

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.	DSC 1 D	Accounting for Service Organizations	100	25	75	6	4
6.	DSC 2 D	Business Laws	100	25	75	6	4
7.	DSC 3 D	Object Oriented Programming with C++	100	25	75	4	4
		Practical's	50	-	50	2	2
Total			550	125	475	26	22

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

** To be taught by Telugu Teachers

S.V. UNIVERSITY; TIRUPATI**II B.Com/B.Com(CA)/B.Com (ASM)/ B.Com (Tax)/B.A (Accountancy) IV Semester
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 –Receipts and Payments Accounts and Income and Expenditure Account- preparation of income and expenditure account and Balance sheet (Simple problems).

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet. (Simple 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: Insurance Claims:

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.

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 conditions and warranties – Rights 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

B.Com., / B.Sc., / B.A. (CA) II YEAR - IV SEMESTER**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, 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++.

Sri Venkateswara University
II Year Model Paper
B.Com/ B.Com (CA)/ B.Com(ASM)/B.Com(Tax)/B.A (Accountancy)
Semester – IV

DSC 1D – Accounting for Service Organizations

Time: 3 hours

Max.Marks: 75 M

Section A

Answer any Five of the following

1. a) Income and Expenditure Account b) Receipts and Payments Account
c) Double Accounting System d) Single Accounting Vs Double Accounting
e) Rabate on Bills Discounted f) Types of Deposits
g) Valuation Balance Sheet h) Claims
i) Average Clause j) Memorandum Trading Account

Section B

UNIT I

Q.2 Explain service Organisation and distinguish between Receipts & Payments Account and Income & Expenditure Account

OR

Q.3. Prepare an Income & Expenditure Account for the year ending with 31st March, 2014 and the Balance Sheet on that date of Officers' club from the following :

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended with 31st March 2014

Receipts	Amount (Rs)	Payments	Amount (Rs.)
To Balance b/d	40,000	By Pay & Allowances	24,000
To Subscription received	1,18,000	By Expenditure for games	5,600
To Annual maintenance fee	24,000	By Books for Library	16,000
To Interest on securities	10,000	By News Papers & Journals	2,400
To Rent the function Hall	42,000	By Telephone Expenses	4,800
To Collection received for tour	24,000	By Construction of New hall	64,000
To Sale of News Papers etc.	400	By Repairs and Maintenance	20,000
		By Tour Expenses	30,000
		By General Expenses	6,000
		By Balance c/d	42,600
TOTAL	2,58,400	TOTAL	2,58,400

The club has the assets as below as on 31.03.2013 :

Furniture Rs.30,000, Buildings Rs.5,00,000, Library books 24,000, Investments Rs. 1,00,000
Annual Maintenance receivable from the members for 2013-14 is Rs. 2,800 and received in
advance for 2014-15 is Rs.2,200 ; Depreciation on Buildings 2%, Books 5% and furniture 5%.

UNIT II

4. The following are the balances on 31-03-14 in the books of the Ernakulam Power and Light company Ltd.,

	Rs.	Rs.
Lands on 31-3-13	1,20,000	-
Lands expended during 2013-14	4,000	-
Machinery on 31-3-13	4,80,000	-
Machinery expended during 2013-14	4,000	-
Mains including cost of laying	1,60,000	-
Mains expended during 2013-14	40,800	-
Equity shares	-	4,39,200
Debentures	-	1,60,000
Sundry Creditors	-	800
Depreciation Fund A/c	-	2,00,000
Sundry debtors for Current supplied	32,000	-
Other debtors	400	-
Cash	4,000	-
Cost of generation of electricity	28,000	-
Cost of distribution of electricity	4,000	-
Rent rates and taxes	4,000	-
Management Expenses	9,600	-
Depreciation	16,000	-
Sale of current	-	1,04,000
Rent of Meters	-	4,000
Interest on Debentures	8,000	-
Interim dividend	16,000	-
Net Revenue A/c Balance on 31-3-13	-	22,800
	9,30,800	9,30,800

From the above Trial Balance, Prepare Revenue A/c, Net Revenue A/c, Capital A/c and General Balance Sheet.

