



COURSES OF STUDIES

PRIVATE EXAMINATION



Sambalpur University

+ 3 Com. Final Univ. Examination



2012

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PRIVATE EXAMINATION CELL

SAMBALPUR UNIVERSITY

Jyoti Vihar, Sambalpur
(Odisha)



AUDITING

(PASS-8)

Full Marks 100

Unit - I

1. Definition of Audit, Need and Importance of Audit, Audit and Investigation. Qualities and Qualification of an Auditor.
2. Types of Audit (classification), Audit Programme, Audit Note Book, Audit working papers.

Unit - II

3. Internal Check - Meaning, Definition, Objects, limitations and need for internal check, duties of auditor, internal check as regards cash book. Internal control - Meaning, definition, objects, limitations and function of internal control, Internal audit.
4. Vouching - Definition, object of vouching. Vouching and routine checking, vouching of cash transactions, Vouching of trading transactions, vouching of share capital.

Unit - III

5. Verification and valuation of assets and liabilities.
6. Depreciation, Reserve and Provisions - Revenue Reserves, Capital Reserves, Secret Reserve duties of auditor regarding various reserves.

+3 COM.FINAL UNIVERSITY EXAMINATION

COURSE STRUCTURE AND DISTRIBUTION OF MARKS

The Course structure and distribution of marks in B. Com. (Pass) Shall be as follows.

Final Year :

Env. Study	100 Marks
Pass - 8 (AUDT)	100 Marks
Pass - 9 (IT)	100 Marks
Pass - 10 (QTBM)	100 Marks

Total : 400 Marks

COMPULSORY COURSE
ENVIRONMENTAL STUDIES
(ENVIRONMENT AND SOCIETY)

Full Marks 100
Duration - 3 hours

Unit - I : Basic Concepts :

Concept of Environment, Atmosphere, Hydrosphere, Lithosphere and Biosphere, Ecosystem : Biotic (Producer Consumer and Decomposer) and Abiotic Components of Ecosystem, Functional aspects of ecosystem : Food Chain, Food Web, Nutrient Cycling, Energy Pathways, Homeostasis.

Unit - II : Elementary approach to Environment

Pollution. :

Type and classification of air water pollution, Layers and composition of the atmosphere, Global warming and Ozone Layer Depletion, Acid rain. Eutrophication, Ecological Magnification, Preliminary Idea on waste water treatment, Purification of water, Water management and reuse, Solid waste Disposal and Management, Effect of fertiliser and pesticide, Application in agricultur, Biological control of pest.

Unit - III : Pollution Growth and effect of Urbanisation :

Basic concepts on Demography, Population Growth Curve, Human Population Growth in developing and developed countries. Age structure, Population Growth in India. Urbanisation and its Impact on Society. Population Control Methods; Communicable diseases : Transmission of communicable diseases (Water-borne, Air-borne, and Vector-borne diseases).

Unit - IV : Environment and Society:

Growth controversy, Concept of sustainable growth, Population, Poverty and Environmental nexus, Environmental economics, Environmental Ethics, sustainable Earth Society, Environmental degradation and Women Environmental Movements : Role of NGOs and International Agencies in Environmental Protection, Some grass root environmental Movements in Odisha and India.

Unit - V : Environmental Laws :

Constitutional Provisions, Major Provisions of Environmental Laws and Pollution Control Laws in India with particular reference to the Water Act. 1974. The Air act 1981, Environment (Protection) Act 1986, The Wildlife Protection Act, 1972, Function and Responsibility of Central and State Pollution Control Board, Role of Judiciary in environmental protection, Preliminary idea on Environmental Impact Assessment, Environmental Management systems. Environmental Audit and Life Cycle Assessment.

Books Recommended :

Environment and Society : Authors Mishra and Das
Macmillan Rs. 70/-
Man & Environment : Author - Dash & Mishra.
Publisher - Macmillan , Price - Rs. 100/-
Environmental Studies : Authors - Panigrahi & Sahu
Sadgrantha Mandir

**QUANTITATIVE TECHNIQUES
AND
BUSINESS MATHEMATICS
(PASS- 10)**

Full Marks 100

1. Theory of Probability - Introduction to preliminary set theory, Permutation and combination Law at probability including problems on mutually exclusive events.
2. Qualitative Technique and Introduction, Meaning and classification of Quantitative Techniques, Statistical, Techniques, Operation Research Techniques, Programming, Important Operations Research Techniques, Role of quantitative Techniques in Business and Industry. Limitations of Quantitative Techniques.
3. Simple differentiation and Integration.
4. Programming, Meaning, Basic concepts and relations, Formulation of Programming mode.
5. Net work analysis, Basic term schedule chart, Construction of New work diagram. Diagrams for CPM and PERT.
6. Inventory control system.

Books Recommended :

1. C.r. Kothari : Quantitative Techniques, Vikash Publication.
2. P.K. Gupta & Man Mohan : Operation Research and quantitative Analysis, Sultan Chand.
3. D. Patri : Elementary Quantitative Methods, Kalyani Publishers.

Unit - IV

7. Divisible profit and dividend - Profit, divisible profit, determination of divisible profit, dividend out of capital legal requirements duties of auditor regarding payment of dividend.
8. Company auditor-Qualification, disqualification, appointment of auditor and removal of auditor.

Unit - V

9. Rights and duties of Company Auditor. Audit Report and Audit certificate.
10. Liability of Company, Auditor Contractual Statutory. Civil, Criminal liability - Liability to third parties. liability for professional misconduct. liability for breach of contract.

Books Recommended :

1. J. Prakash : Auditing, Kalyani Publishers.
2. B. N. Tondon : Practical Auditing. S. Chand and Comp.
3. R.G. Saxena : Principles of Auditing, Himalaya Publishing House.
4. Dinakar and Pagare : Auditing, Sultan Chand & Sons.
5. D.K. Chakraborty : Practical Approach to Auditing, Rabbindra Library, Calcutta.

INCOME TAX

(PASS-9)

Full Marks 100

Unit - I

1. Basic concept : Definition of important term e.g. income assessee, person, assessment year and previous year.
2. Agricultural income : Meaning and kinds of agricultural income, distribution between agricultural income and agricultural income.
3. Tax liability & residential status of Assessee.

Unit - II

4. Exempted incomes under section 10.
5. Computation of income under the head salary.

Unit - III

6. Income from house property.
7. Income from Business & Profession, Depreciation and Allowances.

Unit - IV

8. Income from Capital Gain.
9. Income from other Sources.

Unit - V

10. Deduction Under Section 80.
11. Set off and carry forward of Losses.

Books Recommended :

1. Bhagwati Prasad : Income Tax Law and Practice, Nariman Publisher, Alligarh.
2. Gour & Naranga : Income Tax, Kalyani Publishers.
3. V. K. Singhania : Direct Taxes : Taxman Publication.
4. H. C. Mehrotra : Income Tax Laws Practice, Sahitya Bhawan, Agra.
5. B.B. Lal : Income Tax Law & Practice, Allied Publishers, Nagpur.