

Syllabus
B.Com.
(UG Course)
Admitted Batch 2008 -2009



Andhra University

**COMMERCE (U.G. COURSES) VOCATIONAL COURSE
COMPUTE APPLICATIONS
With effect from 2008-2009 Admitted Batch
I Year B.Com.**

Subject	Max. Marks	Work load Hrs.
Part-I		
English Language including communication Skills	100	6
Second Language	100	4
Foundation Course	50	3
Part-II		
Financial Accounting	T 70+ P 30 100	6
Business Economics	100	4
Business Organization & Management	T 70+ P 30 100	5
Vocational Papers:		
Fundamentals of Information Technology (Common for General & Vocational) NEW Syllabus	T 70+ P 30 100	5
Information Systems through COBOL (Old Syllabus)	T 70+ P 30 100	5
Total	750	38

Second year:

Subject	Max. Marks	Work load Hrs.
Part-I		
English Language including communication Skills	100	6
Second Language	100	4
Part-II		
Environmental Studies	100	4
Financial Accounting -II /Advanced Accounting	T 70+ P 30 100	6
Business Statistics	T 70+ P 30 100	5
Financial Services/Banking & Insurance	T 70+ P 30 100	5
Taxation	T 70+ P 30 100	4
Vocational Papers: (Old Syllabus)		
FoxPro and Computer Accountancy through Tally	T 70+ P 30 100	4
Structured Programming through "C"	T 70+ P 30 100	4
Total	900	42

Third year:

Subject	Max. Marks	Work load Hrs.
Corporate Accounting	T 70+ P 30 100	5
Cost & Management Accounting	100	5
Business Laws	100	5
Auditing	T 70+ P 30 100	5
Vocational Papers: (Old Syllabus)		
Accounting Software Application	T 70+ P 30 100	5
Computer Applications in Banking	T 70+ P 30 100	5
Project Viva-Voce	100	3
Foundation Course	50	3
Total	750	36

Project/Viva-Voce minimum percentage for pas 50

SCHEME OF INSTRUCTION AND EXAMINATION
B.Com.
2008-2009 Admitted Batch

1. For B.Com. General/Vocational Students have to get a Minimum Pass++ of 35 Marks out of 100 Marks of paper.
2. Theory 70 Marks Paper: Minimum Pass Marks 25.
3. Practicals/Observation 30 Marks paper: Minimum pass 10 Marks.
4. Conduct of Practical Examinations: Vocational Students; Practicals of Vocational Papers shall be conducted by External Examiner and also Internal examiner.
Practical duration 2 hours and Each Batch consist of 15 students.
5. For B.Com. general students: Fundamentals of Information Technology practicals shall be conducted by both External and Internal Examiners.
Practicals duration 2 hours and Each Batch consist of 15 students.
6. Regarding other Commerce papers practicals/Observation Records: Only Internal Marks shall be taken into account.
7. I B.Com. Financial Accounting Paper: For Computerized Accounts Accounting package Tally (latest version may be used).

All the B.Com. General/Vocational Papers including Business Economics and computer Papers shall be taught by Commerce Lecturers only.

Chairman, Board of Studies

COMMERCE (U.G. COURSES) VOCATIONAL COURSE
TAX PROCEDURE & PRACTICES
With effect form 2008-2009 Admitted Batch

I Year B.Com.

Subject	Max. Marks	Work load Hrs.
Part-I		
English Language including communication Skills	100	6
Second Language	100	4
Foundation Course (I.H.C.)	50	3
Part-II		
Financial Accounting	T 70+ P 30 100	6
Business Economics	100	4
Business Organization & Management	T 70+ P 30 100	5
Vocational Papers:		
Fundamentals of Information Technology (Common for General & Vocational) NEW Syllabus	T 70+ P 30 100	5
Indian Tax System & Income Tax Law (Old syllabus)	T 70+ P 30 100	5
Total	750	38

Project (on the job training 50 Non-credit)

Second year B.Com.

Subject	Max. Marks	Work load Hrs.
Part-I		
English Language including communication Skills	100	6
Second Language	100	4
Part-II		
Environmental Studies	100	4
Financial Accounting -II /Advanced Accounting	T 70+ P 30 100	6
Business Statistics	T 70+ P 30 100	5
Financial Services/Banking & Insurance	T 70+ P 30 100	5
Taxation	T 70+ P 30 100	4
Vocational Papers: (Old Syllabus)		
Central & State Tax Procedures and Practice	T 70+ P 30 100	4
Income Tax Procedure and Practice	T 70+ P 30 100	4
Total	900	42

Project (on the job training 50 Non-credit)

**TAX PROCEDURE & PRACTICES
Third year B.Com.**

Subject	Max. Marks	Work load Hrs.
Corporate Accounting	T 70+ P 30 100	5
Cost & Management Accounting	100	5
Business Laws	100	5
Auditing	T 70+ P 30 100	5
Vocational Papers: (Old Syllabus)		
Central Excise Procedure and Practice	T 70+ P 30 100	5
Customs Procedures and Practice	T 70+ P 30 100	5
Project Viva-Voce	100	3
Foundation Course	50	3
Total	750	36

**Project/Viva-Voce minimum percentage for pass 50
Wealth Tax and Gift Tax paper deleted in II B.Com.**

**Chairman Board of Studies
Commerce (UG)**

**COMMERCE (U.G. COURSES) VOCATIONAL COURSE
OFFICE MANAGEMENT & SECRETARIAL PRACTICE
With effect from 2008-2009 Admitted Batch
I Year B.Com.**

Subject	Max. Marks	Work load Hrs.
Part-I		
English Language including communication Skills	100	6
Second Language	100	4
Foundation Course (I.H.C.)	50	3
Part-II		
Financial Accounting	T 70+ P 30 100	6
Business Economics	100	4
Business Organization & Management	T 70+ P 30 100	5
Vocational Papers:		
Fundamentals of Information Technology (Common for General & Vocational) NEW Syllabus	T 70+ P 30 100	5
Office Organisation and Management (OLD SYLLABUS)	T 70+ P 30 100	5
Total	750	38

Project (on the job training 50 Non-credit)

Second year B.Com.

