

SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL  
B.Com. (THREE YEARS) Degree Examinations, October - 2017  
(Semester System:: Under CBCS)

FIFTH SEMESTER END EXAMINATIONS  
Part – II COMMERCE:: (2017-18 Regulations)

**Paper 5.1: Cost Accounting**

Time: 3 [Hours]

[Max. Marks: 60]

**Unit-I: Introduction:** Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

**Unit-II: Elements of Cost:** Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

**Unit-III: Labour and Overheads:** Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

**Unit-IV: Methods of Costing:** Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap.

**Unit -V: Contract Costing & Standard Costing:** Contract Costing – Standard costing – Variance Analysis (including problems).

**References:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test 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.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

**Question Paper Model**

Section – A :- Answer any Four 3 Theory 5 Problems (out of 8 Questions)	4X6=24M
Section – B :- Answer any Three 2 Theory 4 Problems (out of 8 Questions)	3X12=36M
Total	<u>60 Marks</u>

Weightage of Problems

12 Marks: Material; Process Costing; Contract Costing; Standard costing

6 Marks: Cost sheet; Material; Labour; Overheads; Job costing

**Sri Ramakrishna Degree (Autonomous) college, Nandyal**

Syllabus & Model Question paper

B.com Com&Gen III<sup>rd</sup> year 5<sup>th</sup> Semester

Title of the paper: **Auditing**

**Unit-I: Auditing:** Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

**Unit-II: Types of Audit:** Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

**Unit-IV: Vouching and Investigation:** Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

**References:**

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, "Auditing", S. Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, "Principles and Practices of Auditing" Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.

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Syllabus & Model Question paper

B.com Com&Gen III<sup>rd</sup> year 5<sup>th</sup> Semester

**Title of the Paper : Commercial Geography**

**Unit -I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

**Unit -II: India – Agriculture:** Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

**Unit -III: India – Forestry:** Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

**Unit -IV: India – Minerals and Mining:** Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

**Unit-V: India – Water Resources – Rivers:** Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

**References:**

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company

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Sri Ramakrishna Degree (Autonomous) College:: Nandyal

III B.Com CA-V Semester

**Database Management Systems**

**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 Management System.

**Unit-II:** File-Based System, Drawbacks of File-Based System , DBMS Approach, Advantages of DBMS, Data Models , Components of Database System, Database Architecture, DBMS Vendors and their Products.

**Unit-III:** Entity-Relationship Model: Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Sets , Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD'S Rules, Relational Data Model , 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.

Reference Books:

1. Paneerselvam: Database Management Systems, PHI.
2. David Kruglinski, Osborne, Data Management System McGraw Hill Publication
3. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business – PHI.
4. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
5. MARTIN, Database Management – Prentice Hall of India, New Delhi.
6. Bipin C. Desai, "An Introduction to Database Systems", Galgotia Publications.
7. Korth, Database Management systems.
8. Navathe, Database Management systems.
9. S.Sumathi, S.Esakkirajan, Fundamentals of Relational Database Management Systems

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**III BCOM CA V SEM OCTOBER 2017**  
**Web Technology Syllabus**

**Unit-I: Introduction:** HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, Lan, Wan, Man. **HTML:** Basic HTML, Document body, Text, Hyper links, Adding more formatting, Lists, Tables using colors and images. **More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

**Unit-II: Cascading Style Sheets:** Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.

**Unit-III: Introduction to JavaScript:** What is DHTML, JavaScript, basics, variables, string manipulations, mathematical functions, statements, operators, arrays, functions.

**Unit-IV: Objects in JavaScript:** Data and objects in JavaScript, regular expressions, exception handling, built-in objects, events.

**Unit-V: DHTML with JavaScript:** Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

**Reference Books**

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.0
4. Web Technology, PHI Publications.