



II YEAR IV SEMESTER BSc MPCs SYLLABUS

SRI RAMAKRISHNA DEGREE COLLEGE (AUTONOMOUS)

NANDYAL

SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL
B.Com.(Hons) (THREE YEARS) Degree Examinations, March - 2020
(Semester System:: Under CBCS)
SECON YEAR THIRD SEMESTER END EXAMINATIONS
Part – II COMMERCE::(2019-20 Regulations)
Paper - 401: Corporate Accounting
P.P.W. – 6 Hours [Max. Marks: 60]

Objective: The objective of this paper is to provide the knowledge relating to the Accounting standards.

UNIT – I : Bank Accounts: Introduction - Books and Registers to be maintained by Banks - Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts (including problems).

Unit – II – Holding Companies

Meaning of holding company & subsidiary – Particulars of Balance sheet of a holding company in regard to its subsidiaries – Financial year of the holding company and its subsidiary – Rights of holding company's representatives and members – Advantages of consolidation of Financial statements – Disadvantages of consolidation of financial statements – Basic rules for preparing a consolidated Balance sheet – Forms & Techniques.

UNIT – III : Amalgamation In the nature of merger and purchase: Calculation of purchase consideration – Accounting Treatment in the books of Transferor and Transferee (as per Accounting Standard, excluding inter – company holdings 14) Recording of Transactions relating to Mergers using computers.

UNIT – IV : Internal Reconstruction

Internal reconstruction – Accounting treatment – Preparation of Final Statement after reconstruction – Recording of transactions relating to Internal reconstruction using computers.

Unit – V : Profits Prior to Incorporation & Bonus Shares – Acquisition of Business and Profits Prior to Incorporation – Accounting Treatment - Bonus Shares - Introduction - Issue of Bonus Shares – Provisions of Company's Act and SEBI Guidelines - Accounting Treatment.

Additional Input: Profits Prior to Incorporation – Acquisition of Business and Profits Prior to Incorporation – Accounting Treatment

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Company Accounts :Monga, Girish Ahuja and Shok Sehagal
5. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : R.K. Gupta and Radhaswamy
7. Advanced Accountancy :Chakraborty
8. Advanced Accountancy: S.P. Iyengar
9. Modern Accounting: A. Mukherjee, M. Hanife Volume – II MC Graw Hill publishing Company Ltd., New Delhi.
10. Accounting standards and Corporate Accounting practices: T.P. Ghosh Taxmanns
11. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House Pvt. Ltd.,

2nd B.Com (A&F) (Second Year) Degree Examinations
Semester End Examination : October-2022
2nd Year 4th Semester Examination
Title of the paper : ADVANCED CORPORATE ACCOUNTING

[Time: 3 Hours]

[Max. Marks:70]

Section-A

ANSWER ANY FIVE FOLLOWING QUESTIONS

[5×4=20]

1. What do you mean by statutory Reserve?
2. Give four examples of Schedule 16 of Bank Final Accounts?
3. What is holding company? Explain the Types of holding companies?
4. What is mean Amalgamation in the nature of Merger?
5. State the Methods of calculation purchase Consideration?
6. Explain the meaning of reducing of share capital of a company?
7. What is time Ratio? Give an Example?
8. Following is the Balance sheet of 'c' Ltd 31-03-2010

Liabilities	Amount	Assets	Amount
<u>Share capital</u>		Goodwill	20,000
<u>Authorised capital:-</u>		Lease hold Premises	1,07,000
5000 Pref shares of Rs.10 each	5,00,000	Plant & Machinery	60,000
5000 E Shares of Rs.10 each	5,00,000	Patents	1,73,900
		Stock	34,000
	10,00,000	Debtors	56,000
<u>Issued & Paid up Capital</u>		Cash	100
25,000 P.S of Rs.10 each		Preliminary Expenses	2,000
25,000 E.S of Rs.10 each		Profit & Loss a/c	1,23,000
<u>Current liabilities</u>			
Sundry Creditors	40,000		
Bank over draft	36,000		
	5,76,000		5,76,000

The company proved unsuccessful and resolution were passed to carry out of the following scheme of Reconstruction by Reduction of capital...