Subject	Max. Marks	Work load Hrs.
Part-I		
English Language including communication Skills	100	6
Second Language	100	4
Part-II		
Environmental Studies	100	4
Financial Accounting -II /Advanced Accounting	T 70+ P 30 100	6
Business Statistics	T 70+ P 30 100	5
Financial Services/Banking & Insurance	T 70+ P 30 100	5
Taxation	T 70+ P 30 100	4
Vocational Papers: (Old Syllabus)		
Business Communications and Commercial Correspondence	T 70+ P 30 100	4
Secretarial Practice	T 70+ P 30 100	4
Total	900	42

Project (on the job training 50 Non-credit)

OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Third year B.Com.

Subject	Max. Marks	Work load Hrs.
Corporate Accounting	T 70+ P 30 100	5
Cost & Management Accounting	100	5
Business Laws	100	5
Auditing	T 70+ P 30 100	5
Vocational Papers: (Old Syllabus)		
Type Writing (Higher) Computer programming	T 70+ P 30 100	5
Shorthand (Lower)	100	5
Project Viva-Voce	100	3
Foundation Course	50	3
Total	750	36

Project/Viva-Voce minimum percentage for pass 50

**Chairman Board of Studies
Commerce (UG)**

B.Com. Courses Structure

First Year

S.No.	Subject	Hrs per week
1.	English language including communication skills	6
2.	Second language	4
3.	Core Subjects	18
4.	Foundation Course	3
5.	Computer Skills	2
	Total	33

Second Year

S.No.	Subject	Hrs per week
1.	English language including communication skills	6
2.	Second language	4
3.	Core Subjects	18
4.	Environmental Studies	4
5.	Computer Skills	2
	Total	34

Third Year

S.No.	Subject	Hrs per week
1.	Core Subjects	30
2.	Foundation Course	3
	Total	33

B.Com First Year:

Paper No	Title of The Paper
101	Financial Accounting
102	Business Economics

103	Business Organization & Management
104	Fundamentals of Information Technology

B.Com Second Year:

Paper No	Title of The Paper
201	Financial Accounting-II / Advanced Accounting
202	Business Statistics
203	Financial Services- Banking & Insurance
204	Taxation

B.Com Final Year:

Paper No	Title of The Paper
301	Corporate Accounting
302	Cost & Management Accounting
303	Business Laws
304	Auditing

<i>Electives: 2 papers each</i>
305 & 306 A - Insurance
305 & 306 B- Banking
305 & 306 C- Accountancy
305 & 306 D- Retailing
305 & 306 E - Taxation
305 & 306 F - Finance
305 & 306 G - Marketing
305 & 306 H - Secretarial Practice and Office Management
305 & 306 I - Computer Applications
305 & 306 J - Business Mathematics

**B.COM. I YEAR SYLLABUS ADMITTED 2008-09
FINANCIAL ACCOUNTING**

**Paper 101
P.P.W. – 6 HOURS**

Max Marks =70+30

Objectives:

1. To make the students acquire the conceptual knowledge of accounting
2. To equip the students with the knowledge of accounting process and preparation of final accounts
3. To develop the skills of recording financial transactions and preparation of reports using computers

.UNIT1: Introduction to Accounting:

Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Branches of Accounting - Advantages and limitations-basic terminology used- – Accounting concepts and conventions.

Accounting Process-Accounting cycle-Accounting equation-classification of accounts-rules of double entry book keeping – identification of financial transactions- Journalizing –Posting to Ledgers, Balancing of Ledger Accounts -- Computerized Accounting: Meaning and Features-Advantages and disadvantages of computerized Accounting Creating of an Organization - Grouping of accounts – Creation of Accounts – creation of inventory-creation of stock groups-,stock categories, units of measurement-stock items-entering of financial transactions-types of vouchers-voucher entry-editing and deleting of vouchers-voucher numbering-customization of vouchers

UNIT 2: Subsidiary Books and Bank Reconciliation Statement

Sub Division of Journal-Preparation of Subsidiary Books including different types of cashbooks- simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book. Preparation of sales register, purchase register, journal proper, debit note register, credit note register, and different cash books including interest and discount transactions using computers.

Bank Reconciliation Statement- Need - Reasons for difference between cash book and pass book balances - problems on favorable and over draft balances - Ascertainment of correct cash book balance. Preparation of bank reconciliation statement using computers

UNIT 3:Trial Balance, Final Accounts; Errors and Rectification.

Trial Balance: meaning, objectives, methods of preparation - Final Accounts: Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet-Adjusting and Closing entries. Preparation of trial balance, trading, profit and loss account, processing of year ending and closing the books, adjusting and closing entries and balance sheet using computers

Errors and their Rectification - Types of Errors - Rectification before and after preparations of final Accounts - Suspense Account- Effect of Errors on Profit. Rectification of errors using computers.

UNIT 4: Consignment and Joint Ventures:

Consignment - Features, Terms used Proforma invoice - Account sale Delcredere commission -Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Normal and abnormal Loss - Invoice of goods at a

price higher than the cost price.

Joint ventures -features-difference between joint venture and consignment, Accounting Procedure – Methods of keeping records for Joint venture accounts-method of recording in co ventures books-separate set of books method .

UNIT 5: Depreciation - Provisions and Reserves:

Meaning of Depreciation - Causes- objects of providing for depreciation -Factors affecting depreciation - Accounting Treatment- Methods of providing depreciation - Straight line method - Diminishing Balance Method. ,

Provisions and Reserves - Reserve Fund – Different Types of Provisions and Reserves.

