

S.V. UNIVERSITY; TIRUPATI

II B.Com (CA)-SEMESTER – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2
5.	DSC1D	Accounting for Service Organizations	100	25	75	6	4
6.	DSC2D	Business Laws	100	25	75	6	4
7.	DSC3D	Object Oriented Programming with C++	100	25	75	4	4
		Practical's	50		50	2	2
Total			550	75	725	26	22

* To be taught by Maths/Statistics Teachers (and partly by English teachers)

** To be taught by Telugu Teachers

II B.Com/B.Com(CA)/B.A (Accountancy) IV Sem
DSC 1D- Accounting for Service Organizations

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013 – preparation of income and expenditure account and Balance sheet (including problems).

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet – Rebate on bills discounted (including problems).

Unit – III - Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts, Rebate on bills discounted. (including problems).

Unit- IV: Insurance Companies -I

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956. Preparation and valuation of balance sheet – correct life assurance fund including problems.

Unit – V: General Insurance:

Insurance concepts - average clause-calculation of salvage value – claims for loss of stock (problems on valuation of loss of stock only).

Suggested Readings

1. Modern Accounting: A. Mukherjee, M. Hanife :McGraw Hill Company Ltd., New Delhi.
2. Corporate Accounting: T.S Reddy & A. Murthy; Margam Publications.
3. Corporate Accounting – RL Gupta & M. Radha Swami
4. Corporate Accounting – P.C. Tulsian
5. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
6. Advanced Accountancy: Jain and Narang
7. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
8. Advanced Accountancy : Chakraborty
9. Advanced Accountancy: S.P. Iyengar
10. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
11. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
12. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
13. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

II B.Com/B.Com (CA)-IV Sem

DSC 2D - Business Laws

Unit-I:

Contract: Meaning and Definition of Contract-Essential elements of valid Contract - Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

Unit-II:

Offer and Acceptance: Definition of Valid Offer, Acceptance and Consideration - Essential elements of a Valid Offer, Acceptance and Consideration.

Unit-III:

Capacity of the Parties and Contingent Contract: Rules regarding to Minors contracts - Rules relating to contingent contracts.

Unit-IV:

Sale of Goods Act 1930: Contract of sale – Sale and agreement to sell – Implied Rights conditions and warranties – of unpaid vendor.

Unit-V:

Cyber Law: Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

Suggested Readings:

1. Business Law; Tulsian , Mc Graw Hill
2. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
3. Kapoor ND, Mercantile Law , Sultan Chand
4. Business Law ; Mathur; Mc Graw Hill
5. Pillai Bhagavathi, Business Law , S.Chand.
6. Business Laws, Maruthi Publishers

II B.Com (CA); IV SEMESTER DSC3D:

Object Oriented Programming with C++

Unit-1

Introduction:- Programming Language generations, Object Oriented Paradigm, Basics of OOPs, Benefits, Applications of OOPs, Object Oriented Languages, Difference between OOPs and Procedure Oriented Programming

Unit - 2

Introduction to C++, General Structure of a C++ program, cin and cout objects, Keywords, identifiers, Constants, variables, Data types in C++, Operators-scope resolution operator, Control structures: Conditional statements and Looping statements, Functions –function with default arguments, inline functions, function overloading, reference variables Arrays - Single and multidimensional arrays.

Unit-3

Object and Classes-Structure and Class, Defining a class, defining member functions, member function with object as arguments and argument as return type, array of objects, static member data and member function, friend function and friend class.Constructor and destructors-characteristics of constructor, constructor types-default, parameterized, copy and dynamic, constructor overloading.

Unit-4

Operator overloading, defining operator function, overloading unary, binary and relational operators

Inheritance-benefits of inheritance, types of inheritance, methods overriding, virtual functions.

Unit- 5

C++ Streams and File handling-Stream class, unformatted i/o operations, formatting of output-ios class functions and flags, manipulators, Files-File classes, file types, file functions. Error handling in file operations, command line arguments

Reference Books

1. Object Oriented Programming with C++ - M.T. Somashekara, D.S.Guru, H.S. Nagendraswamy, K.S. Manjunatha, PHI 2nd Edition
2. Object Oriented Programming with C++ - E. Balagurusamy, 4th Edition, Tata Mc Graw Hill Publication
3. Object Oriented Programming in C++ - Robert Lafore, 4th Edition, Pearson Education
4. Object-Oriented Programming with ANSI and Turbo C++.