



**THE BHAWANIPUR EDUCATION SOCIETY COLLEGE**  
**B.Com Morning, Afternoon & Evening Section**  
**Syllabus of 3rd Year Honours & Taxation for Mid-Term Examination 2017**

**Sub: Financial Accounting- III (A31A)**

Module	Unit	Term	Topic
I	1	MT	Investment Accounts
I	2(a)	MT	Profit/Loss prior to incorporation, Accounting for Acquisition, Debtors and Creditors Suspense Account
I	2(b)	MT	Conversion of Partnership into Limited Company-with and without same set of books
I	3 (b), ( c )	MT	Alteration of Share Capital Internal Reconstruction
I	4(a),(b)	MT	Valuation of Goodwill and Shares
II	2	MT	Financial Statements
II	5	MT	Cash Flow Statement

**Sub: Economics-II (A32A)**

Module	Unit	Term	Topic
I	I	MT	Macro Economics - Scope and Basic Concepts
I	II	MT	National Income Accounting
I	III	MT	Theory of Equilibrium Income Determination
I	V	MT	Money and Inflation Concept of Demand for and Supply of Money Quantity Theory of Money Keynesian Theory of Demand for Money Measures of Money Supply High Powered Money Money Multiplier

**Sub: Advanced Business Mathematics (A32A)**

Module	Unit	Term	Topic
II	I	MT	Functions
II	II	MT	Limit and Continuity
II	III	MT	Differentiation
II	VI	MT	Matrix
II	VII	MT	Determinants

**Sub: Indian Financial System (A33A)**

Module	Unit	Term	Topic
I	I	MT	Financial System
I	II	MT	Money & Indian Banking System
I	II	MT	Development Banks
II	1	MT	An overview of Financial Markets in India
II	2	MT	Money Market * Concept * Structure of Indian Money Market
II	3	MT	Money Market * Call Money Market * Recent Trends of Indian Money Markets
II	3	MT	Capital Market

**Sub: Financial Management (A34A)**

Module	Unit	Term	Topic
I	1	MT	Introduction
I	2	MT	Basic Concepts
I	3	MT	Sources of Finance and Cost of Capital
I	4	MT	Leverage and Capital Structure Theories
I	5	MT	Working Capital Management 1



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**Sub: Public Finance and Taxation (T31A)**

Module	Unit	Term	Topic
I	1	MT	Origin and development of public finance
I	2	MT	Principles of taxation and government expenditure
2	1	MT	Development of Federal finance in India
2	2	MT	Central finances.

**Sub: Direct Tax Law & Practice (T32A)**

Module	Unit	Term	Topic
I	I (a & b)	MT	Residential Status & Incidence of Tax & Income which do not form part of total income
I	2(a)	MT	Profit and gain from Business & Profession.
I	2(b)	MT	Capital Gain

**Sub: Indirect Tax Law & Practice (T33A)**

Module	Unit	Term	Topic
I	I (a)	MT	Concepts of Indirect Tax, Difference between Direct & Indirect Tax.
II	I	MT	Customs Act
II	2 (a)	MT	CST Act, 1956

**Sub: Tax Planning and Procedure (T34A)**

Module	Unit	Term	Topic
I	Unit - 1	MT	Belated Return, Tax Return Preparer, Revised Return
I	Unit - 2	MT	Scrutiny Asst, Best Judgment Asst.
I	Unit - 3(a)	MT	Advance Tax
II	Unit - 1(a)	MT	Tax Planning, Tax Evasion, Tax Management, Tax Avoidance
II	Unit - 5(c)	MT	Unilateral & Bilateral of Relief