Suggested Readings:

- | | | |
|---|--------------------------------|---------------|
| 1. Principles and Practice of Accounting R.L. Gupta & V.K. Gupta & sons | | Sulthan Chand |
| 2. Accountancy - I Publishers | S.P. Jain & K.L Narang | Kalyani |
| 3. Accountancy – I Hill Co | Tulasian | Tata Mcgraw |
| 4. Financial Accounting – | Dr.V.K.Goyal | Excel Books |
| 5. Introduction to Accountancy CO | T.S.Grewal | S.Chand and |
| 6. Accountancy – I Hill co | Haneef and Mukherjee | tata Mcgraw |
| 7. Advanced Accountancy - publishers | Arulanandam | Himalaya |
| 8. Advanced Accountancy-I Publishing co. | S.N.Maheshwari & V.L.Maheswari | Vikash |
| 9. Ashok Banarjee | Financial Accounting | Excel |
| 10. Warren | Financial Accounting | Cengage |

Objective: To facilitate the students to learn the concepts of economics and apply them in real life situations.

Unit I: Introduction

Economic and Non-Economic Activities—Business-Meaning—Economics-Definitions--micro and macro economics-method of economics-positive and normative—inductive and deductive approaches—reading of graphs-concept of slope—Utility-cardinal and ordinal utility-Law of diminishing marginal utility-Law of Equi-marginal Utility.

Unit II: Demand, Supply and Market Equilibrium

Demand-meaning-individual demand—law of demand-properties of demand curve-income effect and substitution effect-exceptions to the law of demand—individual demand and Market Demand—demand function—determinants of demand and market demand—shift of demand vs. movement along a demand curve—Elasticity of demand-price elasticity-meaning and measurement-price elasticity and total revenue of a firm-income elasticity-classification of goods based on income elasticity-cross elasticity-classification of goods into substitutes and complements—Supply-law of supply-determinants of supply—market equilibrium—concept of consumer surplus.

Unit III: Production and Costs

Production function—Distinction between short-run and long-run—Production with one variable input-relationship between total, marginal and average production functions-law of variable proportion—production with two variable inputs-isoquants -isocosts-techniques of maximization of output, minimization of cost and maximization of profit-scale of production-economies and diseconomies of scale—Cost of production-cost function—short-run total and average costs—long-run total and average cost.

Unit IV: Market Structure and Factors of Production

Market structure—characteristics—perfect competition-characteristics-equilibrium price—profit maximizing output in the short and long-run—Monopoly-characteristics-profit maximizing output in the short and long run-defects of monopoly—monopolistic competition-characteristics—product differentiation-profit maximizing price and output in the short and long-run—Oligopoly-characteristics-price rigidity-the kinked demand curve—Factors of Production

Unit V: National Income, Trade Cycles and International Trade

National Income—definition-measurement—GDP-meaning—fiscal deficit—economic systems-socialism-mixed economy system-free market economies- Concepts of Economic Liberalisation, privatization, Globalisation—WTO—objectives—agreements—functions—Trade cycles-meaning-phases-consequences-remedies—International Trade-Balance of payments.

Suggested Books:

Aryasri and Murthy: Business Economics, Tata Mcgraw Hill

Deepashree: General Economics, Tata Mcgrawhill

HL Ahuja Business Economics, S.Chand

KPM Sundaram: Micro Economics

Mankiw: Principles of Economics, Cengage

Mithani: Fundamentals of Business Economics, Himalaya

ANDHRA UNIVERSITY
Business Organization and Management

Paper 103
P.P.W. – 5HOURS

Max Marks =70+30

Objective: To facilitate the students to learn the concepts of business organization and management.

Unit :1 Fundamental Concepts:

Concepts of business, trade, industry and commerce- Business – features of business, Trade – Classification- Aids to Trade – Industry- Classification – Commerce- Relationship between trade, industry and commerce- Business Organization-Concept- – Functions of Business.

Entrepreneur – Meaning-Characteristics of Entrepreneurs – Types of Entrepreneurs – Functions of an entrepreneur - Steps to start Enterprise– Sources of finance –Long Term-Short Term

Lab Work: The students are expected to go through project reports.

Unit:2 Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:

Business Organization – Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization.

Sole Proprietorship -Meaning –Characteristics – Advantages and disadvantages – suitability.

Partnership – Meaning –Characteristics –Kinds of partners- Registration of partnership – Partnership deed – Rights and obligations of partners - Joint Hindu Family Business – Characteristics – Advantages and limitations.

Lab Work: The students are expected to go through partnership deed and prepare a simple partnership deed.

Unit 3: Joint Stock Company:

Joint Stock Company – Meaning – Characteristics –Advantages - Kinds of Companies – Difference between private and public companies –Promotion of A Company: Promotion –Stages-Promoters –Characteristics –Registration –Capital subscription – Commencement of Business – Preparation of Important documents – Memorandum of Association – Significance – Clauses – – Articles of Association – Contents — Prospectus – Contents – Statement in lieu of Prospectus.

Lab Work: The students are expected to go through a memorandum of association, articles of association and prospectus. As a group they are expected to prepare a model prospectus.

Unit: IV: Management, Planning and Decision Making

Management- Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management –Leadership-Leader Vs

Manager-Traits of successful Leaders- Scientific Management – features- Fayol's Principles of Management .

Planning – Meaning – Significance –Types of Plans – Decision making – Steps in Process Decision making process

Lab Work: The students are expected to prepare a small note of the skills of management required to manage the organization of their choice.

Unit 5: Organizing

Organizing – meaning - Organization – Features – the process of organization – principles of organization- Elements of organizations –organization chart

Delegation of authority – meaning - Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective

Centralization – Decentralization –Meaning – Differences between delegating and decentralization

Lab Work:

The students are expected to go through the organization structures of a few organizations and prepare an organization structure for a small unit.

The students are expected to prepare a small project report on how to start a small industry unit of their choice incorporating various aspects learned in this subject.

