Code No: 32011

B.Com. – III Year
CORPORATING ACCOUNTING

Max. Marks : (70+30) **P.P.W. : (4+1 hours)**

OBJECTIVES : 1. To provide the knowledge relating to the Accounting Standards.
2. To enable students to company final accounts using computers.
3. To enable the students to prepare financial statements of Insurance and Bank Companies

UNIT-I: Accounting Standards - Valuation of Goodwill and Shares

Accounting Standards - Need and importance - An overview of Indian Accounting Standards.

Valuation of Goodwill - Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method

Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.

UNIT –II : Company final accounts - and Profits Prior to Incorporation.

Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers. Profits prior to incorporation. – Accounting treatment.

UNIT-III: Amalgamation and internal Reconstruction

Amalgamation -- In the nature of merger and purchase – Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings) Recording of transactions relating to mergers using computers.

Internal Reconstruction - Accounting Treatment– Preparation of final statements after reconstruction. Recording of transactions relating to Internal Reconstruction using computers

UNIT-IV: Bank Accounts

Bank Accounts – Books and Registers to be maintained by banks - Slip system of posting - Rebate on bills discounted - Schedule of advances – Non performing assets - Legal provisions relating to preparation of final accounts – Preparation of bank final Accounts using computers

UNIT-V: Accounts of Insurance Companies

Life Insurance Companies – Preparation of Revenue Account, Balance Sheet and Valuation Balance Sheet. Computation of correct life assurance fund.

Suggested Readings:

1.Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand &sons
2. Accountancy – III Tulasian Tata Mcgraw Hill Co
2.Accountancy - III S.P. Jain & K.L Narang Kalyani Publishers
3.Financial Accounting Dr.V.K.Goyal Excel Books

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THREE YEAR B.COM. DEGREE EXAMINATION
THIRD YEAR DEGREE EXAMINATION
CORPORATE ACCOUNTING
MODEL QUESTION PAPER

Time: 3hrs **Max. Marks :70**

SECTION – A

Answer any FIVE questions. Each question carries 2 marks ***5 x 2 = 10***

1. a) Objectives accounting standards.
   b) Methods of valuation of goodwill.
   c) Current assets.
   d) Net payment method.
   e) Need for amalgamation.
   f) Preliminary expenses.
   g) Operating expenses – Schedule 16.
   h) Non banking assets.
   i) Double insurance.
   j) Re – Insurance.

SECTION – B

Answer any FIVE questions, choosing ONE question from each Unit. ***5 x 12 = 60***

UNIT - I

2. Calculate the value of goodwill under annuity of super profits, from the following information :
   a) Net profit for the last five years : Rs.40,000 ; Rs.42,000 ; Rs.45,000 ; Rs.46,000 and Rs.47,000.
   b) Capital employed in the business Rs.4,00,000.
   c) Reasonable rate of expected returns on capital – 10%.
   d) Present value of annuity of one rupee for five years at 10 percent interest as Rs.3.78.

(Or)

3. The following details are extracted from the records of Archana Co. Ltd., and Kalpana Co. Ltd., for the year ending 31st March 2010.

Details	Archana Co. Ltd.,	Kalapana Co. Ltd.,
Profits earned during the year	2,00,000	3,00,000
Capital employed (Rs.10 per share)	4,00,000	5,00,000
Normal rate of dividend	10%	10%
Actual dividend declared	80% of profits	50% of profits
Normal rate of earnings	20%	20%

Calculate the value of share under:
a) Yield method and
b) Earning capacity method.

UNIT - II

4. The following trail balance was extracted from the records of Himbindu Electronic Co. Ltd., for the year ending 30th June 2010, the authorized capital consists of 15,000 preference share of Rs.10 each and 30,000 equity shares of Rs.10 each.

