

1. ABST**B.Com. Part I (Pass Course) 2018-19**Paper - I  
Cost Accounting (Cost 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

Introduction: Meaning and definition of cost, cost centre, costing, cost accounting and cost accountancy. Objectives, significance and limitations of cost accounting. Systems, methods and techniques of cost accounting. Distinction between Financial and Cost Accounting. Material purchasing and storing, valuation and issue of material. Material cost control.

Unit - II

Labour: Recording of time and wages, Methods of remuneration, incentive plans. Allocation of wages, labour turnover and treatment of idle time and overtime. Overhead: Meaning, Collection, Classification, Allocation, Apportionment, and Absorption of Overhead.

Unit - III

Unit Costing: Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost. Operating Costing :- Meaning and Objectives. Preparation of statement of operating cost only related to transportation for passengers and goods only.

Unit - IV

Job Costing and Contract Costing: Cost-plus contract, escalation clause, work in progress, profit on completed, incomplete and contracts nearer to completion. Process Costing: Meaning and significance, treatment of normal and abnormal losses in process accounts. Inter process profit (Excluding Joint Product, By-product & Equivalent Production.)

Unit - V

Marginal Costing: Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVP and BEP analysis, Break even charts. (Excluding stock valuation under marginal costing and absorption costing and advanced problems related to managerial decisions). Standard Costing: Meaning, concept, significance and limitations of standard costing. Setting standards and computation of material and labour variances only.

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 :- Cost Accounting (Hindi & English)
- 2) Saxena, and Vashist :- Cost Accounting
- 3) B.K. Bhar :- Cost Accounting
- 4) Agarwal and Chaturvedi :- Cost Accounting (Volume I & II)

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**B.Com. Part I (Pass Course) 2018-19****Paper -II****Business Statistics**

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**

Introduction of Statistics : Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data, Approximation and Accuracy, Statistical Errors.

Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation, Presentation of Data: Diagrams / Graphs of Frequency Distribution Ogive and Histograms.

**Unit-II**

Measures of Central Tendency : Arithmetic Mean (Simple and Weighted), Median (including quartiles, deciles and percentiles), Mode, Geometric and Harmonic Mean- Simple and Weighted, Uses and Limitations of Measures of Central Tendency.

**Unit-III**

Measures of Dispersion : Absolute and Relative Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses and Interpretation of Measures of dispersion. Skewness: Different measures of Skewness.

**Unit-IV**

Correlation: Meaning and Significance, Scatter Diagram, Karl Pearson's Coefficient of Correlation between two Variables : Grouped and Ungrouped Data, Coefficient of Correlation by Spearman's Rank Differences Method and Concurrent Deviation Method. Simple Linear Regression.

**Unit -V**

Index Numbers: Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers. Fishers Ideal Index Number, Base shifting, Splicing and Deflating. Interpolation : Binomial, Newtons Advancing Differences Method and Lagrange's Method.

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. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics.
3. K.N. Nagar: Elements of Statistics. (Hindi & English)
4. Yadav Jain Mittal : Business Statistics (Hindi & English)

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Dr. Sanjay Gupta

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1. ACCOUNTANCY AND BUSINESS STATISTICS**B.Com. Part II (Pass Course)**

Paper I

**1. 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 &amp; 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. Singhanian 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.

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*[Signature]*  
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B Com part-II  
B.COM. PART-II(PASS COURSE)  
Paper-II  
ABST : PAPER-II

2. Corporate and Financial Accounting

TIME: 3 hour

Max.Marks-100

Min. Marks 36

Notes : There will be five question 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-1 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

Valuation of Goodwill & Valuation of Share

Unit-V

Hire Purchase and Installment Sale Transaction. Valuation of Inventory (As-2) Insurance Claims

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. Sehgal and Sehgal : Advanced Accountancy
4. Agarwal, Sharma : Corporate and Financial Accounting

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CP-1 Auditing and Management Accounting

OP-I Advanced Accountancy OR

OP-II Cost and Management Audit

SESSION-2022-23

1. A & S T

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

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A.B.S.T

## ANNEXURE - I

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

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11/11/22  
11/11/22



Optional Paper II

**B.Com. Part III (Pass Course)**Optional Paper ~~III~~ II**Cost and Management Audit**

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**

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, Corporate Social Audit.

**Books Recommended**

1. Chaudhary D.: Management Audit and Cost Audit,
2. Ramanathan: Cost and Management Audit,
3. Rose T.G.: Management Audit
4. Kamal Gupta: Contemporary Audit
5. Jain, Khandelwal, Pareek: Cost and Management Audit (Hindi)
6. Agarwal N.P. & Govind Pareek: Cost and Management Audit.
7. Saxsena & Vasisth : Cost & Management Audit.

*Jan*  
*Gupta*

*11/11/2022*

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