Suggested Books:

- Bhatia RC: Business Organization and Management, Ane Books
- Talloo : Business Organisation and Management. Tata
- RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
- CB Gupta : Industrial Organization and Management
- Aryasri and Murthy : Industrial Organization and Management, Tata
- Govindarajan and Natarajan : Principles of Management, Prentice Hall
- RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
- CB Gupta : Industrial Organization and Management, Sultan Chand
- Bhushan Y K: Business Organization and Management, Sultan Chand
- Surendar and Madhavi : Industrial Organization and Management, Himalaya
- Sherlekar: Business Organization and Management, Himalaya
- Robins S P: Management, PHI
- Rao VSP: Management, Excel
- Gupta CB: Entrepreneurship Development in India, Sultan Chand
- Prasad L M: Management, Sultan Chand
- Subba Rao P: Management and Organizational Behavior, Himalaya
- Dubrin: Essentials of Management, Cengage
- Satyaraju: Management, PHI
- Moshal : Organization and Management, Galgotia

- Kumkum Mukhrjee: Principles of Management, Tata
- Chandra Bose: Principles of Management, PHI
- James F. Stoneir: Management, PHI

ANDHRA UNIVERSITY
B.Com First Year
FUNDAMENTALS OF INFORMATION TECHONOLOGY

Paper 104

P.P.W. – 5 HOURS

Max Marks =70+30

Objective: To impart basic knowledge about computer with application of various packages.

Unit – I :

Introduction to computers: Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory - Input and Output devices. IT enabled services - BPO, KPO, Call centers.

Modern communications: (Concepts only)- communications – FAX, Voice mail, and information services – E Mail – Creation of email id - group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access

Unit – II :

Operating System and Windows: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessories

Unit – III :

MS Office I : MS Word : Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge : Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs- Working with Tables – Format Painter.

MS EXCEL : Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit – IV :

MS Office II : MS Access - Data, Information, Database, File, Record, Fields- Features, advantages and limitations of MS Access – Application of MS Access – parts of MS Access window – Tables, Forms, Queries and Reports – Data validity checks – (

Theory with simple problems)

MS PowerPoint: Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides- Custom Animation and Transition. Multimedia : Meaning, purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web.

Unit- V :

Internet & E commerce

Services available on internet - WWW - ISP.

E commerce : Meaning ,advantages and limitations, applications of E commerce - trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising-Online payment system..(including practicals)

Lab Work:

MS DOS
MS WINDOWS
MS WORD
MS EXCEL
MS ACCESS
MS POWERPOINT
INTERNET AND E COMMERCE PRACTICALS

References:

1. Information Technology : Dennis P. Curtin, McGraw Hill International
2. Fundamentals of Computers : P. Mohan, Himalaya Publishing House
3. Fundamentals of Computers : Atul Kahate, Tata McGraw Hill
4. Fundamentals of Computers : V. Srinivas, Kalyani Publications
5. MS Office : Sanjay Saxena
6. MS Office : BPB Publications
7. E commerce : CSV Murthy, Himayalaya Publishing House
8. Raymond Green Law : Fundamentals of the Internet, Tata Mc Graw Hill
9. Efraim Turban : Electronic Commerce, Pearson Education
10. E-Commerce, E-Business : C.S. Rayudu , Himalaya Publishing House
11. Fundamentals of Information Technology: Deepak Bharihanke, Excel
12. Understanding Computers: Morley, Cengage

ADDING:

**ANDHRA UNIVERSITY
MODEL QUESTION PAPER**

**1 B.Com FUNDAMENTALS OF INFORMATION TECHNOLOGY
PRACTICAL PAPER – PAPER 104(B)**

Time : 2 Hrs.

Total Marks: 30

As per the curriculum of I.B.Com revised regulations (With effect from 2008-2009 Batch) The I B.Com students shall be advised to follow the “LAB EXERCISES” under the subject “FUNDAMENTALS OF INFORMATION TECHNOLOGY

STRUCTURE	MARKS
Practical Record	5
Programming / Practicals	20
Viva – Voca	5

Total	30

Final Practical Examination duration shall be taken as 2 Hours

- a) Number of Practicals to be conducted in an Academic Year is 30 suggestive
- b) Practical Hours Minimum per week 2 Hours.

DESCRIPTION OF PRACTICALS

1. Practical 1 – Introduction to Computer – BIOS
(Basic Input and Output devices)
2. Practical 2 – DOS (Disk Operating System)
(Internal Commands – Time, Date, Dir, Ver, Vol.etc.
3. Practical 3 – DOS (Disk Operating System) – Internal Commands–Prompt, MD
4. Practical 4 – External Commands – Tree, More, Format, Mode
5. Practical 5 – External Commands – Scandisk, Xcopy, Diskcomp, Diskcopy etc.
6. Practical 6 – Batch Files
7. Practical 7 – Batch Files

WINDOWS OS

8. Practical 8 – Windows Overview GUI Operating Systems, Features, Desktop Icons, Accessories, Start Menu, Explorer

MS WORD

9. Practical 9 – Create a File and save the file with the name letter.doc
Make the page setup properties to:
Left: 1cm Right : 1cm Top : 1cm Bottom : 1cm as default
10. Practical 10 – Execute Find, Replace & Goto option
11. Practical 11 – Create Header & Footer for the document letter.doc.
12. Practical 12 – Create an Index for the document word.doc.
13. Practical 13 – Apply bullets & Numbering option for the full document.
14. Practical 14 – Create Labels & Envelops.

- 15. Practical 15 – Create a File with the name Bio-Date.doc and prepare a Bio-data in it.
- 16. Practical 16 – Inserting of pictures & objects.
- 17. Practical 17 – Creating a mail merge
- 18. Practical 18 – Make a hyper link to a Work Document.