Debit Balance	Rs.	Credit Balance	Rs.
Opening Stock	1,00,000	Preference share capital (Rs.10 each)	1,20,000
Buildings	1,20,000	Equity share capital (Rs.10 each)	2,80,000
Purchases	1,97,000	6% debentures	1,00,000
Wages	60,000	Transfer fee	3,400
Salaries	22,000	Rent	3,120
Taxes, insurance	14,800	Sales	3,57,000
Debentures interest	3,000	Creditors	39,000
Goodwill	50,000	Bad debt reserve	1,500
Commission	20,000	Discount	280
Carriage	8,900		
Bad debts	1,000		
Sundry expenses	11,200		
Repairs	3,000		
Cash in hand	4,400		
Machinery	1,60,000		
Preliminary expenses	8,000		
Debtors	1,21,000		
	9,04,300		9,04,300

Adjustments :

a) Closing stock as on 30.06.10 was Rs.1,20,000.
b) Charge depreciation Building 10%, Machinery 5%.
c) Write off goodwill 25% and preliminary expenses 5%.
d) Create bad debts provision at 5% on debtors.
e) Rent receivable Rs.1,000.
f) Prepaid insurance Rs.800 and outstanding wages Rs.2,000.

You are required to prepare final accounts in the books of the company as per the schedules in the Company's Act 1956.

(Or)

5. Praful Co. Ltd., purchased the business on 1.4.2010. The company obtained the certificate of commencement on 31.7.2010. The following details are available as on 31.3.2011.
   a) Total sales upto 31.3.2011 Rs.15,00,000. Out of which 3,75,000 belongs to 1.4.2010 to 31.7.2010.
   b) Gross profit was Rs.3,18,000.
   c) The expenses are as follows – Rent Rs.9,000 ; Insurance Rs.2,250 ; Depreciation on machinery Rs.45,000; Audit fee Rs.1,800 ; Director fee Rs.3,900 ; Advertising Rs.12,000 ; General expenses Rs.7,200 ; Preliminary expenses Rs.10,800.

   You are required to prepare a statement sharing the net profits before and after incorporation.

UNIT - III

6. Nanda Co. Ltd., and Kishore Co. Ltd carry on similar business, agreed to amalgamate by forming a new company Nanda Kishore Co. Ltd ., on 31st December, 2010. The balance sheet as on that date was as follows :

Liabilities	Nanda Co. Ltd., (Rs.)	Kishore Co. Ltd., (Rs.)	Assets	Nanda Co. Ltd., (Rs.)	Kishore Co. Ltd., (Rs.)
Registered shares Capital (of Rs.10 each)	7,50,000	4,00,000	Property	5,25,000	3,00,000
Issued Capital (Rs.10 each)	7,50,000	4,00,000	Machinery	1,25,000	75,000
General reserve	4,00,000		Motor Vehicles	50,000	
Profit & Loss A/c	1,00,000	1,00,000	Stock	3,00,000	3,90,000
8% Debentures		3,00,000	Debtors	4,10,000	1,05,000
Creditors	3,75,000	1,60,000	Cash	2,15,000	90,000
	16,25,000	9,60,000		16,25,000	9,60,000

The assets and liabilities are taken over at book value excepting the following :

a) Goodwill was valued at Rs.4,00,000 and Rs.1,50,000 respectively in Nanda Co. Ltd and Kishore Co. Ltd.,
b) Motor vehicles of Nanda Co. Ltd was valued at Rs.1,50,000.
c) Debentures in Kishore Co. Ltd., is to be discharged by issue of 12% debentures in Nanda Kishore Co. Ltd., at a premium of 4%.
d) Kishore Co. retain the proceeds of the debtors and cash and should utilize to pay creditors.

Pass necessary Journal entires in the books of Nanda Kishore Co. Ltd., and draw up balance sheet after amalgamation.

(Or)

7. The Balance Sheet of Nirupama Co. Ltd., as on 31.3.2010 was as follows :

Liabilities	Rs.	Assets	Rs.
Share Capital 10000		Goodwill	10,000
Equity shares of Rs.10 each	1,00,000	Fixed Assets	90,000
10,000 7% preference shares of Rs.10 each	1,00,000	Stock	25,000
		Debtors	30,000
		Profit & Loss A/c	45,000
	2,00,000		2,00,000

The following scheme of reconstruction was approved.

a) The equity share of Rs.10 each to be reduced to Rs.6 each.
b) 7% preference shares of Rs.10 each to be reduced to Rs.6 each.
c) The amount available can be utilized to write off goodwill, profit and loss account and the balance fixed assets.
d) The arrear of preference dividend for the last three years are cancelled.

Pass necessary journal entries and prepare the balance sheet after reconstruction.

