

**M.COM II ADVANCED ACCOUNTANCY SEM (III)**  
**PORTION FOR INTERNAL EXAM – OCTOBER 2018**

**ADVANCED COST ACCOUNTING**

1) Module 1- Process Costing

- Inter process costing
- Equivalent process costing - FIFO and weighted average

**ADVANCED FINANCIAL ACCOUNTING**

1) Module 1 - Foreign currency conversion

2) Module 2-

- NPA
- Rebate on Bill discounted
- Interest calculation

**DIRECT TAX**

1) 5 heads of income

- Income from salary
- Income from business and profession
- Income from house property
- Income from capital gains
- Income from other sources

2) Residential status, Scope of Income