

FACULTY OF COMMERCE
 वाणिज्य संकाय
 B.Com.Part-III Examanination, 2019
 बी.कॉम.पार्ट-3 परीक्षा 2019
 (10+2+3+ Pattern)

SEHEME OF EXAMINATION

The number of paper and the maximum marks for each paper together with the minimum marks required for a pass are shown against each subject separately. It will be necessary for a candidate to pass in the theory part as Classification of successful candidates shall be as follows :

First Division 60% of the aggregate marks prescribed at (a) Part I Second Division 40% Examination, (b) Part II Examination,
 (c) Part II examination, taken together

All the rest shall be declared to have had the examination, if they obtain the minimum pass marks in each subject viz. 36% no division shall be awarded at the part I and Part II Examination. The number of paper and the maximum marks for each paper together with the minimum marks required for a pass are shown against each subject separately. It will be necessary for a candidate to pass in theory part as classification of successful candidates shall be as follows:

DISTRIBUTION OF MARKS

S.N.	Name of the subject/Paper	No. of Papers	Duration	Max. Marks	Min. Pass Marks
Core Subjects:					
1.	Accountancy & Business Statistics				
	1. Financial Accounting		3hrs	100	200 72
	2. Business Statistics		3hrs	100	
2.	Business Management				
	1. Management		3hrs	100	200 72
	2. Business Law		3hrs	100	
3.	Economics Administration & Financial Management				
	1. Business Economics		3hrs	100	200 72
	2. Economic Environment in India		3hrs	100	
4.	Additional Optional Subject :- Garment Production and export management				
		Paper-I	3hrs	60	120 44
		Paper-II	3hrs	60	
		Practical	4hrs	80	
	Vocational Subjects :				

5.	Computer Applications	Paper-I Paper-II	3hrs 3hrs	65 65	} 130	47
6.	Tourism & Travel Management	Practical Paper –I Internal Paper –II Internal Project Report & viva - voice	3hrs 65 15 65 15 50	70 }		

Note :

- (i) One of the additional subject may be offered in under graduate Commerce Class in addition to compulsory papers and the three core subject of commerce faculty. The marks of the additional optional subject and Combined paper shall not be counted towards awarding of division.
- (ii) If the candidate passes in the particular additional subject, same shall be mentioned in marks-sheet and degree.
- (iii) The candidate have to clear the Combined paper in the three chance.
- (iv) Non-appearance or absence in the examination of Combined paper will be counted as a chance.

1. ACCOUNTANCY AND BUSINESS STATISTICS

PAPER -I : CORPORATE ACCOUNTING

Note : In this question paper 10 questions will be set. 2 questions from each unit. Candidates are required to attempt five questions in all selecting one question from each unit.

Unit - I

Accounting for internal Reconstruction. Accounting for Amalgamation of Companies as per Indian Accounting Standard 14 (including inter-company holding).

Unit - II

Valuation of Goodwill. Valuation of Shares.

Unit - III

Final Accounts of companies (including computation of Managerial Remuneration). Disposal of Profits (including Capitalization of Profit). Underwriting of shares and debentures.

Unit - IV

Acquisition of business including profit prior to incorporation and post incorporation.
Liquidation of companies.

Unit - V

Accounting of Holding and Subsidiary Companies in India. Consolidated Balance Sheet and Profit & Loss Account. Double Account System (Excluding Accounts of Electricity Supply Companies.)

Suggested Books:

1. नैगम लेखांकन—जांगिड, अग्रवाल, सुथार, माथुर, सक्सैना, मुजराल (रमेशबुकडिपो, जयपुर)
2. नैगम लेखांकन— जैन, खण्डेलवाल, पारीक, बंसल (अजमेरा बुक कम्पनी, जयपुर)
3. Advanced Accountancy – R.L. Gupta
4. Advanced Accountancy – S.N. Maheshwari
5. Advanced Accountancy – Shukla Grewal
6. Advanced Accountancy – S.K. Chakraborty
7. Advanced Accountancy – P.V. Ratnam
8. Advanced Accountancy – Jain, Narang.
9. Advanced Accountancy – Tulsian P.C. (Tata MC Graw Hill Pub.Co.)

PAPER – II : TAXATION AND AUDITING

Note : In this question paper 10 questions will be set. 2 questions form each unit. Candidates are required to attempt five questions in all selecting one question from each unit.

Unit - I

CGST/SGST: Important term and definitions under central goods and service Tax Act, 2017 and state goods and service Tax Act, 2017. Basic of GST, meaning and scope of supply, levy and collection of tax.

Unit - II

CGST/SGST: Time and value of supply of goods and /or service. Input Tax credit, transitional provisions. Registration under CGST/SGST Act, filling of returns and assessment, payment of tax including payment of tax on reverse charge basis. Refund under the Act.

Unit - III

CGST/SGST: Maintenance of Account and Records. Composition Scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

Unit - IV

IGST: Scope of integrated goods and service tax (IGST), important term and definitions under IGST Act, 2017, levy and collection of IGST, principles for determining the place of supply of goods and services zero rated supply.

Unit – V

Auditing : Meaning and objectives of auditing, importance and limitations of auditing. Internal control, vouching, verification of assets and liabilities, company audit.

Suggested Books:

1. Datey V. S. : GST Ready Reckoner, Taxman Publication, New Delhi.
2. Goel Pankaj : GST Ready Reckoner, Reference (2017) Commercial Law Publisher(India) Pvt. Ltd.
3. Shah, Mangal, Jain, Khandelwal, Pareek : Goods and Service Tax(Including Auditing) , RBD Publishing House, Jaipur
4. Chouhan, Shaktidweepi : Taxation and Auditing, Himanshu Publication, New Delhi & Udaipur
5. Patel, Choudhary : Goods & Service Tax and Auditing, PC Publications, Jaipur

1. लेखाकर्म एवं व्यावसायिक सांख्यिकी

प्रश्न पत्र 1 नैगम लेखांकन

नोट : प्रत्येक प्रश्न पत्र में दस प्रश्न होंगे—पांच इकाइयों में से प्रत्येक से दो-दो। छात्र को प्रत्येक इकाई में से एक प्रश्न का चयन करते हुए कुल पांच प्रश्नों के उत्तर देने होंगे।

इकाई—1

आन्तरिक पुनर्निर्माण के लिए लेखांकन, भारतीय लेखांकन मानक 14 के अनुसार कम्पनियों का एकीकरण, (कम्पनियों द्वारा आपसी अंश रखना सहित)

इकाई—2

ख्याति का मूल्यांकन एवं अंशों का मूल्यांकन

इकाई—3

कम्पनी के अंतिम खाते (प्रबन्धकीय पारिश्रमिक गणना को शामिल करते हुए) लाभों का बंटवारा (लाभों के पूंजीकरण को शामिल करते हुए), अंशो व ऋणपत्रों का अभिगोपन।

इकाई—4

व्यापार क्रय, समामेलन से पूर्व तथा पश्चात के लाभ सहित, कम्पनियों का समापन।

इकाई—5

भारत में सुत्रधारी व, सहायक कम्पनी के खाते। एकीकृत चिट्ठा व लाभ—हानि खाता।
द्विखाता पद्धति (बिजली आपूर्ति कम्पनियों के खातों को छोड़कर)