

B.Com. III Year (2013- 2014)

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ADDITONAL PAPER FORB.COM. WITH FOREIGN TRADE SPECIALISATION COURSE

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Analysis of Value Addition : Concept of Value addition, Meaning and Definition, Value Added Statement, Calculation of Value Added Ratios, Preparation and Interpretation of Value Added Statement, Preparation of Value added Statement under Marginal Costing including preparation of value added Break Even Chart.

Balanced Scorecard : Financial Perspective, Customer Perspective, Internal Business Process Perspective, Learning and Growth Perspective.

Suggested Readings :

1. Anthony, R.N.: Management Accounting, (D.B. Taraporewala & Sons Pvt.Ltd., Mumbai.
2. Garison, Ray H.: Managerial Accounting (Business Publications, Inc.)
3. Hingorani, N.L., Ramanathan & Grewal, T.S. : Management Accounting Sultan Chand & Sons, Delhi.
4. John Dearden & Bhattacharya : Management Accounting Vikas Publishing House, New Delhi.
5. Kaplan, Robert S. and Atkinson, Anthony A: Advanced Management Accounting, Pearson Education Asia.
6. Keller, I.R.: Management Accounting for Profit Control (McGraw Hill.)
7. Khandelwal, N.M.: Prabandhakiya Lekhanken, Rajasthan Hindi Granth Academy, Jaipur
8. Manmohan & Sinha : Management Accounting, Sahitya Bhawan, Agra.
9. Rao, N.S., Heda, B.L. and Gupta, S.L.: Management Accounting (Hindi), Apex publishing House, Udaipur
10. Tricker, R.L. : Management Information & Control System, John Wiley & Sons.
11. Vinayakam & Sinha : Management Accounting, Sahitya Bhawan, Agra.

3.2 AUDITING (Code No. 3802-A)

Objective

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

COURSE CONTENTS

Unit – I

Introduction : Meaning and objectives of Auditing, Types of Audit, Internal Audit.

Audit Process : Audit Programme, Audit and Books, Working Papers and Evidences, Consideration for commencing an audit; Routine checking and test checking.

Unit – II

Internal Check System : Internal Control.

Audit Procedure : Vouching, Verification of Assets & Liabilities.

Unit – III

Audit of Limited Companies :