

RKM Vivekananda College Evening College (Autonomous)

For candidates admitted from 2006-07

Semester IV

Subject	Corporate Accounting – II
Subject Code	UCRAM09
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Accounting for Amalgamation, Absorption and External Reconstruction in accordance with AS-14 issued by ICAI. (Simple Problems excluding inter-Company holdings and owing)

Unit II

Accounting for Liquidation of Companies: Order of Payments – Calculation of Liquidator’s remuneration – Preferential Payments – Preference Dividend – Preparation of Liquidator’s Final Statement of Account.

Unit III

Accounting for Banking Companies: Preparation of Financial Statements in accordance with the Banking Regulation Act, 1949. (Including Income Recognition on Non-Performing Assets, Rebate on Bills Discounted and Provisioning with respect to loans and advances).

Unit IV

Accounting for Life Insurance Companies: Valuation Balance Sheet and Disposal of Surplus – Preparation of Financial Statements.

Unit V

Accounting for General Insurance Companies: Preparation of Financial Statements with respect to Fire, Marine and Miscellaneous business.

Unit VI

Consolidation of Balance Sheet of Holding & Subsidiary companies: Mutual Owings – Treatment of Dividend – Revaluation of Assets – Treatment of Bonus shares - Cost of Control & Goodwill – Minority Interest – Consolidated Balance Sheet. (Inter-corporate holdings excluded).

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	8	40
Section C	0	4	4	2	20	40

Recommended Text & Reference Books:

1. Corporate Accounting (VOL II) Reddy & Murthy, Margham Publications
2. Corporate Accounting by R.L.Gupta & Radhasamy, Sultan Chand & Sons.
3. Corporate Accounting (VOL II) S.P.Jain & K.L.Narang, Kalyani Publications.

Subject	Company Law & Practice – II
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Semester IV

Subject Code	UCRAM10
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Allotment/change in share capital and transfer and transmission - Procedure for allotment, consolidation/ sub-division of shares, conversion of shares into stock/warrants, cancellation of shares, transfer/transmission of shares, dematerialization of shares, issue of share certificates, forfeiture of shares - specimen resolutions.

Unit II

Membership - Modes of acquiring membership restriction of membership - rights and privileges of members - Transfer and transmission of securities in physical and depositary modes procedure for induction of members, expulsion of a member, variation of member's rights, specimen resolution.

Unit III

Management and control of companies - Directors - appointment/re-appointment of directors - qualifications - disqualifications - remuneration - vacation of office - retirement - resignation removal - loans to directors - their powers and duties - office or place of profit - role of directors - managing and whole-time directors - manager.

Unit IV

Meetings - Meetings of directors and committees-frequency - convening and proceedings of board/committee meetings - minutes and evidence - General meetings- kinds of meetings and resolutions - law, practice and procedure relating to convening and proceedings of general and other meetings - recording and signing of minutes - role of chairman - teleconferencing - postal ballot Distribution of powers of a company - division of powers between board and general body.

Unit V

Oppression and mis-management.

Unit VI

Public deposits. Inter company loans and investments - Procedure for invitation acceptance and renewal of deposits - repayment of deposits and payment of interest - specimen of resolutions- Laws relating to inter company loans and investments.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	12	0	12	10	2	20
Section B	7	0	7	5	8	40
Section C	4	0	4	2	20	40

Recommended Text & Reference Books:

1. Mercantile Law by N.D.Kapoor

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Subject	Auditing – Principles and Practice
Subject Code	UCRAM11
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Meaning of Auditing – Scope & Objectives – Advantages & Limitations – Types of Audit and their applications – An overview of audit as a process – Determination of assertions to be verified – Audit Planning - Collection of audit evidence – Audit documentation.

Unit II

Internal Control System – meaning and objectives – overview of vouchers documents and registers maintained by an organisation. Internal check system for cash, sales and purchases.

Unit III

Vouching: Meaning – Vouching of cash transactions – Vouching of trading transactions – Audit of Impersonal ledger; Verification and Valuation of assets & Liabilities.

Unit IV

Statutory Audit: Need for statutes on audit – Corporate audit – Appointment, remuneration and removal of auditors – Rights duties and liabilities of a corporate auditor

Unit V

Scope of Corporate Audit: Audit of Share capital – Debentures – Depreciation, provisions and reserves – Auditors Report (with reference to CARO, 2003)

Unit VI

Special Audits: Hospitals – Educational institutions – Public Sector undertakings – EDP Audit.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	12	0	12	10	2	20
Section B	7	0	7	5	8	40
Section C	4	0	4	2	20	40

Recommended Text & Reference Books:

1. Practical Auditing by B.N.Tandon
2. Auditing Principles & Practice by Venkataramani

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Semester IV

Subject	BANKING THEORY, LAW AND PRACTICE
Subject Code	UCRAM12
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Introduction to Banking: Origin of banks – Definition of banking – Classification of banks – Banking system in India – Unit Banking Vs Branch Banking – Commercial Banking – Functions – Banking Services (Agency and General Utility Services).

