

SEMESTER-IV

COURSE 9: CORPORATE ACCOUNTING

Theory

Credits: 3

3 hrs/week

Learning Objectives:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Learning Outcomes:

At the end of the course, the student will able to;

Understand the Accounting treatment of Share Capital and aware of process of book building, Demonstrate the procedure for issue of bonus shares and buyback of shares, Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments, Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions and Communicate accounting policy choices with reference to relevant laws and accounting standards.

Unit 1: Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit 2: Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

Unit 3: Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

Unit 4: Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

Unit 5: Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

Activities:

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.

- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

Reference Books:

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting: Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy : Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

SEMESTER-IV

COURSE 9: CORPORATE ACCOUNTING

Practical

Credits: 3

3 hrs/week

Lab Exercise:

- Preparation of Company Final Accounts, Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, Inventory Vouchers and display of Balance Sheet.
- Issue of Shares and Bonus Shares - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel. .
- Issue and Redemption of Debenture - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel.
- Valuation of Shares – Valuation of shares and Calculation Consideration in MS-Excel

SEMESTER-IV

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 3

3 hrs/week

Learning Objectives:

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:

At the end of the course, the student will be able to;

Understand various costing methods and management techniques, Apply Cost and Management accounting methods for both manufacturing and service industry, Prepare cost sheet, quotations, and tenders to organization for different works, Analyze cost-volume-profit techniques to determine optimal managerial decisions, Compare and contrast the financial statements of firms and interpret the results and Prepare analysis of various special decisions, using relevant management techniques.

Unit 1: Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

Unit 2: Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

Unit 3: Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

Unit 4: Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

Unit 5: Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

Activities:

- Debate on methods of payments of wages
- Seminars Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

SEMESTER-IV

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Practical

Credits: 1

2 hrs/week

Lab Exercise:

- Preparation of Cost Sheet, Preparation of FIFO and LIFO Stores ledgers, using Accounting Software / Package or in MS Excel.
- Computation of problems on Marginal Costing, BEP and BEP Chart in MS Excel.
- Preparation of Profit and Loss Account in Contribution, Calculation of BEP using Accounting Software / Package or in MS Excel.
- Create Cost Centers; enable Godowns for Job Costing, Inventory control method using Accounting Software / Package or in MS Excel.
- Calculation of Labour cost in MS Excel
- Financial statement analysis like Trend Analysis, Comparative statements and Common size statements with using Accounting Software / Package or in MS Excel.

SEMESTER-IV

COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Theory

Credits: 3

3 hrs/week

Course Objectives:

The course aims to help the Students will have the expertise in analyzing real time problems and providing appropriate solutions related to Computer Science & Engineering. The Students will have the knowledge of fundamental principles and innovative technologies to succeed in higher studies and research. Theyl continue to learn and to adapt technology developments combined with deep awareness of ethical responsibilities in profession.

Learning Outcomes:

An ability to apply Knowledge of computing and mathematics in Computer Science &Engineering. They will analyze a problem, identify and define the computing requirements appropriate to its solution. An ability to design, implement and evaluate a computer-based system to meet desired needs with appropriate societal considerations. The will have knowledge on to conduct investigations, interpret data and provide conclusions in investigating complex problems related to Computer Science & Engineering. An ability to engage in continuing professional development and life-long learning.

Unit 1: Overview of Database Systems: Introduction: Database system, Characteristics (Database Vs File System), Database Users, Advantages of Database systems, Database applications.

Data Models: Introduction; types of data models, Concepts of Schema, Instance and data independence; Three tier schema architecture for data independence; Database system structure, environment, Centralized and Client Server architecture for the database.

Case Study:

1. Describe the differences between Database systems and File based systems
2. Study about database models and their advantages and dis-advantages

Unit 2: Relational Model: Introduction to relational model, Codd's rules, concepts of domain, attribute, tuple, relation, constraints (Domain, Key constraints, integrity constraints) and their importance , concept of keys (super key, candidate key, primary key, surrogate key, foreign key) , relational Algebra & relational calculus.

Normalization: Purpose of Normalization or schema refinement, concept of functional dependency, normal forms based on functional dependency(1NF, 2NF and 3 NF), Boyce-codd normal form(BCNF)

Case Study:

Describe Relational model and normalization for database design

Unit 3: Entity Relationship Model: Introduction, Representation of entities, attributes, entity set, relationship, relationship set, constraints, sub classes, super class, inheritance, specialization, generalization using ER Diagrams,

BASIC SQL: Database schema, data types, DDL operations (create, alter, drop, rename), DML operations (insert, delete, update), basic SQL querying (select and project) using where clause, arithmetic & logical operations, aggregation, grouping, ordering.