UNIT - IV

8. The following details are extracted from the trail balance of Laxmi Bank Ltd., as on 31.3.2010 :

	Rs.
Bills discounted	18,96,000
Rebate on bills discounted	12,000
Discount received	1,27,500

On analysis of bills discounted reveals :

Amount	Due Date	Rate of discount %
2,10,000	June 12	5
6,54,000	July 10	6
4,23,000	July 24	5
5,70,000	August 5	4

Pass necessary journal entries and calculate the amount of bills discounted received to be credited to profit and loss account.

(Or)

9. The following ledger balances were extracted from books of Ravichandra Bank Ltd., as on 31.12.2010.

	Rs.('000)
Interest on loans	600
Interest on fixed deposits	550
Commission	20
Brokerage	40
Rent, sundry charges	50
Printing	60
Interest on saving bank	174
Gross discount on bills	304
Interest on overdraft	540
Taxes, licenses	20
Audit fee	20
Salaries, allowances	20

Additional Information:

a) Interest of Rs.8,000 on doubtful debts credited to interest on loan A/c.
b) Provide Rs.30,000 for dividend and income tax at 55%.
c) A customer to whom Rs.2,00,000 has been advanced has become insolvent and it is expected only 40% can be recovered from his estate.

You are required to prepare profit and loss account.

UNIT - V

10. The following details are extracted from the recorded of Indian Life Insurance Corporation as on 31.3.2010.

	Rs.
Claims by death	4,50,000
Annuities	75,000

Premiums	5,00,000
Interest, Dividend	1,00,000
Management expenses	25,000
Investments	2,50,000
Reserve fund	50,000
Creditors	50,000
Claims by Maturity	3,00,000
Surrenders	25,000
Capital	2,00,000
Registration fee	25,000
Loans	2,50,000
Balance with agents	50,000
Life Insurance fund (1.4.2009)	7,50,000
Buildings	2,50,000

Adjustments:

a) Interest accrued Rs.25,000.
b) Claims admitted but not paid Rs.20,000.
c) Outstanding management expenses Rs.5,000.
d) Premiums outstanding Rs.7,000.
e) Bonus is reduction of premiums Rs.6,000.

You are required to prepare Revenue account and Balance Sheet considering the above adjustments in the books of insurance company.

(Or)

11. A Life Insurance Company gets it valuation for every two years. The Life Insurance fund balance as on 31.3.2010 was Rs.41,40,000. Before providing Rs.30,000 for shareholders dividend for the year 2009-10. The net liability as on 31.3.2010 was Rs.40,40,000. During the last two years interim dividend of Rs.60,000 was paid.

    Prepare a statement sharing the amount now available as bonus to shareholders.

Code No: 32021

B.Com. – III Year
COST AND MANAGEMENT ACCOUNTING

Max. Marks : (70+30) **P.P.W. : (4+1 hours)**

OBJECTIVES :

Objectives:

1. To impart conceptual knowledge of costing and management accounting
2. To train the students in finding the cost of products using different methods of costing
3. To equip basic skills of analysis of financial information to be useful to the management

Unit-I: Introduction.

Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting. Cost concepts-Cost classification – Preparation of cost sheet & tenders.

Unit-II: Elements of Costs.

Material Cost: Direct and indirect material cost, Inventory control techniques-stock levels, EOQ, pricing methods - FIFO, LIFO with base stock, average methods.
Labour cost: direct and indirect labour cost – methods of payment of wages including incentive plans – Halsey and Rowan plans, Tailors Piece Rate method.
Overheads: features, classification, methods of allocation and apportionment of overheads.

Unit-III: Methods of Costing.

Single or Output Costing, job and contract costing: Features Computation of profits on incomplete contract.

Unit-IV: Costing Techniques for Decision making:

Marginal Costing – Break Even Analysis – Simple problem. Standard Costing – Material and labour Variances – Simple problem

Unit-V: Financial Statement analysis:

Financial statements – Features, limitations. Need for, Meaning, objectives, and process of financial statement analysis – Methods and techniques of analysis.
Ratio Analysis. Calculation of liquidity, solvency, profitability and turnover ratios – Interpretation of ratios

Suggested Readings:

1. Cost and Management Accounting	Jain and Narang	Kalyani Publishers
2. Cost and Management Accounting	M.N Arora	Himalaya Publishing House
3. Cost accounting	Dutt	pearson Education
4. Management accounting	Sarma and Gupta	kalyani publishers