- 1) That the P Shares be reduced to an equal number of fully paid shares Rs.5 each.
- 2) That the E shares be reduced to an equal No. of fully paid share Rs.2.50 each.
- 3) That the Amount So Available be utilised towards wiping out losses and Reduction of Assets as follows

Preliminary Expenses, Goodwill & profit & loss Account to be written off entirely, Rs.27,000 to be written off lease hold premises, Rs.14,000 to written off stock, Rs.6,000 To be Provided for doubt full debts, 20% should be written off Plant & Machinery and the balance be written off Patents.

Make Journal Entries in the books of The company and Prepare The Balance Sheet given to the Above Schedule.

Section-B

ANSWER ANY FIVE QUESTIONS FROM THE FOLLOWING.

[5×10=50]

EACH QUESTION CARRIES 10 MARKS

9(a) List out the form of business in which a banking company may Engage. As detailed in section 6 of the Banking Regulation Act?

(Or)

(b) From the following trial balance of excellent bank Ltd., prepare the B/s and P&L A/c making all the necessary provisions. You are required to provide the following:

1. Provision for Taxation
2. Transfer to Dividend Equalisation Fund
3. Provision for dividend @10%

TRIAL BALANCE

As on 31-03-2009

DEBIT	(Rs.'000)	CREDIT	(Rs.'000)
Current Deposits	45,200	Investment in Govt. Securities	45,200
Saving bank Deposits	14,520	Investment in Shares	4,700
Term Deposits	34,180	Interest accrued on Investments	875
Sundry Creditors A/c	1,455	Loans	43,800
Debts due to bank secured by investments	12,200	Bills purchased and discounted	33,100
Rebate on bills discounted	15	Furniture , Fixtures and Equipment---Depreciation	500
Branch adjustment (Cr.)	4,555	Interest paid	1,200
Statutory Fund	10,000	Exchange and commission paid	100
Dividend Equalisation Fund	2,500	Payment to Employees	2,400
Capital 2,00,000 shares of Rs.100 each Rs.50 per share paid up	10,000	Directors' fees	100
Interest and discount received	5,800	Printing and Stationary	400
Exchange and Commission	1,700	Miscellaneous Expenses	300
General Charges Recovered	55	Premises	3,000
P&L A/c Balance as on 1-4-2008	852	Money at call and short notice	1,500
Cash in hand	438	Property acquired in satisfaction of claims	50
Cash in Banks	6,869		

Current accounts included Rs.88,00,000 (debit balance) being overdrafts. One of the accounts Rs.95,000 including Rs.7,000 as interest for 2008-2009 is doubtful. During the year, property acquired in 2006 in satisfaction of defaulted debt of Rs.25,000 was sold for Rs. 18,000. The amount of Rs.18,000 was credited to the account no further adjustments having been made. Bills for collection with the bank are of Rs. 22,10,000. Acceptances endorsement and guarantees of the bank are Rs.11,168,000.

10(a) What is Holding company? Explain the Advantages & Disadvantages of Holding companies?

(or)

(b) the Balance Sheet of two companies viz. A Ltd. And C Ltd. As at 31st march, 2020 is as follows.

Balance-Sheet as on 31st march, 2020

Liabilities	A Ltd	B Ltd	Assets	A Ltd	B Ltd
<u>Share capital</u>			Land and Buildings	2,00,000	1,50,000
<u>Issued, Subscribed & Paid up:</u>			Machinery	3,00,000	3,00,000
Equity Shares of Rs.10 each	10,00,000	5,00,000	Stock	75,000	50,000
General Reserve (as on 1 st April, 2019)	1,00,000	1,00,000	Sundry Debtors	50,000	60,000
Profit and Loss (as on 1 st April, 2019)	50,000	30,000	Investments at cost in the Shares of C Ltd.	5,00,000	---
Profit for the year (2019-2020)	60,000	40,000	Bills Receivable	10,000	5,000
Sundry Creditors	70,000	50,000	Cash at Bank	1,55,000	1,60,000
Bills Payable	10,000	5,000			
Total	<u>12,90,000</u>	<u>7,25,000</u>	Total	<u>12,90,000</u>	<u>7,25,000</u>

Additional Information:

- i) A Ltd acquired 40,000 Equity Share of C Ltd on 1st April, 2019
- ii) Bills receivable of A Ltd include Rs.3000 accepted by C Ltd.
- iii) Sundry Debtors of A Ltd include Rs.10,000 due from C Ltd.
- iv) Stock of C Ltd., include goods purchase from A Ltd for Rs.30,000 which were invoiced by A Ltd at a profit of 25% on the invoice price.

