

## B.COM

### Applied Component Accounting paper III (Marks: 100)

**Unit I: Investment Accounting :** (18 Marks-20 Lectures)  
Meaning and types of investments, introduction to IND-AS 28, Ex-interest/ dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.

**Unit II: Underwriting of Shares and Debentures:** (18 Marks-20 Lectures)  
Meaning, types of underwriting, Calculation of liability of Underwriter-Full underwriting – Partial underwriting – Sole underwriters – Joint underwriters – underwriting commission – Journal entries and Ledger Accounts.

**Unit III: Insolvency Accounts:** (18 Marks-20 Lectures)  
Insolvency of an individual and firm, Preparation of statement of affairs and Deficiency account (preparation of Statement of affairs and deficiency account for individual partners in case of firm to be excluded).

**Unit IV: Hotel Accounting:** (12 Marks-15 Lectures)  
Concept; Visitors Ledger (theory only) and final Accounts of Hotels under sole proprietorship, partnership and joint stock company (in case of company-as per revised Schedule VI).

#### Specific Guidelines

#### Applied Component (Commerce): Accounting Paper III (SEMESTER- III)

- 1 Two questions each to be asked on Unit I and Unit III.
- 2 One question each to be asked on Unit II & Unit IV.

#### Broad Guidelines for setting of Question Papers in all Accounting Papers

#### General guidelines:

1. The question paper shall have total of 6 questions carrying 80 marks and shall be of 2 hours duration.
2. Four questions of 20 marks each to be answered.
3. Question No. 1 to be compulsory (should be a practical question)
4. Any three questions from the remaining five questions to be answered.
5. A question may be sub-divided if necessary.

#### Books for Study and Reference:

1. Aruna Jha, Students guide to auditing. Taxman publication New Delhi.

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- 2. Gupta Kamal: Contemporary Auditing, Tata McGraw-Hill, New Delhi**
- 3. Tandon B. N. Principles of Auditing: S. Chand & Co, New Delhi.**

- 4. Pagare Dinkar: Principles & Practice of Auditing: Sultan Chand, New Delhi**
- 5. Sharma T.R.: Auditing Principle & Problems: Sahitya Bhavan, Agra.**
- 6. Sekhar & Sekhar: Auditing: Vikas Publishing House Ltd., New Delhi.**
- 7. Saxena R. G. & Others: Practical Auditing: Himalaya Publishers, Mumbai.**
- 8. S.D Sharma: Auditing Principles, Taxman publication New Delhi**
- 9. Ravinder Kumar & Virender Sharma: Auditing Principles & Practice: Prentice Hall of India, New Delhi.**

