

**SRI VENKATESWARA UNIVERSITY:TIRUPATI**  
**Programme: B.Com. General Honours (Major)**

w.e.f. AY 2023-24

**COURSE STRUCTURE**

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
<b>Semester-I</b>	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4
<b>Semester-II</b>	3	Financial Accounting	4	4
	4	Principles of Management	4	4
<b>Semester-III</b>	5	Advanced Accounting	4	4
	6	Income Tax	4	4
	7	Business Laws	4	4
	8	Banking Theory & Practice	4	4
<b>Semester-IV</b>	9	Corporate Accounting	4	4
	10	Cost & Management Accounting	4	4
	11	Auditing	4	4
<b>Semester-V</b>	12	Advanced Corporate Accounting (OR) Advertising and Media Planning	4	4
	13	Managerial Accounting (OR) GST Procedure and Practices	4	4
	14	Business Analytics (OR) Stock Markets Analysis	4	4
	15	Service Marketing (OR) Software Solutions to Accounting		
<b>Semester-VI</b>	<b>Internship</b>			
<b>Semester-VII</b>	16	Accounting for Special Institutions (OR) Financial Institutions and Markets	4	4
	17	Indian Accounting Standards (OR) Financial Planning	4	4
	18	Banking and Insurance Company Accounts (OR) Financial Management	4	4
	<b>SEC</b>			
	19	Accounting Theory and Financial Reporting (OR) Fundamentals of Financial Technology	4	4

	20	Advanced Computerized Accounting (OR) Investment Management	4	4
<b>Semester-VIII</b>	21	Advanced Cost and Management Accounting (OR) International Financial System	4	4
	22	Advanced Financial Accounting (OR) Financial Reporting	4	4
	23	Corporate Reporting (OR) Behavioural Finance	4	4
	<b>SEC</b>			
	24	Strategic Cost Management (OR) Financial Derivatives	4	4
	25	Accounting for Managerial Decision Making (OR) Security Analysis and Portfolio Management	4	4

**B.COM HONOURS**  
**(GENERAL)**  
**II YEAR - IV SEMESTER**

# SRI VENKATESWARA UNIVERSITY

B.COM (GENERAL) – W.E.F. 2024-25

SEMESTER – IV

Sl. No.	Course	Name of the Subject	Total Marks	Internal Exam	Sem. End Exam	Teaching Hours	Credits
1.		Skill Enhancement Course-1	50	---	50	2	2
2.		Multidisciplinary Course-1	50	---	50	2	2
3.	Major - Course 9	Corporate Accounting	100	25	75	4	4
4.	Major - Course 10	Cost & Management Accounting	100	25	75	4	4
5.	Major - Course 11	Auditing	100	25	75	4	4
6.		<b>Minor Paper - I</b>	100	25	75	4	4
7.		<b>Minor Paper - II</b>	100	25	75	4	4
8.		Courses with Practicals	50	---	50	2	1

**SEMESTER – IV**  
**COURSE 9: CORPORATE ACCOUNTING**

Theory

Credits: 4

4 hrs/week

---

**Learning Objectives:**

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

**Learning Outcomes:**

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

Understand the Accounting treatment of Share Capital and aware of process of book building, Demonstrate the procedure for issue of bonus shares and buyback of shares, Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments, Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions and Communicate accounting policy choices with reference to relevant laws and accounting standards.

**Unit 1: Accounting for Share Capital:** Types of Share capital - Kinds of Shares – Types of Preference Shares – Issue of Shares at Par and at Premium - Forfeiture and Reissue of Shares (Problems only).

**Unit 2: Issue of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued at par / at a discount / at a premium and Repayable at Par and at a Premium -Issue of Bonus Shares - (Problems only).

**Unit 3: Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Problems only).

**Unit 4: Valuation Shares:** Need - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (Problems only).

**Unit 5: Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (Simple Problems only).

**Activities:**

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.

- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

**Reference Books:**

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting: Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy : Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers

**Model Question Paper**  
**With Effect from 2024-25**  
**SEMESTER – IV**  
**COURSE 9: CORPORATE ACCOUNTING**

**Time: 3 hrs**

**Max Marks: 75**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

1. X limited invited applications for 10,000 shares of ₹ 100 each payable, ₹ 25 on application, ₹ 35 on allotment and ₹ 40 on first and final call. Applications were received for all the shares. All money duly received. Give Journal entries.
2. Different types of Preference shares.
3. Different types of the Debentures.
4. Entries relating to issue of Bonus shares.
5. Different methods of valuation of Good will.
6. Different methods of valuation of shares.
7. Need for valuation of Good will.
8. Need for Valuation of Shares.
9. Proforma of preparation of company profit and loss account.
10. Write Adjusting entries
  1. Outstanding Salaries ₹ 3,000
  2. Prepaid insurance ₹ 2,000
  3. Commission received in advance ₹ 1,000

**Section – B**

*Answer One Question from each unit*

**5 X 12 = 60M**

11. A Ltd. Invited applications for 10,000 shares of ₹ 100 each at a discount of 5% payable as follows:  
On application ₹ 25, on allotment ₹ 34, on first & final call ₹ 36. Applications were received for 9,000 shares and all of these were accepted. All moneys due were received except the first and final call on 100 shares which were forfeited. Of the forfeited shares, 50 shares were reissued at the rate of ₹ 90 as fully paid. Pass necessary journal entries in the books of the company.
12. A holds 100 shares of ₹ 10 each, he has paid ₹ 1 on application  
B holds 200 shares of ₹ 10 each, he has paid ₹ 1 on application, ₹ 2 on allotment  
C holds 300 shares of ₹ 10 each, he has paid ₹ 1 on application, ₹ 2 on allotment, ₹ 3 on first call they all fail  
to pay the final call ₹ 4 each, immediately these shares were forfeited by the Board of Directors. The forfeited shares were re-issued at ₹ 11 each as fully paid. Pass necessary journal entries.
13. Timex Ltd., issued 1,000 8% debentures of ₹ 100 each. Give appropriate journal entries in the books of the company, if the debentures were issued as follows:
  - (1) Issued at par, redeemable at par.
  - (2) Issued at a discount of 5% repayable at par.
  - (3) Issued at a premium of 10%, repayable at par.
  - (4) Issued at par, redeemable at a premium of 10%.
  - (5) Issued at a discount of 5%, repayable at a premium of 10%.

14. Titicorn Co. Ltd has resolved to utilize ₹ 5,00,000 out of reserve fund in declaration of Bonus to its shareholders. The bonus, however, is to be applied to the extent of ₹ 2,00,000 in payment of final call or ₹ 40 per share on 5,000 equity shares of ₹ 100 each and to the extent of ₹ 3,00,000 in the issue of 30,000 fully paid bonus equity shares of ₹ 100 each to the existing shareholders. Give the journal entries necessary to give effect to the above resolution.
15. Following details are available about the business of Sagar Ltd.
- Profits : 2019- ₹ 80,000; In 2020 – ₹1,00,000; In 2021 – ₹ 1,20,000;
  - Non-recurring income of ₹ 8,000; is included in the profits of 2020.
  - Profits of 2019 have been reduced by ₹ 12,000 because goods were destroyed by fire;
  - Goods have not been insured but it is thought prudent to insure them in future. The insurance premium is estimated at ₹ 800 per year.
  - Reasonable remuneration of the proprietor of the business is ₹ 12,000 per year but it has not been taken into account for calculation of above mentioned profits;
  - Profits of 2021 include ₹ 10,000 income on investment. Calculate Good will on the basis of three years purchase of the average profit of last three years.
16. The following particulars are available in respect of the business carried on by a trader:
- Profits earned: 2019 - ₹ 50,000; 2020 - ₹ 60,000; 2021 - ₹ 55,000
  - Normal rate of profit 10%
  - Capital employment ₹ 3,00,000
  - Present value of an annuity of one rupee for five years at 10% is ₹ 3.78.
  - The profits included non-recurring profits on an average basis of ₹ 4,000 out of which it was deemed that even Non-recurring profits had a tendency of appearing at the rate of ₹ 1,000 P.A.