Prepare a Consolidated Balance Sheet of A Ltd and its Subsidiary C Ltd as at 31st march 2020

11(a) What is Purchase consideration? Explain the various method of calculating purchase Consideration ?

(Or)

(b)A Ltd and B Ltd agreed to amalgamate by transferring their undertakings to a new company, AB Ltd., forms for that purpose. On the date of the amalgamation Balance Sheet of the company were as under:

Liabilities	A Ltd	B Ltd	Assets	A Ltd	B Ltd
	Rs.	Rs.		Rs.	Rs.
Authorised & Issued Capital			Sundry Assets	4,80,000	3,22,000
Equity Shares of Rs. 10 each	5,00,000	3,00,000	Freehold Property	2,00,000	1,00,000
5% Debentures	2,00,000	1,00,000	Investments	50,000	20,000
Reserve Funds	—	50,000	Debtors	2,50,000	1,50,000
P&L A/c	30,000	20,000	Preliminary Expenses	20,000	8,000
Mortgage Loan Secured on Freehold Property	50,000	—			
Sundry Creditors	2,20,000	1,30,000			
Total	<u>10,00,000</u>	<u>6,00,000</u>	Total	<u>10,00,000</u>	<u>6,00,000</u>

The purchase consideration consisted of:

- (a) The assumption of the liabilities of both companies ;and
- (b) The issue of shares at a premium of Rs.2 per Share of equity share of Rs.10 each in AB Ltd.

12(a) Explain the Various provisions of capital Reduction as given in the companies Act- 1956?

(Or)

(b)

Liabilities	Rs.	Assets	Rs.
Issued and paid up Capital		Buildings	4,00,000
12,000 7% Pref. Shares of Rs.50 each	6,00,000	Plant	2,68,000
15,000 E. Shares of Rs.50 each	7,50,000	Trade Marks and Goodwill	3,18,000
Loan Creditors	5,73,000	Stock	4,00,000
Sundry Creditors	2,07,000	Debtors	3,28,000
Liabilities	35,000	Preliminary Expenses	11,000
	<u>21,65,000</u>	P&L A/c	4,40,000
			<u>21,65,000</u>

The company is now earning profit but is short of working capital and a scheme of reconstruction had been approved by both classes of shareholders and sanctioned by the court. The scheme is :

- (i) The equity shareholders have agreed that their Rs.50 shares to be reduced to Rs. 2.50 per share.
- (ii) They have also agree to subscribe in cash for three new equity shares of Rs.2.50 each for each share held by them.
- (iii) The preference Shareholders have agreed to cancel the arrears of dividend and to accept four new 54% p[reference shares of Rs.10 each for every preference share they held and each share holders to buy sex new equity shares of Rs.2.50 each fully paid for each Pref. Shares.
- (iv) Loan creditors of Rs.1,50,000 have agreed to convert their into preference shares of Rs. 10 each and 12,000 new equity shares of Rs. Rs.2.50 each.
- (v) The directors have agreed have agreed to subscribe in cash for additional 40,000 new equity shares of Rs.2.50 fully paid.
- (vi) Of the cash received by issue of new share Rs.2,00,000 is to be used to reduce the loan due by the company.

The amount available is to be applied to write off preliminary expenses , profit and Loss account debit balance and to write off plant and machinery by Rs.35,000. The balance is to be used to write off the value of trade marks and goodwill.

Show the journal entries to put through the schedule and prepare the balance sheet After reconstruction.

13(a) What is meant by profit prior to Incorporation? How is this profit ascertained and Treated in the books of accounts of a company ?

(Or)

(b)A company was incorporated on 1st August, 2008 to take over a business from the preceding 1st April. The accounts were made upto 31st March, 2009 as usual and the trading and profit and loss account gave the following result:

Which closed its accounts for the first time on 31st March, 2009 and prepared following summarised P&L account.

Rs.

