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VEER NARMAD SOUTH GUJARAT UNIVERSITY

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

Tel : +91 - 261 - 2227141 to 2227146, Toll Free : 1800 2333 011, Fax : +91 - 261 - 2227312

E-mail : info@vnsgu.ac.in, Website : www.vnsgu.ac.in

-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન સ્નાતક અને અનુસ્નાતક કોલેજોના આચાર્યશ્રીઓને તથા ડિપાર્ટમેન્ટનાં વડાશ્રીને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૧-૨૨, જુન થી અમલમાં આવનાર એફ.વાય.એસ.વાય./ ટી.વાય. બી.કોમ. નો સેમ-૧ થી ૬ તથા એમ.કોમ. સેમ-૧ થી ૪ નાં એકાઉન્ટ ઈન્કલુડીંગ કોસ્ટીંગ વિષયનાં અભ્યાસક્રમ અંગે યુનિવર્સિટીનાં કાર્યાલયનાં પરિપત્ર ક્રમાંક:એકે./પરિપત્ર/૯૨૯૦/૨૧, તા. ૦૨-૦૭-૨૦૨૧ થી પરિપત્ર કરવામાં આવે છે. જે અભ્યાસક્રમ બાબતે બોર્ડનાં ચેરમેનશ્રીએ ટી.વાય.બી.કોમ.સેમ.-૫ નાં Accounting & Auditing Paper-5 અને સેમે.-૬ નાં Accounting & Auditing Paper- 7 તથા એમ.કોમ. સેમ.-૧ માં Financial & Management Accounting Paper- 1 માં સુધારા કરવા વિનંતી કરેલ છે. અને સુધારેલ અભ્યાસક્રમ આ સાથે સામેલ છે. જે બોર્ડનાં ચેરમેનશ્રીએ બોર્ડવતી મંજૂર કરી વાણિજ્ય વિદ્યાશાખાને ભલામણ કરેલ જે વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વાણિજ્ય વિદ્યાશાખાવતી વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ મંજૂર કરી એકેડેમિક કાઉન્સિલને ભલામણ કરેલ છે. જે એકેડેમિક કાઉન્સિલની તા.૨૧/૦૮/૨૦૨૧ની સભાનાં ઠરાવ ક્રમાંક: ૫ અન્વયે મંજૂર કરેલ છે. તેની જાણ સંબંધકર્તા શિક્ષકો અને વિદ્યાર્થીઓને કરવી, તદ્દઉપરાંત તેનો અમલ કરવો.


એકેડેમિક કાઉન્સિલની તા.૨૧/૦૮/૨૦૨૧ની સભાનાં ઠરાવ ક્રમાંક: ૫

:: આથી ઠરાવવામાં આવે છે કે, ટી.વાય.બી.કોમ.સેમ.-૫ નાં Accounting & Auditing Paper-5 અને સેમે.-૬ નાં Accounting & Auditing Paper- 7 તથા એમ.કોમ. સેમ.-૧ માં Financial & Management Accounting Paper- 1 માં સુધારા કરેલ છે જે મંજૂર કરવામાં આવે છે.

બિડાણ: ઉપર મુજબ

ક્રમાંક : એકે./પરિપત્ર/૧૪૫૫૭/૨૧

તા. ૨૮-૦૮-૨૦૨૧


ઈ.ચા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ સ્નાતક અને અનુસ્નાતક કોલેજોના આચાર્યશ્રીઓ.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારૂ.

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Third Year B.Com. Semester -V

Advanced Accounting & Auditing - Paper-V

(PRINCIPLES OF AUDITING)

Course Code - CE 520 A (1)

(Syllabus effective from Academic Year 2021-22)

સરકારી યુનિવર્સિટી નં. ૨/૧૧-૨૦૨૧
૫૫૫૫.....૫.....૫૫૫૫૫૫.....૩

Objective:

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit	Course Contents	Weight age
1	<u>Introduction:</u> 1.1 Meaning of Auditing, Scope of Auditing and Principle of auditing, difference between auditing and Accountancy and Advantages and Limitation of Auditing 1.2 Objectives of Auditing, 1.3 Types of Audit	25%
2	<u>Audit Procedure:</u> 2.1 Consideration for commencing new audit 2.2 Audit Programme 2.3 Audit Notebook 2.4 Working Papers and Evidences 2.5 Routine checking and test checking.	20%
3	<u>Internal Control System:</u> 3.1 Introduction, 3.2 Overview, 3.3 Internal Check System (In Detail)	20%
4	<u>Audit Process</u> 4.1 Vouching 4.2 Verification and Valuation of assets and liabilities	35%

On behalf of
Faculty of Commerce
If it is sectional
Answer
17-9-2021

Note:

- Case law in Auditing is not expected. However Principles enunciated in such case law is expected to be covered without specific reference to individual case.
- Marks for Advanced Accounting & Auditing Paper V & VI to be considered in a group

Suggested Reading

1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi
 2. Tandon B.N.: Principles and Practice of Auditing;-S. Chand& Co, New Delhi.
 3. Pagare Dinkar: Principles and Practice of Auditing;-Sultan-Chand& Co, New Delhi
 4. Sharma T.R.: Auditing Principles and Problems; Sahitya Bhawan, Agra.
 5. RG. Saxena: Principle & Practicing of Auditing; Himalaya Publications.
 6. Kamal Gupta: Fundamental of Auditing; Tata McGrew Hill, New Delhi.
 7. S.V. Ghatalia: Practical Auditing; Allied Publisher.
 8. Batra & Bagadia: Text Book of Auditing; Taxman Publication.
 9. Auditing and Assurance Module-I, II (Intermediate Course)- The Institute of chartered accountants of India
 10. Prin. T. J. RANA :ACCUNTANCY & TAXATION:3 ; B.S.PRAKASHAN
- પ્રિ.ટી.જે.રાણા : નામાપધ્યપ્રિ અનેકરવેરા :૩ : બી.એસ.શાહ.પ્રકાશન