MS-EXCEL

- 19. Practical 19 – Execute the option Validation (Data Menus)
- 20. Practical 20 – Apply Filter Option on a particular column
- 21. Practical 21 – Split the sheet in to two parts.
- 22. Practical 22 – Formatting worksheet data & Cell References.
- 23. Practical 23 – Macros – Creation, Editing and deletion of Macros
- 24. Practical 24 – MARKS STATEMENTS – STUDENT TABLE

S.NO.	S.NAME	ENG	SAN	QT	A/Cs	BFS	TOT	%	RESULT
1	A	50	90	75	60	70			
2	B	75	85	80	90	60			

- 25. Practical 25 – MS-ACCESS: MS-Access Window-Tables-Forms, Queries and Reports
- 26. Practical 26 – POWER-POINT : Creating Presentation through Auto Content Wizard
- 27. Practical 27 – Slids Show – Saving, Opening and Closing Presentation
- 28. Practical 28 – INTER NET: InterNet, Browing and E-Mail
- 29. Practical 29 – Online Trading Stocks
- 30. Practical 30 – Inter Net Banking

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ADVANCED ACCOUNTING

Paper: 201

P.P.W.: (5+1= 6 Hours)

Max. Marks :70+30

Objectives:

- 1.To appraise the students about the application of accounting knowledge in special business activities.
2. To impart the skills of preparation of final accounts of non- trading concerns, partnership, organizations.
- 3.To develop the skills of recording of transactions relating to issue of shares and debentures, branches and departments manually and using computers.

UNIT – I: Accounts from Incomplete Records - Hire purchase and installment purchase system.

Single Entry: Features – books and accounts maintained- Recording of transactions -Ascertainment of Profit. –(Statement of Affairs method only).

Hire Purchase System - Features -- Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession - Installment Purchase System - Difference between Hire purchase and Installment purchase systems -Accounting Treatment in the books of Purchaser and Vendor

UNIT-II : Branch and Departmental Accounts:

Dependent Branches: features-Books of accounts- methods of accounting of dependent branches - Debtors System, Stock and debtors system -- Recording of transaction relating to branch accounts using computers.

Departmental Accounts: need, features, Basis for Allocation of Expenses, treatment of Inter - Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

. (24 hours)

UNIT-III : Accounting of Non-Profit Organizations:

Non-Profit entities-Features of non-profit entities – Accounting process-Preparation of summaries -Receipts and Payments Account meaning and special features-Procedure for preparation-uses and limitations.

Income and Expenditure Account- features- procedure for preparation- preparation of Balance Sheet

UNIT - IV : Partnership Accounts:

Legal provisions in the absence of Partnership Deed - Fixed and Fluctuating Capitals –Preparation of final accounts. – Accounting Treatment of Goodwill and Admission of a partner.

Accounting treatment of Retirement and Death of a Partner - Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation) – Recording of partnership transaction and preparation of final accounts using computers. (24 hours)

UNIT-V : Company Accounts:

Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue (Theory Only) - Recording of transactions relating to issue of shares using computers.

Issue and Redemption of Debentures - Redemption out of profits – sinking fund method. Recording of transaction relating to issue and redemption of debentures using computers
Underwriting of Issue of Shares(Simple Problems)

Suggested Readings:

- | | | |
|---|--------------------------------|----------|
| 1.Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand &sons | | |
| 2. Accountancy – I
Mcgraw Hill Co | Tulasian | TaTA |
| 3.Accountancy - I
Publishers | S.P. Jain & K.L Narang | Kalyani |
| 4.Financial Accounting –
Books | Dr.V.K.Goyal | Excel |
| 5.Introduction to Accountancy
and CO | T.S.Grewal | S.Chand |
| 6.Accountancy – I
Mcgraw Hill co | Haneef and Mukherjee | tata |
| 7.Advanced Accountancy -
publishers | Arulanandam | Himalaya |
| 8..Advanced Accountancy-I
Publishing co. | S.N.Maheshwari & V.L.Maheswari | Vikash |

BUSINESS STATISTICS

P.P.W: 5(4+1)

Max.Marks:100(70+30)

The objective of this paper is to impart knowledge on the application of statistical tools and techniques in business decision-making & use of MS-Excel in interpretation of statistical data.

UNIT 1: Introduction to Statistics:

Meaning, definition, importance and limitations of statistics. Collection of data- Primary and Secondary data –(Sampling- Random-Non Random-Census)- Schedule and questionnaire –Frequency distribution –Tabulation-Diagrammatic and graphic presentation of data using Computers (Excel)

UNIT 2: Measures of Central Tendency :

Defination Objectives and Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications. Calculation of averages using computers.

UNIT 3:Measures of dispersion and Skewness:

Meaning, definitions, Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution Calculation of Dispersion and skewness using Computers.

UNIT 4:Measures of Relation:

Meaning, definition and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calcuation of Correlation by Using Computers.

Meaning and utility of Regression analysis comparison between correlation and Regression – Regression Equations-Interpretation of Regression Co-efficient. Calcuation of Regression by Using Computers.

UNIT 5:Analysis of Time Series & Index Numbers:

Meaning and utility of time series Analysis- Components of Time series- Measurement of trend and Seasonal Variations – Utility of Decomposition of Time Series- Decentralization of Data-Calculation of trend and seasonal variations using computers. Meaning, Definition and Importance of Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Deflating Index Numbers – Cost of Index Numbers-Limitation of Index Numbers. Calculation of index numbers using computers.