(32021)

THREE YEAR B.COM. DEGREE EXAMINATION
THIRD YEAR DEGREE EXAMINATION
COST AND MANAGEMENT ACCOUNTING
MODEL QUESTION PAPER

Time: 3hrs **Max. Marks :70**

SECTION – A

Answer any FIVE questions. ***5 x 2 = 10***

1. a) Advantages of cost accounting.
   b) Direct material cost.
   c) Maximum stock level.
   d) Machine hour rate.
   e) Incomplete contract.
   f) Work in progress.
   g) Causes of material cost variance.
   h) Uses of contribution.
   i) Objectives of financial statement analysis.
   j) Liquidity ratios.

SECTION – B

Answer any FIVE questions, choosing ONE question from each Unit. ***5 x 12 = 60***

UNIT - I

2. Sri Siddhartha furnishes you the following cost data to produce 20,000 units in the month of March 2010 was as follows :
   Material consumed Rs.42,000; Direct wages Rs.28,000; Factory overheads 25% on wages; Administrative expenses Rs.5,000; Units sold 15,000 units at the rate of Rs.5 per unit. You are required to prepare a statement of cost to identity cost of goods sold and the net profit per unit.

(Or)

3. The cost details of Anuradha Co. Ltd., for the year ending 31.3.2010, was as follows:
   Material consumed Rs.3,00,000; Wages Rs.2,50,000; Factory overhead Rs.1,50,000; Office expenses Rs.1,68,000; Selling expenses Rs.1,12,000; Distribution charges Rs.70,000; Net profit Rs.2,10,000; No. of units produced 2,000. The company received an order for 500 units to supply. The cost estimates are :
   a) Materials Rs.4,000 and
   b) Wages Rs.2,500.
   c) Factory overheads give up by 20%.
   d) Distribution expenses give down by 10%.
   e) Selling and administrative expenses each give up by 12½%.
   You are required to quote the price of a unit so as to earn a profit as 10 percent on sales price.

UNIT - II

4. The following details are available in respect of certain materials in Harini Industries for 3 months period ending 31st March, 2009 :.

`5.1.2009	Purchases of 1,000 Kgs @ Rs.1.20 per Kg
`11.1.2009	Issue 2,000 Kgs
`1.2.2009	Purchases 1,500 Kgs @ Rs.1.30 per Kg
`18.2.2009	Issue 2,400 Kgs
`26.2.2009	Issue 1,000 Kgs
`8.3.2009	Purchases 1,000 Kgs @ Rs.1.40 per Kg

`17.3.2009 Purchases 1,500 Kgs @ Rs.1.30 per Kg

`28.3.2009 Issue 2,000 Kgs

The stock on 1st January, 2009 was 5,000 Kgs @ Rs.1.10 per Kg. You are required to prepare stores ledger adopting weighted average method of pricing issues.

(Or)

5. In Bhagavathi Co. Ltd., there are three production departments and two service departments. The cost of these departments as per primary distribution summary as on 31st March, 2010 was as follow:
Production departments : P_1 - Rs.1,600; P_2 - Rs.1,400 and P_3 - Rs.1,000.
Service departments : S_1 - Rs.468; S_2 - Rs.600.
The expenses of service departments are charged as a percent basis :

	P_1	P_2	P_3	S_1	S_2
Service Departments S_1 :	20%	40 %	30%	-	10%
Service Departments S_2 :	40%	20 %	20%	20%	-

Prepare a secondary distribution summary table.

UNIT - III

6. The cost details of Job No. 246 in Jamuna Industries is as follows:
Materials consumed : Rs.5,102.
Wages: Department A : 90 Hrs @ Rs.5 per Hour.
Department B : 60 Hrs @ Rs.4 per Hour.
Department C : 30 Hrs @ Rs.6 per Hour.
The fixed overhead are Rs.30,000 for 15,000 working hours
The variable overheads expenses are :
Department A – Rs.7,500 for 3,750 Hrs.
Department B – Rs.4,000 for 1800 Hrs.
Department C – Rs.5,000 for 500 Hrs.
You are required to calculate the total cost for Job No. 246 by adding net profit of 20 percent on selling price.