Sales	<u>2,34,00,000</u>
Cost of Goods sold	1,63,80,000
Salaries	11,70,000
Depreciation	1,80,000
Advertisements	7,20,000
Discounts	11,70,000
Managing Director's remuneration	90,000
Miscellaneous office expenses	1,20,000
Office-cum-show room rent	7,20,000
Interest	9,51,000
	<hr/>
	<u>2,14,83,000</u>
Profit	19,17,000

The company's only borrowing was a loan of Rs. 50,00,000 at 12%

p.a to pay the purchase consideration due to the firm and for working capital requirements.

The company was able to double the average monthly sales of the firm from 1st April, 2008 but the salaries trebled from that date. It had to occupy additional space from 1st July, 2008 for which rent was Rs. 30,000 per month.

Prepare a profit and loss account in columnar form apportioning costs and revenue between pre-**incorporation and** post-incorporation periods. ALSO suggest how the pre-incorporation profits are to be dealt with.

SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL
B.Com.(A &F) (THREE YEARS) Degree Examinations, April - 2022
(Semester System:: Under CBCS)
SECON YEAR FOURTH SEMESTER END EXAMINATIONS
Part – II COMMERCE::(2019-20 Regulations)
Paper - 402: Cost and Management Accounting: Syllabus

P.P.W. – 6 Hours

[Max. Marks: 70]

Objectives:

At the end of the course, the student will be able to;

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

SYLLABUS:

UNIT-I: Introduction:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems).

UNIT-II: Material and Labour Cost:

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Time Rate Method, Piece Rate Method- Incentive Schemes - Halsey, Rowan Methods and Taylor Methods only (including problems).

UNIT-III: Job Costing and Batch Costing:

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems).

UNIT-IV: Financial Statement Analysis and Interpretation:

Financial Statements - Meaning, Need, Objectives, Features and Limitations - Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems).

UNIT-V: Marginal Costing:

Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems)

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A text book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.

4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

Suggested Co-Curricular Activities: Debate on methods of payments of wages - Seminars - Problem Solving Exercises - Seminar on need and importance of financial statement analysis - Graphs showing the breakeven point analysis - Identification of elements of cost in services sector by Visiting any service firm - Cost estimation for the making of a proposed product - Listing of industries located in your area and methods of costing adopted by them - Collection of financial statements of any two organization for two years and prepare a common Size Statements - Collection of cost sheet and pro-forma of quotation - Examinations (Scheduled and surprise tests)

SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL
B.Com.(A &F) (THREE YEARS) Degree Examinations, April - 2022
(Semester System:: Under CBCS)

SECOND YEAR FOURTH SEMESTER END EXAMINATIONS
Part – II COMMERCE::(2019-20 Regulations)

Paper - 403: Quantitative Techniques – II: Syllabus

P.P.W. – 4 Hours

[Max. Marks: 70]

Objective: The objective of this paper is to impart knowledge on the applications Quantitative Techniques in Business decision making.

UNIT – I : Set Theory

Set - Sub Set -Types of Sets – Operation on Sets – Venn Diagrams – Demorgan Laws – Applications of Set Theory – Laws of Indices .

UNIT – II: Correlation

Correlation – Definition – Types of Correlation – Karl Pearson’s Co efficient of Correlation – Rank Correlation – Concurrent Deviation Method – Probable Error – Interpretation of Coefficient of Correlation.

Unit – III: Regression Analysis

Definition of Regression Equations – Types of Regression Equations and coefficients& their properties.

UNIT – IV : Index Numbers

Meaning – Problems in the construction of Index Numbers – Un Weighted Index Numbers – Simple

Averages method and average of Relatives method (Using AM & GM) – Weighted Index Numbers Laspeyres method – Paasches method and fisher’s method – Tests – Time Reversal Test and Factor Reversal Test – base shifting –Splicing and deflation of Index Numbers. Cost of living Index Numbers – Aggregate Expenditure method and Family Budget Method.

UNIT – V : Analysis of Time Series

Importance – Components – Measurement of trend by straight line method – Measurement of Moving Average Method and Least Squares Method.

Suggested Readings.