You are required to calculate Goodwill:

- As per Five years purchase of super profits
- As per Capitalization of super profits
- As per annuity method.

17. From the following information calculate the value per equity share:	₹
5,000 8 % preference shares of ₹ 100 each	5,00,000
75,000 equity shares of ₹ 10 each, ₹ 8 per share paid up	6,00,000
Expected profits per year before tax	2,80,000
Rate of tax	50%
Transfer to general reserve every year	20% of the profit
Normal rate of earnings	10%

18. On 31-3-2022, the balance sheet of A Ltd. company disclosed the following position.

Liabilities	Amount	Assets	Amount
40,000, Equity shares of ₹ 10 each	4,00,000	Fixed assets	5,00,000
Reserve	90,000	Current Assets	2,00,000
Profit & Loss A/c	20,000	Good will	40,000
5% debentures	1,00,000		
Current Liabilities	1,30,000		
	7,40,000		7,40,000

1. On 31-3-2022 the fixed assets were independently valued ₹ 3,50,000 and Goodwill at ₹50,000
2. The net profits for 3 years were 2019-20 – ₹ 51,600; 2020-21 – ₹ 52,000; 2021-22 – ₹ 51,650 of which 20% was placed to reserve.
3. The proportion being considered a reasonable rate of return is 10% compute the value of share by
  - a. Net assets Method.
  - b. Yield Method.

19. Write a proforma of company Balance Sheet.

20. A Limited Company was registered with an authorised capital of ₹ 30,00,000 in equity shares of ₹ 10 each. The following is the list of balances extracted from its books on 31.12.2021.

	₹
Purchases	9,25,000
Wages	4,24,325
Manufacturing expenses	65,575
Salaries	70,000
Bad debts	10,550
Director's fees	31,125
Debenture interest paid	45,000
Preliminary expenses	25,000
Calls-in-arrears	37,500
Plant & Machinery	15,00,000
Premises	16,50,000
Interim dividend paid	1,87,500
Furniture and fittings	35,000
Sundry debtors	4,36,000
General expenses	84,175
Stock on 1.1.2021	3,75,000
Cash in hand	1,00,000
Goodwill	28,750
Cash at bank	1,99,500
Subscribed and fully called up capital	20,00,000
Profit & Loss A/c (Cr)	72,500
6% Debentures	15,00,000
Sundry creditors	2,90,000
Bills payable	1,67,500
Sales	20,75,000
General reserve	1,25,000

You are required to prepare statement of profit and loss for the year ended 31.12.2021 and the Balance Sheet as on that date, after making, the following adjustments.

Depreciate Plant and Machinery by 10%. Provide half years interest on debentures. Also write off preliminary expenses and make provision for bad and doubtful debts of ₹ 4,250 on sundry debtors. Stock on 31<sup>st</sup> December 2021 was ₹ 4,55,000.

**SEMESTER – IV**  
**COURSE 10: COST AND MANAGEMENT ACCOUNTING**

Theory

Credits: 4

4 hrs/week

**Learning Objectives:**

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

**Learning Outcomes:**

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 and Prepare analysis of various special decisions, using relevant management techniques.

**Unit 1: Introduction:** Elements of Cost - Preparation of Cost Sheet (including problems)

**Unit 2: Material and Labour Cost:** Techniques of Inventory Control - Stock levels– Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

**Unit 3: Job Costing and Batch Costing:** Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Costing and Batch Costing (including problems)

**Unit 4: Financial Statement Analysis and Interpretation:** Financial Statements - Features, Limitations. Process of Financial Statement Analysis- Comparative Statement Analysis – Common Size Statement Analysis and Trend Analysis (including problems)

**Unit 5: 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)

**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
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

**Reference Books:**

1. T.S. Reddy and Dr. Y. Hari Prasad Reddy, Cost Accounting Margam Publications.
2. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
3. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
6. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
7. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
9. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
10. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
11. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
12. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