Suggested Readings:

1. Business Statistics Reddy, C.R Deep Publications, New Delhi.
2. Statistics-Problems and Solutions Kapoor V.K.
3. Fundamentals of Statistics Elhance.D.N
4. Statistical Methods Gupta S.P
5. Statistics Gupta B.N.
6. Fundamentals of Statistics Gupta S.C
7. Statistics-Teory,Methods and Applications. Sancheti,D.C. &Kapoor V.K
8. Practical Business Statistics Croxton & Crowdorv.
9. Statistics and their applications to Commerce Borddigion
- 10.Statistics Concepts & Applications Nabendu Pal & Sahadeb Sarkar
- 11.Business Statistics,An Applied Orientation P.K.Viswanathan
- 12.Business Statistics J.K.Sharma
- 13.Business Statistics Bharat Jhunjunwala
- 14.Busniess Statistics R.S.Bharadwaj

PPW:5

MaxMarks:70+30

Financial Services - Banking & Insurance

Objective: To impart knowledge on Banking and Insurance concepts and to gain an insight on Financial Services

Unit I : Introduction to Financial Services

- a. Meaning of Financial Services, Structure of Indian Financial System Importance of Financial system for the economic development.(Financial and Banking system charts)
- b. Definition of Bank, Functions of Commercial Banks and Reserve Bank of India.(Forms of various accounts and deposits)
- c. Definition/ Meaning of Insurance and reinsurance, Principles of Insurance, kinds of Insurance, advantages of insurance, globalization of insurance and insurance sector reforms in India.

Unit II : Banking Systems and its Regulation

- a. Banking Systems – Branch banking, Unit Banking, Correspondent banking, Group banking, Deposit banking, Mixed banking and Investment banking. An overview of banking; Banking Sector Reforms with special reference to Prudential Norms: capital adequacy norms, income recognition norms, classification of assets and NPAs; Innovations in Banking-ATMs, E-Banking, Credit cards, Online & Offshore Banking, etc (working and operations)
Regional Rural banks, Cooperative banks, Micro Finance, Priority Sector Lending, Indigenous banking, Role of NABARD, Development Financial institutions – SFC, SIDBI.

Unit III: Banker and customer, loans and advances:

- a. Banker and customer definition and their relationship, types of customers and modes of operations, procedure and precaution for opening an account, pass book & its features, Rights, duties and obligations of the banker.(Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, etc)
- b. Promissory Note and Bills of Exchange and Cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonor, collection of local and upcountry cheques, responsibilities and liabilities of collecting banker and statutory protection to the collecting banker.(Promissory notes, B/E, Crossed cheques-various modes)
- c. Types of loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances- modes of creating charges- lien, pledge, mortgage and hypothecation (Documents required for sanction of loans and advances)

Unit IV. Financial Markets & Services:

- a Indian Money Market- Characteristics, Structure, composition (call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs and DFHI) problems and reforms in Indian money markets (CDs,CPs,Treasury Bills)
- b. Indian capital market-composition and growth of primary and secondary markets, differences between primary and secondary markets, capital market reforms and NBFCs in capital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.
- c. Financial intermediaries and services : Merchant bankers, Mutual funds, Leasing companies, Venture Capital Funds, Forfaiting, Loan Syndication, Factoring, Custodial Services, Depository Services, and Depository Participants.(Documentation)

Unit V : Types of Insurance and its regulation

- a. Life Insurance – Practical aspects of Life Insurance, procedure for issuing a life insurance policy, issue of duplicate policies, nomination, surrender value, policy loans, assignment, revivals and claim settlement.(Formats of types of Insurance)
- b. Non Life Insurance- Types of products and scope of Fire Insurance, Marine Insurance, Health Insurance, Social Insurance and Rural Insurance. Regulation of Insurance in India- Insurance Act,1938 and IRDA 1999.(Formats of types of Non Life Insurance)

Books Recommended:

- 1 Maheshwari and Paul R.R... Banking theory law and practice
- 2.Sundaram and Varsheney... Banking theory law and practice
3. Tannans-- Banking law and practice in India
4. Aryasri.. Banking and Financial system
5. M.Y.Khan.. Indian Financial System
6. P.K.Gupta.. Insurance and risk management
- 7.Vijaya Raghavan Iyengar Introduction to Banking
8. Guruswamy: Banking Theory Law and Practice, Tata
9. Aryasri &Murty: Banking and Financial Systems, Tata
- 10.Guruswamy: Merchant Banking and Financial Services, Tata
- 11.Murthy and Venugpoal: Indian Financial System, IK International
12. Paul Suresh: Management of Banking and Financial Services, Pearson

B.Com II YEAR

Paper : 204

Max Marks:70+30

Periods per week: 4

TAXATION

Objective: To equip the students with the working knowledge of both direct and indirect taxes.

UNIT I : INTRODUCTION

Taxes – Meaning – Need for and Rationale of taxes – Direct and Indirect Taxes - Constitutional Provisions on Taxation – Union List - State List – Tax Rates – Blanket Rate Method – Slab Rate Method – Surcharge – Cess – Progressive v/s Regressive Taxes. – An Overview of Taxation System in India.

UNIT – II: INCOME TAX

Income Tax Act 1961- Important Definitions - Residential Status – Incidence of Tax –Exempted Incomes – Agricultural Income – An overview of five heads of income - .Deduction – Set off and Carry Forward of losses – Assessment of Individual - Computation of Taxable Income – Return Filing and Assessment thereof. – Collection and Recovery of Taxes – Tax Deducted at Source – Advance Tax. – (Including Problems)

Lab Work: Filing Relevant Forms for Individual Assesseees.

Format and filling of Form:16

Format and filling & filing of ITR-1 & ITR-2

UNIT – III: WEALTH TAX

Wealth Tax Act 1957 – Charge of Wealth Tax – Valuation Date – Location of Assets -Assets – Meaning – Deemed Assets – Exempted Assets – Net Wealth – Computation of Net Wealth – Valuation of Assets - Return of Wealth and Procedure of Assessment – Time Limit for Completion of Assessment. (Including Problems)

Lab Work: Computation of Tax liability.

UNIT – IV: SALES TAX & SERVICE TAX

Central Sales Tax –: Definitions - Dealer, Declared Goods, Place of Business, Sale, Sale Price, Turnover – Inter State Trade or Commerce – Computation of Taxable Turnover - Assessment and Returns under CST Act (Including Problems)

APVAT Act, 2005 – Statement of Objectives and Reasons – Definitions: Business Casual Trader, Dealer, Input Tax, Output Tax, Place of Business, Tax Invoice, Total Turnover, Turnover Tax. – Computation of Taxable Turnover – Registration Procedure (Including Problems)

Service Tax Act, 1994 – Introduction – Meaning of Service – Classification of Taxable Services – Valuation of Taxable Services - Registration – Assessment Procedure.