1. Gupta S.C. – Fundamentals of Statistics, Himalaya Pub. House, Bombay.
2. Gupta S.P. – Statistical Methods S. Chand & Sons, New Delhi.
3. Sancheti D.C. &Kapoor V.K. – Statistics (Theory, Methods & Applications) S. Chand & Sons.
4. Srivatsava U.K. & Sharma S.C. – Quantitative Techniques for Managerial Decision Making, Wiley Eastern.
5. S.C. Gupta & V.K. Kapoor – Fundamental of Mathematical Statistics, S. Chand & Sons, N. Delhi.
6. Donald H. Sanders – Statistics – A First Course Mc. Graw Hill Pub. Company

SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL
B.Com.(G & CA) (THREE YEARS) Degree Examinations, April - 2022
(Semester System:: Under CBCS)
SECON YEAR FOURTH SEMESTER END EXAMINATIONS
Part – II COMMERCE::(2020-21 Regulations)

Paper – 4.D :: Business Law - Syllabus

Time: 3 [Hours]

[Max. Marks: 70]

Objectives:

At the end of the course, the student will able to;

-) Understand the legal environment of business and laws of business.
-) Highlight the security aspects in the present cyber-crime scenario.
-) Apply basic legal knowledge to business transactions.
-) Understand the various provisions of Company Law.
-) Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
-) Integrate concept of business law with foreign trade.

Syllabus:

Unit-I: Contract:

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

Unit-II: Offer, Acceptance and Consideration:

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

Unit-III: Capacity of the Parties and Contingent Contract: Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils Consumer Dispute Redressal Mechanism

Unit-V: Cyber Law:

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

References:

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law,SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

Suggested Co-Curricular Activities : Seminar on Basics of Indian Contract Act,1872 - Quiz programs - Co-operative learning - Seminar on Cyber Law - Group Discussions - Debate on Offer, Agreement, and Contract - Creation of Contract by abiding rules of Indian Contract Act,1872 - Making a sale by abiding rules of Sale of Goods Act,1930 - Guest lecture by a Lawyer/Police officer - Celebrating consumers day by creating awareness among the students - Examinations (Scheduled and surprise tests) - Any similar activities with imaginative thinking beyond the prescribed syllabus

822-B
Business Law Model Paper
Part – A

Answer any Five Question

5X4 =20

- 1)Valid Contract
- 2)Agreement
- 3)No Consideration No Contract
- 4)Persons of Unsound mind
- 5)Minor
- 6) Goods ?Types of Goods
- 7) Cyber Crimes?
- 8)Types of Keys?

PART – B

Answer the following Question

10X5=50

9) Define contract? Describe essentials of a valid contract?

(or)

Difference between Contract and agreement?

10) State the legal rules of a valid consideration

(or)

Define offer? Types of offer

11) Modes of discharge of contract ?

(or)

Explain minor ? Rules regarding minor

12)Difference between contract of sale and agreement of Sell?

(or)

Right of Unpaid seller

13)Explain digital signature ?

(or)

Scope and objective of IT Act 2000?

B.Com., (THREE YEARS) Degree Examinations, August - 2022
(Semester System:: Under CBCS)
FOURTH SEMESTER END EXAMINATIONS
Part – II COMMERCE
Paper – 405: Auditing & Corporate Governance – (A&F)
Time: 3 [Hours] [Max. Marks: 70]

SECTION – A

Answer any FIVE of the following:

(5x4 = 20 M)

1. Functions of Audit
2. Final Audit
3. Audit Evidence
4. Audit Note Book
5. Vouching of Cash Book
6. Test Checking
7. Scope of Corporate Governance
8. Importance of Corporate Governance

SECTION - B

Answer ALL the Questions:

(5x10 = 50 M)

Unit - I

9. Define Auditing and explain its Objectives.

Or

10. Auditing begins where accounting ends? Explain with its functions.

Unit - II

11. What is Continuous Audit? Explain its advantages and disadvantages

Or

12. Define Audit Programme and explain its contents.

Unit - III

13. What is Audit Note Book? State its Contents.

Or

14. What is Test Checking? State its advantages and disadvantages.

Unit - IV

15. Explain the contents of Audit Report

Or

16. Explain the Vouching of Credit transactions?

Unit - V

17. Explain the Models of Corporate Governance

Or

18. Explain the Common Governance problems noticed in Various Corporate Failures..

SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL
B.Com.(A &F) (THREE YEARS) Degree Examinations, April - 2022
(Semester System:: Under CBCS)
SECOND YEAR FOURTH SEMESTER END EXAMINATIONS
Part – II COMMERCE::(2019-20 Regulations)
Paper - 405: Auditing & Corporate Governance: Syllabus
P.P.W. – 4 Hours [Max. Marks: 70]

Objective: The objective of this paper is to help the students to Auditing knowledge in all types of accounting.