Unit II

Central Banking: Functions – Central Banking Vs Commercial Banking – Tools of Credit Control (Quantitative & Qualitative methods).

Unit III

Negotiable Instruments Act: Bills of Exchange - Promissory Note - Cheque – Holder & Holder in due course – Crossing of cheques – Meaning & types of Endorsement - Material alteration – Payment in due course.

Paying & Collecting Bankers: Banker’s obligation to pay cheques – Protection to the paying banker – Money paid by mistake – collecting banker – duties – protection available.

Unit IV

Banker and customer relationship: Definition of a customer – Relationship as debtor and creditor – Banker as trustee – As agent – Obligations of a banker – Rights of a banker.

Unit V

Bank Accounts: Types – Opening of various types of accounts – Precautions to be exercised – Entries in pass book – Legal aspects – Closing of a bank account –Special types of customers including partnership firm, joint stock companies, clubs, societies, charitable institutions and NRIs.

Unit VI

Contemporary Banking Developments: E-Banking – Internet Banking – Mobile & Telephone Banking – ATM – Electronic Fund Transfer System.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	12	0	12	10	2	20
Section B	7	0	7	5	8	40
Section C	4	0	4	2	20	40

Recommended Text & Reference Books:

1. Banking Law, Theory & Practice by Santhanam, Margham Publications.

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Semester IV

Subject	Computer Application in Business – Theory & Practical
Subject Code	UCRAL04 (Theory) & UCRAR01 (Practical)
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Introduction to Operating Systems – Microsoft Windows 2000 – Creating folders – Copying files – Screen Saver – Background screen – Control Panel – Taskbar – Printer – My Computer – Network Neighbourhood – Internet explorer.

Unit II

MS Word: Creating a document – Format operations – Protect a document – Templates – Mail merge – Macros – Table operations;
 MS Excel: Basic operations on Excel spreadsheet – Format operations – Goal Seek – Macros – Scenarios – Operations on data in Excel sheet.

Unit III

MS Power Point: Basic operations on slides – Format Operations – Slide Show – Animation to slides.
 MS Access: Table Creation – Working with queries.

Unit IV

HTML: Introduction – Elements – Basic Tags – Formatting – Entities – Links – Frames – Tables – Lists – Forms – Images – Background.

Unit V

HTML Advanced: Layout – Fonts – HTML 4.0 – Styles – Head – Meta – URLs – Scripts – Web server.

Unit VI

Graphics to HTML Document – Style sheet – Style sheet basic – Add style to document – Creating style sheet rules – Style sheet properties – font – text – list – colour & background colour – Box – Display properties – DHTML CSS – DHTML DOM – DHTML Events – DOM reference – Introduction to Internet – Email operations.

Q.P pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	12	0	12	10	2	20
Section B	7	0	7	5	8	40
Section C	4	0	4	2	20	40

Text & Reference Books:

1. Computer Application in Business by Ananthi Seshasayee, Margham Publications

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Semester IV

Practical - Applications using MS Office

1. Text manipulations
2. Usage of numbering, bullets, footer and headers
3. Use of spell check and Find & Replace
4. Text formatting
5. Picture insertion and alignment
6. Creation of documents using templates
7. Creation of templates
8. Mail merge
9. Copying text and picture from excel.
10. Cell editing
11. Usage of formulae and built-in functions
12. File manipulation
13. Data sorting (both number and alphabets)
14. Worksheet preparation
15. Drawing graphs
16. Usage of Auto Formatting
17. Inserting clip arts and pictures
18. Frame movements of the above
19. Insertion of new slides
20. Preparation of organisation charts.

Application using HTML

1. Creating a HTML document with more paragraphs and alignments
2. Creating a HTML document with background image
3. Creating a HTML document with header, footer and text formatting
4. Creating a HTML document with different hyperlinks such as:
 - Link to another web page
 - Image as a link
 - Link within a document
 - Create a link with new window
 - Send a mail link
5. Create a mixed frameset on HTML
6. Create a Table and format it and use row and column span into it
7. Create different types of ordered and unordered lists
8. Create a HTML document with various elements (Textbox, Option Button, Checkbox).
9. Create an Image document and adjust it size on run time
10. Create a HTML Document and use the style tag into it.

Application using DHTML

11. Create a DHTML Document using CSS create water mark in it
12. Create a DHTML Document and use window events into it
13. Create a DHTML Document and use Form events into it
14. Create a DHTML Document and use Key and Mouse Events into it
15. Create a DHTML Document and use text formatting into it and create a Typewriting message into it.