

S.V. UNIVERSITY**Table-4: B.Com - SEMESTER – IV – W.E.F. 2016-17**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2
5.	DSC 1D	Business Ethics and Social Responsibility	100	25	75	6	4
6.	DSC 2D	Corporate Financial Accounting	100	25	75	6	4
7.	DSC 3D	Auditing and Corporate Governance	100	25	75	6	4
8	DSC 4D	Relational Data Base Management System	100	25	75	6	4
Total			600	100	500	32	24

* 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

P.P.W. – 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. Banerjee (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 : Chakraborty
8. Advanced Accountancy: S.P. Iyengar
9. Modern Accounting: A. Mukherjee, M. Hanife Volume – II MC Graw Hill publishing Company Ltd., New Delhi.
10. Accounting standards and Corporate Accounting practices: T.P. 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 Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

B.COM. (Hons.) DEGREE COURSE – II YEAR**DSC3D: SEMESTER – IV –AUDITING AND CORPORATE GOVERNANCE****Paper : 403****P.P.W. – 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.

B.COM. (Hons.) DEGREE COURSE – II YEAR**DSC 4D: SEMESTER – IV – RELATIONAL DATABASE MANAGEMENT SYSTEMS****Paper : 404****P.P.W. – 6 (5+1) Hours****Marks = 75 TH.****UNIT – I :Database Systems**

Evolution – File Oriented Systems – Database System Components – Data Sharing – Strategic Database Planning – Database and Management Control – Risks and Costs and Databases – Database Development.

UNIT – II : Database Design

Principles of Conceptual Database Design – Conceptual Data Models – Aggregation – Relational Data Model – Normalization – Transforming a Conceptual model to Relational Model – Relational Database Implementation – Relational Algebra.

UNIT – III : SQL

Schema and Table Definition – Data Manipulation – View Definition – Client – Server Databases – Server Data Manipulation and Programming.

UNIT – IV : Physical Database Systems

Storage Media – Disk Performance Factors – File Organization – Implementing Logical Relationships – Database Administration and Control – DBA Functions – DBA Goals – Database Integrity – Database Security – Database Recovery.

UNIT – V: Distributed Database Systems

Design – Query Processing – Data Integrity Recovery – Client / Server Systems – DBMS Selections and Implementation – DBMS Functions and Capabilities – Case studies of RDMBS package ORACLE.

Lab Work: Using SQL commands for Schema Creation, Table Definition, Manipulation and Transaction processing.

Suggested Readings:

1. Database Management & Design – Gary Hansen & James, Hansen (Prentice Hall).
2. Modern Database Management – Hoffer, Prescott & Mc Fadden (Pearson Education).
3. Database System Concepts – Abraham Silberschatz, Henry F. Korth, S. Sudarshan, (McGraw Hill).

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

I Answer any FIVE questions. Each question carries 3 marks.

5X3=15M

- a. What is ethics
- b. Concepts of utilitarianism
- c. Differentiate theory of rights and theory of justice
- d. Ethical issues in Information Technology
- e. What is cyber crimes
- f. Stake holder theory
- g. What is meant by corporate social responsibility
- h. Define global markets

SECTION-B

II Answer any one question from each unit. It carries 12 marks

5X12=60

UNIT-I

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

Or

3. What is the difference between ethics and law?

UNIT-II

4. Discuss the Business standards and values

Or

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

UNIT-III

6. What is internet crimes and computer abuse?

Or

7. State policies on piracy and hacking

UNIT-IV

8. Explain History of Business Ethics

Or

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

UNIT-V

10. How to Turn Challenges into Opportunities

Or

11. Evolution to global marketing and organisations

S.V.UNIVERSITY, TIRUPATHI
MODEL QUESTION PAPER
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

(5x3=15)

1. a. Government Audit
- b. Tax Audit
- c. Audit Planning
- d. Fixed Assets
- e. Internal Audit
- f. General Reserve
- g. Audit Report
- h. Clause 49
- i. OECD Committee
- j. Independent Audit

SECTION –B

Answer one question from each unit .Each question carries one marks

(5x12=60)

Unit-1

2. Outline the merits and demerits of auditing?

Or

3. Discuss about types of audit based on objectives?

Unit-2

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

Or

5. Distinguish between internal check and internal control?

Unit-3

6. Discuss about valuation of assets and liabilities?

Or

7. Explain about vouching of receipts and payments?

Unit-4

8. Briefly explain about different kinds of audit report?

Or

9. Write about audit of non trading concerns ?

Unit -5

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

Or

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

S.V.UNIVERSITY, TIRUPATHI
MODEL QUESTION PAPER
II B.Com Hon's; IV Semester

DSC 4D Relational DataBase Management Systems

Time: 3 Hours

Max Marks: 75

Section – A

Answer any five of the following questions

(Marks: $5 \times 3 = 15$)

1. a. Define Data sharing
- b. Relational Algebra
- c. Storage Media
- d. Advantages of SQL
- e. Database Recovery
- f. Types of attributes
- g. Define primary key and foreign key
- h. What are the symbols of ER model?
- i. Aggregate functions
- j. Explain Transaction?

Section – B

Answer any one choosing from each unit

(Marks: $5 \times 12 = 60$)

UNIT – I

2. Explain the various components of Database system?
3. Describe the Risks and Costs of Databases?

UNIT – II

4. What is the difference between conceptual view and external view of a database?
5. Define BCNF? Why it is useful? Explain?

UNIT – III

6. Explain the concept of view in SQL?
7. Differentiate between DDL and DML?

UNIT – IV

8. Describe the various storage devices?
9. Explain the DBA functions?

UNIT – V

10. Write a note on ORACLE server and SQL server?
11. Explain the client/server architecture of database system?