

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## T.Y.B.Com (Hons.)

### Semester V

### Auditing Paper- 5

### Course Code –CE 529 J (1)

(In force from the Academic Year – 2013-2014 and onwards)

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

UNIT	CHAPTER	WEIGHTAGE
1	Introduction: Meaning and objectives of audit; types of audit, Internal audit.	25%
2	Audit Process: Audit programme; Audit and books; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking.	25%
3	Internal Check System: Internal control.	15%
4	Audit Procedure: Vouching; Verification of assets and liabilities.	35%

#### Suggestion Readings

Gupta Kamal:Contemporary Auditing;Tata McGraw-Hill,New Delhi.

Tandon B.N:Principles of Auditing;S.Chand & Co.,New Delhi.

Pagare Dinkar:Principles and Practice of Auditing;Sultan Chand,New Delhi.

Sharma T.R:Auditing Principles and Problems;Sahitya Bhawan,Agra.

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## T.Y.B.Com (Hons.)

### Semester VI

### Auditing Paper -7

Course Code – CE 629 J (1)

(In force from the Academic Year – 2013-2014 and onwards)

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

UNIT	CHAPTER	WEIGHTAGE
1	Audit of Limited Companies: a. Company auditor-Appointment, power, duties and liabilities. b. Divisible profits and dividend. c. Auditor's report-standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of insurance companies.	65%
2	Investigation: Investigation; Audit of non- profit companies, a. Where fraud is suspected, and b. When a running a business is proposed.	20%
3	Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit.	15%

#### Suggestion Readings

Gupta Kamal:Contemporary Auditing;Tata McGraw-Hill,New Delhi.

Tandon B.N:Principles of Auditing;S.Chand & Co.,New Delhi.

Pagare Dinkar:Principles and Practice of Auditing;Sultan Chand,New Delhi.

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# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## T.Y.B.Com (Hons.)

### Semester V

## Management Accountancy Paper- 6

### Course Code - CE 529 J (2)

(In force from the Academic Year – 2013-2014 and onwards)

Objectives: This course provides the students an understanding of the application of accounting techniques for management.

UNIT	CHAPTER	WEIGHTAGE
1	Management Accounting: Meaning, nature, scope and functions of management accounting; Role of management accounting in decision making; Management accounting vs financial. Tools and techniques of management accounting.	20%
2	Financial Statements: Meaning and types of financial statements; Limitations of financial statements; Objectives and methods of financial statements analysis: Ratio analysis; Classification of ratios-Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.	40%
3	Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making-make or buy; Change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.	40%

### Suggested Readings

Arora M.N:Cost Accounting-Principles ;Vikas,New Delhi.

Jain S.P.& Narang K.I:Cost Accounting;Kalyani,New Delhi.

Anthony,Robert & Reece,et al:Principles of Management Accounting;Richard Inwin Inc.

Khan M.Y.and Jain P.K:Management Accounting;Tata McGraw Hill,New Delhi.

Kaplan R.S.and Atkinson A.A.:Advanced Management Accounting;Prentice Hall India,New Delhi.

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## T.Y.B.Com (Hons.)

### Semester VI

## Management Accountancy Paper - 8

### Course Code – CE 629 J (2)

(In force from the Academic Year – 2013-2014 and onwards)

Objectives: This course provides the students an understanding of the application of accounting techniques for management.

UNIT	CHAPTER	WEIGHTAGE
1	Funds Flow Statement as per Indian Accounting Standard 3; Cash flow statement.	40%
2	Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.	40%
3	Standard Costing and Variance Analysis: Meaning of standards cost and standard costing; Advantages and application; Variance analysis-material; Labour and overhead (two-way analysis); Variances.	20%

### Suggested Readings

Arora M.N:Cost Accounting-Principles ;Vikas,New Delhi.

Jain S.P. & Narang K.I:Cost Accounting;Kalyani,New Delhi.

Anthony,Robert & Reece,et al:Principles of Management Accounting;Richard Irwin Inc.

Khan M.Y.and Jain P.K:Management Accounting;Tata McGraw Hill,New Delhi.

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