**Model Question Paper**

With Effect from 2024-25

**SEMESTER – IV**

**COURSE 10: COST AND MANAGEMENT ACCOUNTING**

**Time: 3 hrs**

**Max Marks: 75**

**Section A**

*Answer any Five of the following*

**5 X 3=15 M**

1. Find Prime cost –  
Materials used ₹ 10,000; Direct wages ₹ 6,000;  
Direct expenses ₹ 3,000; Chargeable expenses ₹ 1,000
2. Elements of cost
3. Economic order quantity
4. Find out Total wages under Time rate and piece rate (with guaranteed) method.  
Time allowed 20 hours, Time taken 14 hours, Hourly rate of wages ₹ 5.
5. Compute the economic batch quantity for a company using batch costing with the following information:

Monthly demand for the component -	2,000 units
Setting-up cost per batch	- ₹ 120
Annual rate of interest	- 6%
Cost of manufacturing per unit	- ₹ 6

6. Features of Job costing
7. Need for financial statement
8. Current Assets and Current Liabilities
9. Contribution
10. Find Breakeven point when sales are ₹ 10,000; Fixed cost ₹ 4,000; Variable cost ₹ 5000.

**Section – B**

*Answer any Five Questions*

**5 X 12 = 60M**

11. Mr. Gopal furnishes the following data relating to the manufacture of a standard product during the month of April 2023.

Raw material consumed	₹ 15,000
Direct labour charges	₹ 9,000
Machine hours worked	900
Machine hour rate	₹ 5
Administrative overheads	20% on works cost
Selling overheads	₹ 0.50 per unit
Units produced	17,100
Units sold	16,000 at ₹ 4 per unit

You are require to prepare a cost sheet

12. From the following information prepare a cost sheet for the month of December 2023

		₹
Stock on hand – 1 <sup>st</sup> Dec. 2023:	Raw materials	25,000
	Finished goods	17,300
Stock on hand – 31 <sup>st</sup> Dec. 2023:	Raw materials	26,200
	Finished goods	15,700
Purchase of raw materials		21,900
Carriage on purchases		1,100
Work-in-progress 1.12.2023 at works cost		8,200
Work-in-progress 31.12.2023 at works cost		9,100
Sale of finished goods		72,300
Direct wages		17,200
Non productive wages		800
Direct expenses		1,200
Factory overheads		8,300
Administrative overheads		3,200
Selling and distributing overheads		4,200

13. Material 'A' is used as follows:

Maximum usage in a month                      600 units

Minimum usage in a month                      400 units

Average usage in a month                      450 units

Lead time: Maximum 6 months, minimum 2 months.

Reorder quantity : 1,500 units

Maximum reorder period for emergency purchases – 1 month

Calculate            (a) Reorder level                      (b) Maximum level  
                           (c) Minimum level                      (d) Average stock level  
                           (e) Danger level

14. A worker takes 9 hours to complete a product on daily wages and 6 hours on a scheme of payment by results. His day rate is 75 paise an hour, a material cost of the product is ₹ 4 and the overheads are recovered at 150% of the total direct wages. Calculate the factory cost of the product under:

- (a) Piece work plan
- (b) Rowan plan
- (c) Halsey plan

15. The information given below has been taken from the costing records of an engineering works in respect of job number 303.

Materials ₹ 4,010  
 Wages: Dept. A – 60 hours at ₹ 3 per hour  
 Dept. B – 40 hours at ₹ 2 per hour  
 Dept. C – 20 hours at ₹ 5 per hour

Overhead expenses for these three departments were estimated as follows:

Variable overheads: Dept. A - ₹ 5000 for 5000 labour hours  
 Dept. B - ₹ 3000 for 1500 labour hours  
 Dept. C - ₹ 2000 for 500 labour hours

Fixed overheads: Estimated at ₹ 20,000 for 10,000 normal working hours

You are requested to calculate the cost of job 303 and calculate the price to give a profit of 25% on selling price.

