**S.V. UNIVERSITY**

**Table-4: B.Com - SEMESTER – IV – W.E.F. 2017-18**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl.****No.** | **Course** | **Name of the subject** | **Total Marks** | **Mid. Sem.****Exam** | **Sem. End****Exam** | **Teaching Hours\*\*** | **Credits** |
| 1. | FoundationCourse- 7 | Communication & SoftSkills-3 | 50 | --- | 50 | 2 | 2 |
| 2. | FoundationCourse- 8 | Analytical Skills\* | 50 | --- | 50 | 2 | 2 |
| 3. | Foundation Course- 9 | ICT-2 (Information & communication Technology) | 50 | --- | 50 | 2 | 2 |
| 4. | FoundationCourse- 10 | Leadership Education\*\* | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1D | Business Ethics and Social Responsibility | 100 | 25 | 75 | 6 | 4 |
| 6. | DSC 2D | Corporate FinancialAccounting | 100 | 25 | 75 | 6 | 4 |
| 7. | DSC 3D | Auditing and Corporate Governance | 100 | 25 | 75 | 6 | 4 |
| 8 | DSC 4D | E- Commerce Applications | 100 | 25 | 75 | 4 | 4 |
| Practical’s | 50 |  | 50 | 2 | 2 |
| **Total** | **650** | **100** | **550** | **32** | **26** |

\* To be taught by English Teachers (and partly by Commerce/Math’s/statistics teachers)

\*\* To be taught by Telugu Teachers

**B.COM. (Hons.) DEGREE COURSE – II YEAR**

**DSC 1D: SEMESTER – IV – BUSINESS ETHICS AND SOCIAL RESPONSIBILITY**

 **– 6 (5+1) Hours** **Marks = 75 TH. + 25 P=100 Unit – I: Introduction of Business Ethics**

Ethics, Moral values, concepts of utilitarianism and universalism – Theory of Rights, Theory of Justice

– Law and Ethics – Ethics in Management – Business standards and values –

**Unit – II – Case Study**

**Case:** Assignment of Ethics, Morals and values in Business Organization – How do you orient a Business as Ethical Organization?

**Unit – III – Ethical Units**

Ethical issues in IT & ITES – Privacy, Accuracy, Accessibility Security threats, Cyber crimes, software piracy & hacking, Internet Crimes & Computer abuse, Ethics intellectual property rights.

**Unit – IV – Ethics and Market**

History of Business Ethics – Share holders theory – Corporate Social Responsibility – Stake holder theory.

**Unit – V – Opportunities and Challengers**

Global markets and organizations.

**Suggested Readings.**

* + - 1. Business Ethics and Corporate Governance – ICMR
			2. Business Ethics – Concepts & Practice B.H., Agarsatti& B.P. Banerjeee (Nirali Publications)
			3. Business Ethics - Crane Oxford Press.
			4. Business Ethics – CSV Murthy, Himalaya Publishing House.

# B.COM. (Hons.) DEGREE COURSE – II YEAR

**DSC2D: SEMESTER – IV – CORPORATE FINANCIAL ACCOUNTING**

**Paper : 402**

**P.P.W. – 6 (5+1) Hours Marks = 75 TH. + 25 P=100**

**UNIT – I : Company Accounts - II**

Final Accounts as requirement under Indian Companies Act 2013 – profit & Loss Accounts and Balance sheet.

**Lab Work** – Preparation of Balance sheet using computer. Preparation of company final accounts using any of the accounting packages.

# Unit – II – Holding Companies

Meaning of holding company & subsidiary –Preparation of Consolidated Balance Sheet with Holding company and one subsidiary company only.

# UNIT – III : Amalgamation :

In the nature of merger and purchase (as per Accounting Standard 14) External Reconstruction – Calculation of purchase consideration, Accounting Treatment (excluding inter – company holdings).

**Lab Work** – Recording transactions relating to mergers and internal reconstruction.

# 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 : Inflation Accounting

Meaning – Need and Scope – Price level changes and financial statements – Approaches to Price Level Accounting – Current Purchasing Power Accounting – Current Cost Accounting - Merits and demerits (Theory and Problems).

# Reference Books:

1. Corporate Accounting – Haneef&Mukherji,
2. Corporate Accounting – RL Gupta &Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Company Accounts : Monga, GirishAhuja and ShokSehagal
5. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : R.K. Gupta and Radhaswamy
7. Advanced Accountancy : Chakraborthy
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. GhoshTaxmanns
11. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House Pvt.Ltd.,
12. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
13. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
14. Advanced Accounting: R.L. Gupta, M. RadhaSwamy, (Volume- II, III & IV) Sultan Chand & Sons.
15. Advanced Accounting: Ashok Sehgal, Deepak Sehgal, Taxmanns
16. Management Accunting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

# DSC3D: SEMESTER – IV –AUDITING AND CORPORATE GOVERNANCE

**Paper : 403**

* + 1. **– 6 (5+1) Hours Marks = 75 TH. + 25 P=100**

**UNIT – I :Introduction**

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

**Lab Work:** Draft different types 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 contents – Audit marking – Internal check – internal control (sales, purchases – fixed assets, cash, Bank, pay roll) – Internal audit.