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Third Year B.Com. Semester -VI

Advanced Accounting & Auditing - Paper-VII

(PRINCIPLES OF AUDITING)

Course Code - CE 620 A (1)

(Syllabus effective from Academic Year 2021-22)

Objective:

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit	Course Contents	Weight age
1	<u>Audit of Limited Companies</u> (with Provisions of Companies Act, 2013 and companies rules 2014 and 2015): (a) <u>Company Auditor:</u> Appointment (Sec.139); Removal and resignation of auditor (Sec. 140); Eligibility, qualifications and disqualifications of auditor (Sec.141); Remuneration of auditors (Sec.142); Powers & Duties of auditors and Auditing Standards (Sec.143, 145, 146, 147); Auditor not to render certain services (Sec.144); Liabilities of an Auditor; Internal Audit (Sec.138) (b) <u>Divisible profits and Dividend:</u> Declaration and payment of dividend (Sec.123, 124, 125, 126, 127) (c) <u>Auditor's Report:</u> Standard Report and Qualified Report (d) <u>Audit Report & Certificate</u>	50%
2	<u>Investigation; Audit of Non-profit Companies:</u> (a) Where fraud is suspected (b) When a running business is proposed	15%
3	<u>Preparation or Audit Programs:</u> Preparation of Audit Programs for educational institutions, Trust, Co-op. Societies.	15%
4	<u>Recent Trends in Auditing:</u> (a) Nature and Significance of Cost Audit, (b) Nature and Significance of Tax Audit, (c) Meaning and Overview IT Enabled Audit,	20%

Dr. P. K. Patel
18-9-2021

Note:

1. Case law in Auditing is not expected. However Principles enunciated in such case law is expected to be covered without specific reference to individual case.
2. Marks for Advanced Accounting & Auditing Paper VII & VIII to be considered in a group.

Suggested Reading

1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi
2. Tandon B.N.: Principles and Practice of Auditing;-S. Chand & Co, New Delhi.
3. Pagare Dinkar: Principles and Practice of Auditing;-Sultan-Chand & Co, New Delhi
4. Sharma T.R.: Auditing Principles and Problems; Sahitya Bhawan, Agra.
5. RG. Saxena: Principle & Practicing of Auditing; Himalaya Publications.
6. Kamal Gupta: Fundamental of Auditing; Tata McGrew Hill, New Delhi.
7. S.V. Ghatalia: Practical Auditing; Allied Publisher.
8. Batra & Bagadia: Text Book of Auditing; Taxman Publication.
9. Auditing and Assurance Module-I, II (Intermediate Course)- The Institute of chartered accountants of India
10. Prin. T. J.RANA :ACCUNTANCY & TAXATION:3 ; B.S.PRAKASHAN

પ્રિ.ટી.જે.રાણા : નામાપધ્યપ્રિ અને કરવેરા :3 : બી.એસ.શાહ. પ્રકાશન

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M.Com. Semester -I

Financial & Management Accounting - Paper-I

Paper No.104

(Syllabus for Academic Year 2021-22)

Objectives:

- To give the idea about holding Companies Account
- To clear the concept about provisions of companies act 2013 and calculation of managerial remuneration
- To give the idea for accounting pattern for non-government organization
- To clear the conceptual understanding about social Accounting and Public interest Accounting

Unit	Particular	Weight age
1	Holding Company Accounts: (Practical) <ul style="list-style-type: none">❖ Introduction of Holding Company & Subsidiary Company as per Companies Act, 2013❖ Preparation of consolidated Balance Sheet with one subsidiary company (Excluding Cross Holdings) as per Companies Act, 2013	40%
2	Managerial Remuneration: (Practical) <ul style="list-style-type: none">❖ Provisions under the companies Act, 2013 and its computation	30%
3	Indian Accounting Standard (IND AS), <ul style="list-style-type: none">❖ Introduction of IND AS,❖ Events after the reporting Periods (IND AS-10)	10%
4	Accounting for Non-Government Organization: (Theory) Meaning and definition of NGO – Formation and classification of NGO- Importance of NGO Accountability – Accounting framework for NGO – Types of books and records maintained by NGO	10%
5	Social Accounting (Theory) Conceptual Understanding (Meaning, its Nature, Need, Advantages)	10%

16-9-2021

Note:-

1. Practical problems shall not exceed 70% of total weight age
2. The recent development in the paper be considered as implied part of the curriculum

References:

- Advance Accounting Vol. I & II – R.L.Gupta; Sultan Chand & Co., New Delhi Advance Accounting – S N Maheshwari
- Management Accounting & Financial Control – S.N. Maheshwari Sultan Chand & Co., New Delhi.
- Contemporary Accounting, Issues by Jawalal, Published by Vision Books, New Delhi.
- Principles of Management Accounting by Manmohan and S.N. Goyal, Sahitya Bhavan, Agra
- Human Resource Accounting – Gupta; Sultan Chand & Sons.
- Students Guide to IND AS - Dr. D.S. Rawat; Taxmann Publication
- Practical Guide to IND AS and IFRS – CA Kamal Garg; Bharat Law House Pvt. Ltd., New Delhi