Case Study:

1. Examine issues in data storage and query processing using SQL.
2. Create, maintain and manipulate a relational database using SQL

Unit 4: SQL: Nested queries/ sub queries, implementation of different types of joins, SQL functions(Date, Numeric, String, Conversion functions), Creating tables with relationship, implementation of key and integrity constraints, views, relational set operations , Transaction Control Language: commit, Rollback, Savepoint , DCL :Grant, Revoke

Case Study:

Try to convert some sample data to information and show how it can you be used in decision making.

Unit 5: PL/SQL: Introduction, Structure , Control Structures , Cursors , Procedure , Function , Packages , Exception Handling ,Triggers.

Transaction processing Concepts : Transaction State, Implementation of Atomicity and Durability, Concurrent Executions, Serializability, Recoverability, Implementation of Isolation, Testing for Serializability, Failure Classification, Storage, Recovery and Atomicity, Recovery algorithm.

Case Study:

Outline the role and issues in Transaction management of data such as efficiency, privacy, security.

Suggested Text Books

- Database Management Systems, 3rd Edition ,Ragurama Krishnan, Johannes Gehrke, TMH
- Database System Concepts,5th Edition ,Silberschatz, Korth, TMH

SEMESTER-IV

COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Practical

Credits: 1

2 hrs/week

LIST OF EXPERIMENTS

SQL:

Cycle-I: Aim: The marketing company wishes to computerize its operations by using the following tables.

Table Name: Client Master

Description: Used to store client information

Column Name	Data Type	Size	Attribute
CLIENT_NO	Varchar2	6	Primary key
NAME	Varchar2	20	Not null
ADDRESS1	Varchar2	30	
ADDRESSSS	Varchar2	30	
CITY	Varchar2	15	
PINCODE	Varchar2	8	
STATE	Varchar2	15	
BAL_DUE	Number	10,2	

Table Name: Product Master

Description: Used to store product information

Column Name	Data Type	Size	Attribute
PRODUCT_NO	Varchar2	6	Primary key
DESCRIPTION	Varchar2	15	Not null
PROFIT_PERCENT	Number	4,2	Not null
UNIT_MEASUE	Varchar2	10	
QTY_ON_HAND	Number	8	
REORDER_LVL	Number	8	
SELL_PRICE	Number	8,2	Not null, cannot be 0
COST_PRICE	Number	8,2	Not null, cannot be 0

Table Name: Salesman master

Description: Used to store salesman information working for the company.

Column Name	Data Type	Size	Attribute
SALESMAN_NO	Varchar2	6	Primary key
SALESMAN_NAME	Varchar2	20	Not null
ADDRESS1	Varchar2	30	
ADDRESS2	Varchar2	30	
CITY	Varchar2	20	
PINCODE	Number	8	
STATE	Vachar2	20	
SAL_AMT	Number	8,2	Not null, cannotbe0
TGT_TO_GET	Number	6,2	Not null, cannotbe0
YTD_SALES	Number	6,2	Not null
REMARKS	Varchar2	20	

Table Name: SALES_ORDER

Description: Used to store client orders

Column Name	Data Type	Size	Attribute
ORDER_NO	Varchar2	6	Primary key
CLIENT_NO	Varchar2	6	Foreign Key
ORDER_DATE	Date		
DELY_ADDRESS	Varchar2	25	
SALESMAN_NO	Varchar2	6	Foreign Key
DELY_TYPE	Char	1	Delivery:part(p)/full(f)anddefault‘ F’
BILL_YN	Char	1	
DELY_DATE	Date		Can'tbe lessthanorderdate
ORDER_STATUS	Varchar2	10	Values(“InProcess”, “Fulfilled”, “Back Order”, “Cancelled)

Table Name: SALES_ORDER_DETAILS

Description:Used to store client's order with details of each product ordered.

ColumnName	Data Type	Size	Attribute
ORDER_NO	Varchar2	6	Primary key references SALES_ORDER table
PRODUCT_NO	Varchar2	6	Foreign Key references SALES_ORDER_table
QTY_ORDERED	Number	8	
QTY_DISP	Number	8	
PRODUCT_RATE	Number	10,2	Foreign Key

Solve the following queries by using the above tables.