UNIT – I : Introduction

Auditing Definition – Objectives - importance – Types of Audit-based on concepts ownership – types (Proprietorship, Partnership, companies, Trust, Cooperate societies, Govt.) – Based on time (interim, final continuous, Balance Sheet audit) – based on objectives (independent, financial, cost, tax, and Govt. Audit) – merits and demerits of Auditing.

UNIT – II : Auditor and Audit Process

Auditor – qualification Appointment – Reappointment – Remuneration – Removal, Rights and Duties – liabilities - Audit planning engagement letter – Audit programme – Audit working papers – Audit Note book - Audit contents – Audit marking – internal control (sales, purchases, fixed assets, cash, Bank, pay roll) – Internal check and Internal audit.

UNIT – III : Vouching

Vouching – meaning of cash and trading transactions – verification and valuations of assets and liabilities – Audit of financial statements and Receipts – Payment – sales, purchases, fixed Assets.

UNIT – IV : Audit of entity, Auditing Reports

Sole trader, partnerships - Non trading concerns – manufacturing and other companies –Audit reports contents and Preparation of audit reports – Different types of Reports – Fair reports – Qualified reports.

Unit – V: Corporate Governance

History of corporate Governance and models – objectives and goals – issues – Corporate governance codes –Cadbury report, Hampal report and OECD committee recommendations – SOX Act – Corporate governance in India – Development in Corporate Governance in India in Nineties and 2000s – CII, and Kumara Mangalam reports – Legal and Regulatory changes – Introduction and modification of clause 49 – Corporate Governance Practice in India.

Reference Books:

1. Auditing : N.D. Kapoor.
2. Practical Auditing – T.N. Tandon.
3. Auditing: DinakarPagare
4. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta.
5. Auditing Principles and Techniques – Basu SK
6. Auditing Principles & Practice: Kumar Sharma, PHI
7. Auditing & Assurance: Ainapure, PHI
8. Fundamentals of Auditing – Basu, Pearson.

**Sri Ramakrishna Degree
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DATABASE MANAGEMENT SYSTEM**

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Time: 3 hrs

Total : 70 M

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-I**

Answer any **Five** of the following questions

5 X 4 = 20 M

1. What data and information and Explain database.
2. Explain Advantages and Disadvantages of Database Management Systems ?
3. What is E R Modeling ?Basic building blocks of ER Modeling?
4. What are different Aggregate Functions in SQL Explain with syntax and examples ?
5. Explain basic Structure of PL/SQL program.
6. Explain about Data Abstraction/ 3-level architecture of DBMS?
7. Explain about SET Operators in SQL.
8. Explain various types of Datatypes in PL/SQL?

PART - II

Answer all the questions, selecting one from each unit. 10X 5 = 50 M

Unit-1

1. (a) what is schema and instance? Explain objectives DBMS (OR)
(b). Explain about classification of DBMS?

Unit -2

2. (a) .What is File Based System?
Explain Advantages and
Disadvantages of file based
system?
(OR)

(b). What is a data model? Explain
different types of data models?

Unit-3

3. (a) What is E R Modeling?Write
Advantages and Disadvantages of E R
Modeling
(OR)

(b) Explain about E. F
Codd's Relational database rules?

Unit -4

4. (a).What is SQL?
Explain different types of commands in SQL
(OR)

(b).What is Constraint?Explain
different types of Constraints specified
in SQL queries?

Unit -5

5. (a) Explain various control Structures in
PL/SQL
(OR)

(b)What are the Cursors and Functions?
How to create them

**SRI RAMAKRISHNA DEGREE(A)
COLLEGE, NANDYAL,**

**II B.Com. (Comp) (THREE YEARS)
Degree Examinations, October-
2020**

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Database Management SystemMAX.