16. The following information relate to the manufacturing of component Z – 10 in a cost centre.

Cost of materials – 10 paise per component

Operator's wages - ₹ 1.00 per hour

Machine hour rate - ₹ 2.00

Setting up time of the machine – 2 hours and 30 minutes.

Manufacturing time – 12 minutes per component

Prepare cost sheet in columnar form showing both production and setting up costs –Total and per unit when a batch consists of (a) 10 components (b) 100 components (c) 1000 components.

17. The following are the income statements of X, Y, Z Co. Ltd for the years 2020 and 2021. Prepare common-size income statement for the two years.

**Trading and Profit and Loss Account**

Particulars	2020 ₹	2021 ₹	Particulars	2020 ₹	2021 ₹
To Cost of Sales	2,40,000	3,50,000	By Sales	4,00,000	5,00,000
“ Gross Profit c/d	1,60,000	1,50,000		4,00,000	5,00,000
	4,00,000	5,00,000			
To Operating Expenses:			By Gross profit b/d	1,60,000	1,50,000
Administration	25,000	30,000	By Interest on investments	20,000	50,000
Selling	15,000	20,000			
Distribution	10,000	10,000			
To Non-operating expenses:					
Finance	20,000	20,000			
Goodwill written off	10,000	---			
To Net Profit	1,00,000	1,20,000			
	1,80,000	2,00,000		1,80,000	2,00,000

18. From the following balance sheet extracts, compute trend percentages and comment on the liquidity position of X Ltd. You may take 2016 as base year.

Particulars	2016 ₹	2017 ₹	2018 ₹	2019 ₹	2020 ₹	2021 ₹
Stock	1,50,000	1,70,000	1,90,000	2,30,000	2,20,000	2,00,000
Debtors	1,40,000	1,20,000	80,000	90,000	1,00,000	1,00,000
Cash	60,000	50,000	50,000	60,000	90,000	1,00,000
Current liabilities	3,00,000	3,20,000	3,00,000	2,80,000	2,40,000	2,00,000

19. From the particulars given below calculate:

- Break even point.
- Profit or loss when sales are ₹ 12,000 and
- Sales required to earn a profit of ₹ 5,000

	Sales ₹	Profit/Loss (-) ₹
Period 1	10,000	-500
Period 2	14,000	1500

20. The statement of cost of a machine is as follows:

	₹
Materials	200
Labour	100
Variable expenses	50
Fixed expenses	75
Total cost	425
Profit	100
Selling price	525

The number of machines sold and made is 10,000

- Find out the break even point
- How many machines must be produced and sold if the price is reduced by ₹ 25 to realise the present amount of profit?

**SEMESTER – IV**  
**COURSE 11: AUDITING**

Theory

Credits: 4

4 hrs/week

---

**Learning Objectives:**

This course aims at imparting knowledge about the principles and methods of auditing and their application

**Learning Outcomes:**

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

Understanding the meaning and necessity of audit in modern era, Comprehend the role of auditor in avoiding the corporate frauds, Identify the steps involved in performing audit process, Determine the appropriate audit report for a given audit situation, Apply auditing practices to different types of business entities and Plan an audit by considering concepts of evidence, risk and materiality

**Unit 1: Introduction:** Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**Unit 2: Types of Audit:** Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

**Unit 3: Planning of Audit:** Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

**Unit 4: Vouching and Investigation:** Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

**Unit 5: 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.

**Activities:**

- Seminars
- Visit the audit firms
- Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports

- Group Discussions
- Draft an audit program.
- Quiz programs on some topics
- Assignments including technical assignments like working with audit companies for observation
- Internship with an audit firm.
- Invited Lectures and presentations on related topics with qualified auditors

**Reference Books:**

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
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
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers.

**Model Question Paper**  
*With Effect from 2024-25*  
**SEMESTER – IV**  
**COURSE 11: AUDITING**

Time: 3 hrs

Max Marks: 75

---

**Section A**

*Answer any Five of the following*

**5 X 3=15 Marks**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**Section - B**

**Answer any Five Questions**

**5 ×12 = 60 Marks**

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.