**Lab Work:** Drafting an appointment letter for an Auditor – Preparation of audit plan documents for an organization.

# UNIT – III : Vouching

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

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

# UNIT – IV : Audit of entitles

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

**Lab Work:** Collection of model audit report from local auditor – Preparation of similar reports.

# Unit – V : Corporate Governance

History of corporate form 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 in Practice in India.

**Case:** Indian cases of Corporate Governance.

# 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.

**2-4-109**

DSC 4D: SEMESTER – IV – **e-Commerce Applications**

**Unit-I: e-Commerce Framework**: Traditional vs. e-Business Applications - Anatomy of e-Commerce Applications – Present day trends.

**Unit-II: Network Infrastructure of e-Commerce:** Components of the I-way - Global information distribution networks - Public policy issues - Internet as a network infrastructure - Business of the internet commercialization.

**Unit-III: Network Security**: Client server network security - Firewalls and Network security - data and message security - Encrypted documents and Electronic mail.

**Unit-IV: Electronic Commerce and World Wide Web**: Consumer oriented E-commerce, Electronic payment systems, Electronic data interchange (EDI), EDI applications in business, EDI and E-commerce EDI implementation.

**Unit-V: Intra-organizational e-Commerce**: e-Commerce catalogs, Document Management and Digital libraries – Managing Supply Chain through e-Platform.

**Reference:**

1. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.

 2. David Kosiur, Understanding Electronic Commerce, Microsoft Press.

3. Soka, From EDI to Electronic Commerce, McGraw Hill.

4. Saily Chan, Electronic Commerce Management, John Wiley.

# S.V. UNIVERSITY -TIRUPATI B.Com (Hon’s) DEGREE EXAMINATION

**MODEL QUESTION PAPER IV SEMESTER**

**PAPER: 1D- BUSINESS ETHICS AND SOCIAL RESPONSIBILITY**

**Time: 3 Hours Max. Marks: 75**

**SECTION-A**

1. **Answer any FIVE questions. Each question carries 3 marks. 5X3=15M**
	1. What is ethics
	2. Concepts of utilitarianism
	3. Differentiate theory of rights and theory of justice
	4. Ethical issues in Information Technology
	5. What is cyber crimes
	6. Stake holder theory
	7. What is meant by corporate social responsibility
	8. Define global markets

# SECTION-B

1. **Answer any one question from each unit. It carries 12 marks 5X12=60**

**UNIT-I**

1. Why do we need ethics? What are the ethical and social responsibilities of businesses?

**Or**

1. What is the difference between ethics and law?

# UNIT-II

1. Discuss the Business standards and values

**Or**

1. What are values, morals, and ethics in business organisation?

# UNIT-III

1. What is internet crimes and computer abuse?
2. State policies on piracy and hacking
3. Explain History of Business Ethics

**Or**

# UNIT-IV

**Or**

1. What is the difference between a Shareholder and a Stakeholder?

# UNIT-V

1. How to Turn Challenges into Opportunities

**Or**

1. Evolution to global marketing and organisations

**PAPER – 3D AUDITING AND CORPORATE GOVERNANCE II B.COM (Hon’s)** **SEMESTAR -IV**

**SECTION-A**

**Time :3.00 Hours** **Marks:75**

Answer any five questions from the following. Each question carries three marks

1. a. Government Audit
2. Tax Audit
3. Audit Planning
4. Fixed Assets
5. Internal Audit
6. General Reserve
7. Audit Report
8. Clause 49
9. OECD Committee

j . Independent Audit

**SECTION –B**

(5x3=15)

Answer one question from each unit .Each question carries one marks (5x12=60)

**Unit-1**

1. Outline the merits and demerits of auditing?

Or

1. Discuss about types of audit based on objectives?

**Unit-2**

4 . What are the rights and duties of an auditors?

Or

1. Distinguish between internal check and internal control?

**Unit-3**

1. Discuss about valuation of assets and liabilities?

Or

1. Explain about vouching of receipts and payments?

**Unit-4**

1. Briefly explain about different kinds of audit report?

Or

1. Write about audit of non trading concerns ?

**Unit -5**

1. Give an over view an various models of corporate form?

Or

1. Bring out the contents of CII and Kumara angalam reports?

**B.Com (Hon’s) DEGREE EXAMINATION**

**MODEL QUESTION PAPER**

**IV SEMESTER**

**PAPER: E- COMMERCE APPLICATIONS**

**Time:3 Hours Max. Marks: 75**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**SECTION-A**

**Time :3.00 Hours Marks 5X3=15**

1. **Answer any five questions from the following. Each question carries three marks**
2. Define E-Commerce
3. Electronic marketing
4. Online payment
5. Smart card
6. Authentication
7. Encryption
8. WWW
9. Networking
10. Browsing
11. Online meeting

 **SECTION –B**

**Answer one question from each unit. Each question carries 12 marks** (5x12=60)

 **UNIT-I**

2.Explain merits and demerits of E-Commerce

 (OR)

3.Explain different business models of E-Commerce

 **UNIT-II**

4. explain the various components of I – way/

(Or)

5. What is internet explain the infrastructure of Inter net

**UNIT-III**

6. Explain the types of Encryption.

 (OR)

7. Explain the functionality of firewall in detail.

 **UNIT-IV**

8.What do you understand by online payment system

 (OR)

9.What is meant by EDI? Explain uses and limitations of EDI

 **UNIT-V**

10.Write about Supply Chain management.

 (OR)

11.Explain digital a

nd document management