UNIT – V: CENTRAL EXCISE & CUSTOMS

Central Excise Duty – Definitions – Taxable Event under Central Excise – Types of Duties – Classification – Valuation - Registration Procedure - CENVAT Credit.

Customs Duty – Important Definitions – Goods, Import, Export, Importer, Exporter, Territorial Waters, India, Bill of Entry - Import and Export Procedure – Various Documents used in Foreign Trade - Baggage – Stores – Valuation Rules.

References:

- Direct taxes law & practice – Vinod K Singhania, Kapil Singhania, Taxmann's
- Direct taxes law & practice – Girish Ahuja, Dr. Ravi Gupta, Bharat's
- Direct taxes law & practice – BB Lal – Pearson's
- Indirect taxes law & practice – V.S. Datey, Taxmann's
- Indirect taxes – V. Nagaragan, Asia Law house
- Central Exercise Mannual – Law & procedure – P. Verra Reddy, Asia Law house
- Andhra Pradesh VAT Act & Rules – N K Acharya , Asia Law house
- Elements of Income Tax – Dr. P.V. Ramana Rao, Dr. A. Sudhakar, Dr. S. Krishnaiah Goud, National Publishing House
- Income Tax Law & Practice – Gaur & Narang, Kalyani Publishers
- Income Tax – Tata Mcgraw Hill
- Income Tax Law and Practice-N.Hariharan, Tata
- Income Tax and Central Sales Tax: Lal Vashist, Pearson
- Direct Taxes: Lal Vashist, Pearson

ANDHRA UNIVERSITY
B. COM - III YEAR SYLLABUS FOR ACADEMIC
YEAR 2010-11
CORPORATE ACCOUNTING

Paper:301
Max. Marks : (70+30)

P.P.W. :(4+1 hours)

- OBJECTIVES :**
1. To provide the knowledge relating to the Accounting Standards.
 2. To enable students to company final accounts using computers
 3. To enable the students to prepare financial statements of Insurance and Bank Companies..

UNIT-I: Accounting Standards - Valuation of Goodwill and Shares

Accounting Standards - Need and importance - An overview of Indian Accounting Standards.

Valuation of Goodwill - Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method

Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.

UNIT –II : Company final accounts - issue of Bonus shares and Profits Prior to Incorporation.

Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers.

Issue of bonus shares-Provisions of company's Act and SEBI guide lines. Acquisition of business and profits prior to incorporation. – Accounting treatment.

UNIT-III: Amalgamation and internal Reconstruction

Amalgamation -- In the nature of merger and purchase – Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings) Recording of transactions relating to mergers using computers.

Internal Reconstruction - Accounting Treatment– Preparation of final statements after reconstruction.. Recording of transactions relating to Internal Reconstruction using computers

UNIT-IV: Bank Accounts

Bank Accounts –Books and Registers to be maintained by banks-Slip system of posting-rebate on bills discounted-Schedule of advances –Non performing assets - Legal provisions relating to Preparation of final accounts – Preparation of bank final Accounts using computers

UNIT-V: Accounts of Insurance Companies

Life Insurance Companies –Preparation of Revenue Account, Profit and loss account, Balance Sheet and Valuation Balance Sheet.
General insurance Preparation of final accounts-with special reference to fire&marine insurance only.

Suggested Readings:

- | | | |
|---|--------------------------------|----------|
| 1.Principles and Practice of Accounting R.L. Gupta & V.K. Gupta | Sulthan Chand & sons | |
| 2. Accountancy – III Tulasian | Tata | |
| 2.Accountancy - III
Mcgraw Hill Co | | |
| 2.Accountancy - III
Publishers | S.P. Jain & K.L Narang | Kalyani |
| 3.Financial Accounting
Books | Dr.V.K.Goyal | Excel |
| 4.Introduction to Accountancy
and CO | T.S.Grewal | S.Chand |
| 5 Modern Accountancy Vol-II
Mcgraw Hill co | Haneef and Mukherjee | Tata |
| 6.Advanced Accountancy
publishers | Arulanandam | Himalaya |
| 7.Advanced Accountancy Vol-II
Publishing co. | S.N.Maheshwari & V.L.Maheswari | Vikash |
| 8.Advanced Accountancy:
S.Chand & Co | Shukla and Grewal | |
| 9. Advanced Accountancy:
Sulthan Chand & sons | R.L. Gupta and Radhaswamy | |
| 10. Corporate Accounting | Goyal VK | Excel |
| 11.Corporate Accounting | Verma KK | Excel |
| 12. International Accounting | Saudagaran | Cengage |

Paper:302
PPW: 5
100

Mx Marks

Objectives:

- 1.To impart conceptual knowledge of costing and management accounting
2. To train the students in finding the cost of products using different methods of costing
- 3.To equip basic skills of analysis of financial information to be useful to the management

Unit-I: Introduction.

Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting.

Cost concepts-Cost classification -preparation of cost sheet. Relationship of costing department with other departments.

Unit-II: Elements of Costs.

Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ,ABC analysis. Issue of materials to production- pricing methods-FIFO, LIFO with base stock, average methods.

Labor cost: direct and indirect labor cost- methods of payment of wages including incentive plans –Halsey and Rowan plans, Tailors Piece Rate method.

Overheads: features, classification, methods of allocation and apportionment of overheads.

Unit-III Methods of Costing.

