

Third year B.Com (Accounting and Finance) Programme Semester 5

1. Financial Accounting paper-V

Modules

- AS-14-Amalgamation, Absorption & External Reconstruction(excluding inter-company holding)
- Internal reconstruction
- Underwriting of shares & debentures
- Liquidation of companies
- Buy-back of shares

2. Cost Accounting paper– III

- Uniform costing and inter firm comparison
- Integrated system and non integrated system of accounts
- Operating costing
- Process costing-Equivalent units of production and inter process profit(FIFO) method
- Introduction to emerging and concepts in costing

3. Financial management paper– III

- Risk and return
- Leverage
- Capital structure decisions
- Cash management
- Receivable management

4. Taxation paper –III(Direct tax paper-I)

- Definitions u/s- 2, basis of charge
- Exclusions from total income

- Heads of income
- Deductions under chapter VI- A
- Computational of total income

5. **Auditing paper – III**

- Company audit
- Audit report
- Audit under computerized information system environment
- Professional ethics

6. **Management paper-II(Management Applications)**

- Marketing management
- Production management
- Human resource management
- Financial management

**Third year B.Com (Accounting and finance) Programme
Semester 6**

1. Financial accounting paper-VI

- Final accounts of banking company
- Final accounts of Insurance company(excl. life insurance)
- Investment accounting(w.r.t accounting standard- 13
- Accounting of transactions of foreign currency
- Accounting for limited liability partnership

2. Cost accounting-Paper IV

- Budgeting and budgetary control
- Absorption costing and marginal costing cost volume and profit analysis
- Managerial decision making
- Standard costing and variance analysis

3. Financial management– Paper III

- Financial policy and corporate strategy
- Security analysis
- Dividend decisions
- Mutual funds
- Portfolio theory

4. Taxation-Paper IV(Direct taxes-II)

- Clubbing of income
- Set off & carry forward of losses

- Computation of tax liability of individual & HUF
- Computation of income of partnership firm in relation to sec:40(b) & tax thereon with applicable rate of tax

5. Financial accounting paper VII

- Valuation of goodwill and shares
- Final account for electricity company
- Final accounts for co-operative society
 - Co-operative housing society
 - Consumer co-operative society
- Foreign branch
- Introduction to IFRS and Ind- AS

6. Economics paper-III(Indian economy)

- Introduction , Agriculture sector
- Industrial sector
- Service sector, External sector
- Money and Banking