(Or)

7. The following cost details are extracted from the books of Bhavana Construction Co. Ltd., for the year ending 31.12.2010 :

		Rs.
Work in progress 31.12.09	4,25,000	
(-) Advances from construction	2,75,000	1,50,000
Materials supplied to contract site		30,000
Materials issued from stores		52,500
Wages paid		42,500
Working expenses		7,500
Materials returned to stores		2,750
Contract Finished		1,12,500
Work certified		75,000
Profit taken on contract		57,500
Administrative expenses		5,000
Plant issued		2,300
Advances from contractee		2,00,000

Prepare contract account and show work in progress in Balance Sheet along with other items as on 31.12.2010.

UNIT - IV

8. The cost details are obtained from Roopavani Co. Ltd., for the year ending 31.3.2010:
   Fixed cost – Rs.18,000
   Break even units – 3000 units
   Sales – 5000 units
   Selling price – Rs.20 per unit.
   Calculate :
   a) Profit volume ratio.
   b) Margin of safety.
   c) Profit when sales are Rs.1,30,000 and
   d) How many units are to be produced to earn additional profit of Rs.5,4000

(Or)

9. From the following particulars calculate material cost variance, material price variance, material usage and material mix variance.

Type of Materials	Standard	Actual
X	2000 units @ Rs.50	2050 units @ Rs.55
Y	1000 units @ Rs.40	950 units @ Rs.41

UNIT - V

10. The following details are extracted from the records of Gopichand Co. Ltd., for the two years ending 31st December, 2008, 2009 which was as follows:.

	(Rs.000')	
	2008	2009
Sales	400	450
Sales Return	25	30
Cost of goods sold	225	250
Selling expenses	40	45
Administrative expenses	35	36
Interest paid	13	15
Income tax	35	40

Prepare comparative incomes statement and interpret on the results.

(Or)

11. The following is the Trading and Profit and Loss Account of Hari Chandra Co. Ltd., for the year ending 31st March, 2009 :

Particulars	Rs.	Particulars		Rs.
To Opening Stock	2,50,000	By Sales :		
To Purchases	5,50,000	Cash	1,50,000	
To Wages	1,50,000	Credit	8,50,000	10,00,000
To Factory Overheads	1,00,000	By Closing Stock		3,00,000
To Gross Profit c/d	2,50,000			
	13,00,000			13,00,000

To Administrative Expenses	37,500	By Gross Profit b/d	2,50,000
To Selling & Distribution Expenses	25,000	By Dividend on Investments	5,000
To Interest on Debentures	10,000	By Profit on sale of furniture	10,000
To Depreciation	30,000		
To Loss on sale of Car	2,500		
To Net Profit	1,60,000		
	2,65,000		2,65,000

You are required to calculate : (a) Gross Profit Ratio. (b) Net Profit Ratio (c) Operating Ratio
(a) Operating Profit Ratio

Code No: 32031

B.Com. – III Year
BUSINESS LAWS

Max. Marks : (70+30) **P.P.W. : (4+1 hours)**

Objective: To make the students learn the basics of business laws and apply them in real life situations.

Unit –I: General Contracts – I

1. Agreement and Contract: Definition and meaning - Essentials of a valid contract – types of contracts.
2. Offer and Acceptance: Definition – Essentials of a valid offer and acceptance **–** **C**ommunication and revocation of offer and acceptance**.**
3. Consideration: Definition and importance – Essentials of valid consideration – The Doctrines of 'Stranger to Contract' and 'No Consideration – No Contract'.

Unit – II: General Contracts – II

1. Capacity of contract – Special rules regarding Minor's contract.
2. Discharge of a contract – various modes of discharge of a contract.
3. Remedies for breach of a contract

Unit – III : **Contract of Indemnity and Guarantee and Bailments**

1. Meaning and Definition of Contract of indemnity and Contract of guarantee, difference between contract of indemnity and contract of guarantee.
2. Bailments – Meaning, definition and kinds of Bailments. Rights and Duties of Bailee and Bailor.

Unit – IV: Sale of Goods act and Consumer's Protection Act

1. Contract of sale : Definition – Features – Definition of the term goods – Types of goods – Rules of transfer of property in goods – Differences between sale and agreement to sell.
2. Rights of an unpaid seller.
3. Conditions and warranties – Meaning and distinction – Express and implied conditions and warranties.
4. Definitions of the terms consumer, unfair practices, restrictive trade practice and complainant – Rights of consumers – Consumer protection councils – Consumer redressal agencies – Penalties for violation.