MARKS:70

Unit-I:Overview of Database Management System: Introduction, Data and Information, Database,Database Management System, Objectives of DBMS, Evolution of Database Management Systems,Classification of Database ManagementSystem.

Unit-II:File-Based System, Drawbacks of File-Based System , DBMS Approach, Advantages ofDBMS, Data Models , Components of Database System, Database Architecture, Functions of DBA,Database users, DBMS Vendors and theirProducts.

Unit-III:Entity–Relationship Model: Introduction, The Building Blocks of an Entity–Relationship,Classification of Entity Sets , Attribute Classification, Relationship Degree, Relationship Classification,Generalization andSpecialization, aggregation and composition, CODD’S Rules, Relational DataModel ,Concept of ,Relational Integrity.

Unit-IV:Structured Query Language: Introduction, History of SQL Standard, Commands in SQL,Data types in SQL,

Data Definition Language (DDL),
Selection Operation Projection
Operation, Aggregate Functions, Data
Manipulation Language, Table
Modification, Table Truncation,
Imposition of Constraints, Set
Operations.

Unit -V: PL/SQL: Introduction, Structure
of PL/SQL, PL/SQL Language
Elements, Data
Types, Control Structure, Steps to Create
a PL/SQL Program, Iterative
Control, Cursors, Steps to Create
a Cursor,
Procedure, Function, Packages, Exceptions
Handling, Database Triggers, Types
of Triggers.

BUSINESS COMMUNICATION – 2nd B.Com(A&F)- 4th SEM

Syllabus:

Unit 1: Role of Communication in Business: Basic elements of communication process-level of Communication Forms, models and media of communication – verbal and non-verbal-communication –Functions and types.

Unit II: organizational Communication: Communication dimensions in organisation – net works –Communication structures – communication in different Situations.

Unit –III : Non-verbal Communication: Intra and inter personal communication-the process of Intra and Inter personal communication. The effects of Intra and inter personal variables on effective Communication.

Unit IV: Verbal communication: Business letters-types – basic principles; style and tone-letters relating To calling for a post, calling for interviews- appointment orders-termination order – business Enquiries –Orders – regret – conciliation of orders – Complaints and adjustments.

Unit -V:Report Writing: Report writing by individual – by committee – approach-Skills – basic Principles – style common errors.

Suggested Readings

1. Bovee and Thrill : Business Communication Today; Tata McGraw Hill, New Delhi.
2. Ronald E. Duiek and Joh S. Fielder Principles of Business Communications; Macmillian Publishing Company, London.
3. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
4. Kaul: Business Communication; Prentice Hall, New Delhi.
5. Kaul: Effective Business Communication; Greenspan Publications. New Delhi.
6. Senguin J: Business Communication; The Real World and Your Career, Allied Publisher, NewDelhi.
7. Robinson. Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.
8. Rajendra Pal and J.S. Korlahalli: Essentials of Business Communication.
9. K.K. Sinha: Business Communication.

2nd B.Com (A&F) (Second Year) Degree Examinations
Semester End Examination : October-2022
2nd Year 4th Semester Examination
Title of the paper : BUSINESS COMMUNICATION

[Time: 3 Hours]

[Max. Marks :70]

Section-A

ANSWER ANY FIVE FOLLOWING QUESTIONS [5×4=20]

1. What are the communication Levels ?
2. Explain the process of Communication.
3. Explain model of Communication.
4. Define Network Communication.
5. What is the interpersonal communication ?
6. Characteristics of Business Reports ?
7. Define letters relating to calling for interviews?
8. Define Formal Communication.

Section-B

ANSWER ANY 5 questions from the following [5×10=50]

9. (a) What is the role of communication in Business & Commerce ?
(or)
(b) What are the barriers from the sender's side and receiver's side ?
10. (a) Explain the organizational communicational structure.
(or)
(b) What is the downward communication? Explain its sources and limitations ?
11. (a) What is non verbal communication ? What are its merits and demerits?
(or)
(b) Explain about the merits & demerits of written communication.
12. (a) Explain the basic principles of business letters.
(or)
(b) What are the types of business letters ? And define them ?
13. (a) What is the concept of report ? What are its features ?
(or)
(b) What are the types of reports ?