

MD. SHAMIM UDDIN
Dept. of Commerce.
Al-Hafez College, Ara.

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B. Com Part-I (Honours)

Time: 3 Hours Full Marks: 100

Note: - Candidates are required to give their answer in their own words as far as practicable. The questions are of equal value. Answer any five questions in which Q. No 1 is Compulsory.

⇒ V.K.S. U.A. Course of Study Syllabus
Financial Accounts (Honours)
Paper - 1st

- ⇒ Basic Accounting Concepts, Principles and Conventions. Nature and Significance of Accounting, types of Accounting Preparation, Presentation and analysis of Financial Statements their Limitations.
- ⇒ Accounting of Non trading organization. Receipts and Payments Account. Income and Expenditure Account.
- ⇒ Single Entry System - Preparation of Accounts from incomplete records - Conversion of Single entry into Double Entry System.
- ⇒ Royalty - Hire Purchase and Instalment system of Accounts. Departmental and Branch Accounts (excluding foreign branch) Insolvency Accounts

Partnership dissolution, Insolvency of Partner-
 Games vs Murry Case, sale to a Company.

Books Recommended:-

1. J.R. Battiboi — Advanced Accounts.

2. M.C. Shukla —

3. S.M. Shukla —

4. Man Mohan Prasad —

5. T.P. Verma —

V. K. S. U Ara Course Study Syllabus

B. Com (Honours) - Part - I

Auditing - Paper - II (Honours)

- ⇒ Definition of Auditing, objects, classes, Audit, Note-Book, Audit Programme, Audit Programme, Auditing as distinct from Book-keeping and Accountancy. Qualities of an Auditor. Advantage of auditing.
- ⇒ Internal check - meaning and objects - Internal checks in different departments of a business organization.
- ⇒ Vouching - meaning and importance - vouching of different books of original entry.
- ⇒ Revenue and Capital Expenditures - Distinction, Different types of reserve - Methods of charging depreciation, - Verification of Assets, - valuation of Assets.
- ⇒ Audit of a Company Accounts - Appointment, remuneration duties, liabilities and rights of Company auditor, Important Case - laws on the topic.
- ⇒ Audit of final accounts of a Company - Divisible profits - Capital profits. Investigation of accounts under different situations - Investigator's report.
- ⇒ Audit of other Institutions such as Educational Institutions club, cinema houses and Hotels.

Books Recommended:-

Nadd N.L — Ankekshan

Spicer and Pagler — Practical Auditing.

De Pagler — The Principles of Auditing

T.R. Sharma — Auditing

R.R. Gupta — Text Book of Auditing

B.N. Tandon — Auditing

Man Mohan Prasad — Principles of Auditing.