planning

Unit-I

Tax Planning and Tax Management, Concept of Income and Problems of Tax Planning. Tax Planning & Residential Status and Tax Planning for Employees Remuneration.

Unit-II

Capital Gain & Tax Planning, Set off and Carry Forward of Losses and Tax Planning with Investments.

Unit-III

Tax Planning and Form of Organizations., Diversion of Income and Tax Planning.

Unit-IV

Tax Planning for Industrial Development and Financial Management.

Unit-V

Tax Planning and Managerial Decisions.

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Optional Paper 2

INDIRECT TAXES

Unit-I

Introduction of CST, Inter State Sales, Declared Goods, Registration of Dealer under CST, Computation of Taxable turnover & Tax Liability under CST, Assessment Procedure.

Unit-II

Introduction of VAT , Exemption and Exempted Goods, Incidence of Tax, and Registration of Dealers, Determination of Taxable Sales, Computation of Tax Liability, Payment of Tax & Filing of Returns.

Unit-III

Introduction, Classification of goods, basis of Excise Duty and CENVAT, Valuation of Goods and Computation of Excise Duty and Exemption to SSI Units.

Unit-IV

Introduction of Custom Duty, Prohibition relating to illegal Import & Export, Procedures of Import & Export and Export promotion Schemes, Valuation of Goods and Computation of Custom Duty.

Unit-V

Introduction of Service Tax, Taxable Services and Negative List including Exemptions, Registration for Service Tax, Valuation of Services, rate of Service Tax, point of taxation and Computation of Service Tax Liability.

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Optional Paper 3

Cost and Management Audit

Unit - I

Cost Audit: Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference between Statutory Audit and Cost Audit, Application of Cost Accounting Standards, Cost Auditor and Professional Ethics.

Unit- II

Cost Audit Programme, Cost Accounting Records Rules, Verification of Cost Records and Reports.

Unit- III

Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service, Peer Review.

Unit - IV

Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose/Objects, Scope, Aspects, techniques and Procedures of Management Audit, Review of Management Functions: Production, Distribution, Development, Personnel and Industrial Relations, Research and Development, Cost Accounting and Finance and General Management Functions,

Unit - V

Review of Purchasing Operations, Review of Manufacturing Operations, Appraisal of Management Decisions,

Review of Corporate Social Audit.

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OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

Optional Paper 4

Unit-I

Linear programming: Graphic and Simplex Methods, Concept of Dual.

Unit-II

Transportation and Assignment Models

Unit-II

Games Theory- Two persons zero-sum game: Pure and Mixed Strategy, Rule of Dominance and Queuing theory:

Unit-III

Single Channel Queuing Problems.

Unit-IV

Decision Theory: Risk and uncertainty conditions, The Bayesian decision theory, Decision tree analysis.

Unit-V

Network Analysis- PERT and CPM, Crashing.

Unit-V

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Optional Paper 5

COST ANALYSIS AND COST CONTROL

Unit - I

Objectives of cost accountancy. Techniques of cost accounting, cost control and decision making. Preparation of cost reports. Productivity accounting : Ratio analysts to measure overall as well as factorial productivity.

Unit - II

Employees Cost Analysis : Payment of salaries compensation and bonus to managerial personal including directors: profit sharing plans to executives, cost analysis for labour and executives, turnover, recruitment, training and development, employees, welfare and Fringe benefits. Cost reduction and cost control. Value analysis.

Unit - III

Statistical and OR Application for cost control in certainty, uncertainty and risk. Expected value of perfect information. BF.P under risk and uncertainty. Model for inventory stock and Responsibility accounting and profit centre Transfer pricing :

Unit - IV

Budgetary control : Meaning and concept of budget and budgeting. Classification of budgets. Advanced budgetary control, zero based budgeting, New cost concepts : Activity Based Costing, On-line Costing, Life Cycle Costing, Target Costing and Balance Score Card and Value Chain Analysis.

Unit - V

Standard costing: Variance analysis related to material, labour, overhead, sales and profit variances

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Optional Paper 6

COMPUTERIZED ACCOUNTING

Unit-I

Basics of Accounting: Introduction, Double Entry System of Book-Keeping, Types of Accounts, Mode of Accounting, Financial Statements Manuals Accounting V/S, Computerized Accounting, Accounting with Tally: Introduction, Getting Functional with Tally, Coinpan) 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. Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, (downs, Stock items, Inventon Vouchers, Inventory Voucher Entry and Invoicing.

Unit-IV

Generation of Financial Statements:- Trial Balance, Profit & Loss Account, Balance Sheet, Fund Flo, (lash Flow, Ratio Analysis am 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 Summery, Purchas Order Book and Sales Order Book. ' Unit-V

Technological Advantages of Tally: Security Controls, Bacicup & Restore, Export & Import of Data and Printing Reports.

PRACTICAL

Note: Computer Practical should cover practical aspects related to the above syllabus. Practical will ,be conducted by Internal as well a External Examiner. External Examiner will be appointed by the University.

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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, Aadhyा Publication, Allahabad.