1. Retrieve the list of names, city, and the state of all the clients.
2. List all the clients who are located in 'Mumbai' or 'Bangalore'.
3. List the various products available from the product_mastertable.
4. Find the names of salesmen who have a salary equal to Rs.3000.
5. List the names of all clients having 'a' as the second letter in their names.
6. List all clients whose Balance is greater than value 1000.
7. List the clients who stay in a city whose first letter is 'M'.
8. List all information from the sales-order table for orders placed in the month of July.
9. List the products whose selling price is greater than 1000 and less than or equal to 3000.
10. Find the products whose selling price is greater than 1000 and also find the new selling price as the original selling price of 0.50.

Cycle-II Supplier

Aim: A manufacturing company deals with various parts and various suppliers supply these parts. It consists of three tables to record its entire information. Those are as follows.

Supplier (Supplier_No, Sname, City, status) Part(Part_no, pname, color, weight, city, cost)

Shipment (supplier No, Part_no, city) JX (project_no, project_name, city)

SPJX (Supplier no, part_no, project_no,city)

1. Get supplier numbers and status for suppliers in Chennai with status>20.
2. Get project names for projects supplied by supplier 'S'.
3. Get colors of parts supplied by supplier S.
4. Get part numbers for parts supplied to any project in Mumbai.

5. Find the id's of suppliers who supply a red or pink parts.

Cycle–III Employee Database

Aim: An enterprise wishes to maintain a database to automate its operations. Enterprise is divided into certain departments and each department consists of employees. The following two tables describe the automation schemas.

Emp(Empno, Ename, Job, Mgr, Hiredate, Sal, Comm, Deptno)

Dept(Deptno, Dname, Loc)

1. List the details of employees who have joined before the end of September '81.
2. List the name of the employee and designation of the employee, who does not report to anybody.
3. List the name, salary and PF amount of all the employees (PF is calculated as 10% of salary)
4. List the names of employees who are more than 2 years old in the organization.
5. Determine the number of employees, who are taking commission.
6. Update the employee salary by 20%, whose experience is greater than 12 years.
7. Determine the department does not contain any employees.
8. Create a view, which contains employee name and their manager names working in sales department.
9. Determine the employees, whose total salary is like the minimum salary of any department.
10. List the department numbers and number of employees in each department.

PL/SQL PROGRAMS

1. Write a PL/SQL program to check the given string is palindrome or not.
2. The HRD manager has decided to raise the employee salary by 15% write a PL/SQL block to accept the employee number and update the salary of that employee. Display appropriate messages based on the existence of the record in the Emp table.
3. Write a PL/SQL program to display the top 10 rows in the Emp table based on their job and salary.
4. Write a PL/SQL program to raise the employee salary by 10% for department number 30 people and also maintain the raised details in the rais table.
5. Create a procedure to update the salaries of Employees by 20%, for those who are not getting commission
6. Write a PL/SQL procedure to prepare an electricity bill by using following table.
Table used: Elect

Name	Null?	Type
MNNO	NOT NULL	NUMBER(3)
CNAME		VARCHAR2(20)
CUR_READ		NUMBER(5)
PREV_READ		NUMBER(5)
NO_UNITS		NUMBER(5)
AMOUNT		NUMBER(8,2)
SER_TAX		NUMBER(8,2)
NET_AMT		NUMBER(9,2)

7. Create a trigger to avoid any transactions(insert, update, delete) on EMP table on Saturday & Sunday.

SEMESTER-V

COURSE 12: ADVANCED CORPORATE ACCOUNTING

Theory

Credits: 3

3 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of purchase of business and amalgamation of companies. They able to understand the accounting procedure of liquidation and corporate accounting procedures.

Learning Outcomes

After completing the course, the student shall be able to:

Understand Corporate Accounting environment and record transactions related to Purchase of Business, Amalgamation and Reconstruction. Analyze the situations of Purchase of Business and Liquidation and create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

Unit 1: Purchase of Business: Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

Unit 2: Amalgamation of Companies: Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

Unit 3: Internal Reconstruction of Companies : Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

Unit 4: Accounts of Holding Companies: Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation- Calculation of Minority Interest- Accounting Treatment.

Unit 5: Liquidation: Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment

Activities:

- Students are asked to identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration and submit report..

- Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited Lectures and presentations on related topics

Reference Books:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. <https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material