Single or Output Costing, job and contract costing : Features, costing process-computation of cost

Process Costing: features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits)

Unit-IV: Costing Techniques for Decision making:

Budgetary Control-Fixed, Flexible Budget

Marginal Costing-Break Even Analysis

Standard Costing-Material and labour Variances

Unit-V: Financial Statement analysis:

Financial statements-features, limitations. Need for, Meaning, objectives, and process of financial statement analysis-Methods and techniques of analysis (Theory Only)

Fundsflow Analysis and Cashflow Analysis (as per AS-3)

Ratio Analysis. Calculation of liquidity, solvency, profitability and turnover ratios- Interpretation of ratios

Suggested Readings:

1. Cost and Management Accounting	Jain and Narang	Kalyani Publishers
2. Cost and Management Accounting House	M.N Arora	Himalaya Publishing
3. Cost accounting	Dutt	pearson Education
4. Management accounting	Sarma and Gupta	kalyani publishers
5. Management accounting	S.P.Guptha	s.Chnad co
6. Management accounting sons	S.N.maheswari	Sultan chand and
7. Cost Accounting	Jawaharlal	Tata Mcgraw Hill
8. Cost Accounting Theory and Practice	Banerjee	PHI
9. Management and Cost Accounting	Drury	Cengage

Paper:303
Marks:100

Business Law

Periods per week:5

Objective: To make the students learn the basics of business laws and apply them in real life situations.

Unit –I: Contract Act :

1. Agreement and Contract: Definition and meaning - Essentials of a valid contract – types of contracts.
2. Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – communication and revocation of offer and acceptance.
3. Consideration: Definition and importance – Essentials of valid consideration – the Doctrines of ‘Stranger to Contract’ and ‘No Consideration – No Contract’ – Capacity to contract – special rules regarding minor’s agreements.
4. Consent: Free Consent – Flaw in Consent: Coercion – Undue influence – Fraud – Misrepresentation and Mistake.

Unit – II: Discharge of a Contract:

1. Legality of object and consideration:– illegal and immoral agreements – agreements opposed to public policy.
2. Agreements expressly declared to be void – wagering agreements and contingent contracts.
3. Discharge of a contract – various modes of discharge of a contract – performance of contracts.
4. Breach of a contract – types – remedies for breach of a contract

Unit III. Sale of Goods Act:

1. Contract of sale: Definition - features – definition of the term goods – types of goods – rules of transfer of property in goods – differences between sale and agreement to sell.
2. Rights of an unpaid seller.
3. Conditions and warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale.

Unit IV: Consumer Protection Act and Intellectual Property Rights

1. Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant – rights of consumers – consumer protection councils – consumer redressal agencies – penalties for violation.
2. Intellectual Property Rights: Meaning - Need and objectives-Meaning of the terms industrial property, literary property, copy right, patents, trade marks, trade names, trade secrets, industrial designs, geographical indications. Information Technology Act, 2000: aims and objectives – a brief overview of the Act.

Unit V: Company Law :

1. Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management – exceptions.

2. Management of companies – directors – qualifications – disqualifications – appointment – removal – rights and duties – company meetings and resolutions - appointment of a company secretary.
3. Winding up of companies – various modes – compulsory winding up- powers and duties of official liquidator – members and creditors voluntary winding up – winding up subject to the supervision of the court –dissolution..

Suggested Books:

Kapoor ND: Mercantile Law, Sultan Chand
Kapoor ND: Company Law, Sultan Chand
Balachandran V: Business Law, Tata
Tulsian: Mercantile Law, Tata
Tulsian: Business Law, Tata
Gogna: A Text books of Business and Industrial Law, S.Chand
Pillai Bhagavathi: Business Law, S.Chand
Gogna : A Text Book of Mercantile Law, S. Chand
Gogna: A Text Book of Company Law, S. Chand

Paper:304
PPW:5

Max.Marks:70+30

AUDITING

- Objectives: i) To impart knowledge pertaining to basic concepts of auditing.
ii) To acquaint oneself with auditing procedure and report Writing.

Unit I: Introduction to Auditing

Auditing: Meaning-Definition-Evolution-Objectives-Importance.

Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) -Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

Unit II : Planning of Audit and Control

Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities.

Audit planning: - Engagement letter - Audit programme -Audit note book -Audit papers - Audit work book - Audit contents - Audit markings - Internal check- Internal control – (Sales-Purchases-Fixed assets-Cash-Bank-Pay Roll) - Accounting controls and Sampling in audit.

Lab Work: Preparation of Audit programme for an organization.

Unit III: Vouching and Audit of Financial Statements

Vouching: Meaning- Vouching of cash and trading transactions –Investigation, Verification and Valuation of assets and liabilities- Differences between vouching, investigation, verification and valuation.

Audit of Financial Statements: Receipts – Payments – Sales – Purchases -Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.

Lab Work: Vouching of cash book of a local business unit.

Unit IV: Audit of Institutions

Audit of institutions: Partnership - Manufacturing and Other Companies -Non-trading concerns.

Audit Report: Contents - Preparation of audit report – Fair report - Qualified report.

Lab Work: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports.

Unit V: Report Writing

Business Correspondence and Report writing: Basic principles – Business letters.

Business reports: Structure – Preparation of Routine reports and special reports.

Lab Work: Drafting of model business letters and Preparation of business reports.

Reference Books :

1. Contemporary Auditing : Kamal Gupta
2. Practical auditing : Spicer & Pegler
3. Principles and practices of Auditing : Jagdish Prakash
4. Principles of Auditing : Ghatalia
5. Business correspondence and Report Writing : Tata M.Graw Hill
6. Business correspondence & Report writing : Urmila Rai &S.M. Rai
7. Business communications and Report writing : Kalyani Publications
8. Auditing : N.D.Kapoor
9. Practical Auditing : T.N.Tandon
10. Auditing : Dinkar Pagare
11. Auditing : R.G.Saxena (Himalaya Publications)
12. Fundamentals of Auditing : Kamal Gupta and Ashok Gupta

13. Auditing Principles and Techniques Basu SK
14. Auditing Principles & Practice Kumar Sharma, PHI