

**S.V. UNIVERSITY**

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

<b>Sl. No.</b>	<b>Course</b>	<b>Name of the subject</b>	<b>Total Marks</b>	<b>Mid. Sem. Exam</b>	<b>Sem. End Exam</b>	<b>Teaching Hours**</b>	<b>Credits</b>
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	E- Commerce Applications	100	25	75	4	4
		Practical's	50		50	2	2
<b>Total</b>			<b>650</b>	<b>100</b>	<b>550</b>	<b>32</b>	<b>26</b>

\* 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. 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**

**– 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 – 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**

**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

**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?

**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**

- a. Define E-Commerce
- b. Electronic marketing
- c. Online payment
- d. Smart card
- e. Authentication
- f. Encryption
- g. WWW
- h. Networking
- i. Browsing
- j. 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