Unit V: Company Law :

1. Doctrine of indoor management – Exceptions.
2. Management of companies – Directors – Qualifications – Disqualifications – Appointment – Removal – Rights and duties.
3. Winding up of company – Compulsory winding up and voluntary winding up.

Suggested Books:

Kapoor ND: Mercentile Law, Sultan Chand
Kapoor ND: Company Law, Sultan Chand
Balachandran V: Business Law, Tata
Tulsian: Mercantile Law, Tata
Tulsian: Busiess Law, Tata
Gogna: A Text books of Business and Industrial Law, S.Chand
Pillai Bhagavathi: Business Law, S.Chand
Gogna : A Text Book of Mercantile Law, S. Chand
Gogna: A Text Book of Company Law, S. Chand

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STHREE YEAR B.COM. DEGREE EXAMINATION
THIRD YEAR DEGREE EXAMINATION
BUSINESS LAW
MODEL QUESTION PAPER

Time: 3hrs **Max. Marks :70**

SECTION – A

Answer any FIVE questions. ***5 x 2 = 10***

1. a) Void Contract.
   b) Acceptance.
   c) Capacity to Contract.
   d) Breach of Contract.
   e) Bailment.
   f) Contract of Indemnity.
   g) Contract of sale.
   h) Implied conditions.
   i) Qualification of Directors.
   j) Voluntary winding up.

SECTION – B

Answer any FIVE questions, choosing ONE question from each Unit. ***5 x 12 = 60***

UNIT – I

2. What are essential elements of valid contract?
3. "Without consideration no Contract" – Discuss.

UNIT – II

4. What are the legal rules relating to minor contracts?
5. How many ways the contract may be discharged?

UNIT – III

6. Distinguish between contract of Indemnity and contract of guarantee.
7. What are the rights and duties of bailor and bailee?

UNIT – IV

8. What are the rights of unpaid vendor?
9. What are the rights of consumers?

UNIT – V

10. Explain the concept of "Doctrine of Indoor management".
11. How many ways the company may be winding up?

Code No: 32051

B.Com. – III Year
AUDITING

Max. Marks : (70+30) **P.P.W. : (4+1 hours)**

Objectives: i) To impart knowledge pertaining to basic concepts of auditing,
ii) To acquaint oneself with auditing procedure and report Writing.

Unit I: Introduction to Auditing

Auditing: Meaning - Definition- Objectives- Importance.

Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) -Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

Unit II: Planning of Audit

Steps should be taken into account while commencement of a new audit, Audit programe, Audit note book, internal check, internal audit and internal control

Lab Work: Preparation of Audit programme for an organization

Unit III: Vouching, verification and investigation

Vouching: Meaning- Vouching of cash and trading transactions -Investigation, Auditing v/s investigation. Verification and Valuation of assets and liabilities

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

Unit IV Company Audit and Auditor's report

Auditor: Qualifications and disqualifications - Appointment and Reappointment - Remuneration - Removal - Rights - Duties - Liabilities.

Audit Report: Contents - Preparation of audit report - Qualified report.

Lab Work: Collection of Mode! Audit Reports

Unit V: Report Writing

Business correspondence- Business letters - Basic principles,
Report Writing: basic principles, Structure - Types of reports

Lab Work: Drafting of model business letters and Preparation of business reports.

Reference Books:

1. Contemporary Auditing : Kamal Gupta
2. Practical auditing : Spicer & Pegler
3. Princeples and practices of Auditing : Jagdish Prakash
4. Principles of Auditing : Ghatalia
5. Business correspondence and Report Writing : Tata M.Graw Hill
6. Business correspondence & Report writing : Urmila Rai &S.M. Rai
7. Business communications and Report writing : Kalyani Publications
8. Auditing : N.D. Kapoor
9. Practical Auditing : T.N. Tandon
10. Auditing : Dinkar Pagare
11. Auditing : R.K. Saxena (Himalaya Publications)
12. Fundamentals of Auditing : Kamal Gupt and Ashok Gupta
13. Auditing Principles and Techniques : Basu S K
14. Auditing Principles & Practice : Kumar Sharma, PHI

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