OR

5. The following balances appeared in the books of Universal Electric Supply Corporation Ltd., as on 31.12.13:

Particulars	Debit Balances Rs.	Credit Balances Rs.
Equity Shares	-	6,00,000
Debentures	-	2,00,000
Land on 31.12.13	1,50,000	-
Land Purchased during the year	60,000	-
Mains including cost of laying to 31.12.13	1,60,000	-
Mains expended during the year	76,000	-
Machinery on 31.12.2013	5,50,000	-
Machinery purchased during the year	66,000	-
Sundry Creditors	-	1,000
Depreciation Fund Account	-	2,50,000
Sundry Debtors for Current Supplied	40,000	-
Other Book Debts	500	-
Stores in Hand	6,000	-
Cash in Hand	4,000	-
Cost of Generation of Electricity	30,000	-
Cost of Distribution of Electricity	9,000	-
Sale of Current	-	1,50,000
Meter Rent	-	5,000
Rent, rates & Taxes	12,000	-
Establishment Expenses	21,000	-
Interest on Debentures	10,000	-
Interim Dividend	20,000	-
Depreciation	20,000	-
Net Revenue A/c Balance on 31.12.13	-	28,500
	12,34,500	12,34,500

From the above balances, prepare the Revenue A/c, Net Revenue A/c, Capital A/c and General Balance Sheet.

UNIT III

6. From the following particulars, prepare a Profit and Loss A/c of New bank Ltd., for the year ended 31.12.2015.

Rs. (in '000)		Rs. (in '000)	
Interest on loans	260	Interest on cash credits	225
Interest on fixed deposits	280	Rent and taxes	20
Rebate on bills discounted	50	Interest on overdrafts	56
Commission charged to customers	9	Director's and Auditor's fees	4
Establishment expenses	56	Interest on savings bank accounts	70
Discount on bills discounted	200	Postage and telegrams	2
Interest on current accounts	45	Sundry charges	2
Printing and advertisements	3		

OR

7. Given below is an extract from the Trial balance of Mayura Bank Ltd., as on 31.12.2015.

PARTICULARS	Dr. Rs.	Dr. Rs.
Bills discounted	15,00,000	
Rebate on bills discounted on 1.1.2015		5,340
Interest and discount		91,473

An analysis of the bills discounted shows the following.

Amount Rs.	Due date Rs.	Rate of discount % p.a
1,45,000	6 th March	5%
4,31,000	15 th March	6%
2,90,000	21 st March	4%
3,98,000	14 th April	3.5%
2,36,000	24 th April	4.5%

Show with the aid of workings how the relevant items will appear in the bank's balance sheet as on 31.12.2015 and in the Profit and Loss Account for the same period.

UNIT IV

8. The Revenue account of a Life Insurance Company showed the life fund at Rs.73,17,000 on 31.3.2016 before taking into account the following items:

	Rs.
a. Claims intimated but not admitted	98,250
b. Bonus utilised in reduction of premium	13,500
c. Interest accrued on investments	29,750
d. Outstanding premiums	27,000
e. Claims covered under re insurance	40,500
f. Provision for taxation	31,500

Pass journal entries giving effect to the above adjustments and show the adjusted life fund.

9. A Life Insurance Company got its valuation made once in every three years. The Life Assurance Fund on 31.3.16 amounted to Rs.41,92,000 before providing for Rs.32,000 for the shareholder's dividend for the year 2014-15. Its actuarial valuation on 31.3.16 disclosed a net liability of Rs.40,40,000 under the assurance and annuity contracts. An Interim bonus of Rs.40,000 was paid to the policy holders during the period ending 31.3.16.

Prepare a statement showing the amount now available as bonus to policy holders.

UNIT V

10. A fire occurred on 15th September, 2014 in the premises of X Co., Ltd.. From the following figures, calculate the amount of claim to be lodged with the insurance company for loss of stock:
Rs.

Stock at cost as on 1 st January, 2013	20,000
Stock at cost as on 1 st January, 2014	30,000
Purchases 2013	40,000
Purchases from 1 st January, 2014 to 15 th September, 2014	88,000
Sales 2013	60,000
Sales from 1 st January, 2014 to 15 th September 2014	1,05,000

During the current year cost of purchases has risen by 10% above last year's level. Selling prices have gone up by 5%. Salvage value of stocks after fire was Rs.2,000.

OR

11. A fire occurred in the business premises of M/s Poonawalla on 15th October, 2015. From the following particulars ascertain the loss of stock and prepare a claim for insurance:

	Rs.
Stock as on 1-1-2014	30,600
Purchases from 1-1-14 to 31-12-14	1,22,000
Sales from 1-1-14 to 31-12-14	1,80,000
Stock as on 31-12-14	27,000
Purchases from 1-1-15 to 14-10-15	1,47,000
Sales from 1-1-15 to 14-10-15	1,50,000

The stocks were always valued at 90 per cent of cost. The stock saved from fire was worth Rs.18,000. The amount of the policy was Rs.63,000. There was an average clause in the policy.

Sri Venkateswara University
Model Paper
II B.Com/ B.Com(CA)/B.Com(ASM)/B.Com(Tax) Semester – IV
DSC 2D – BUSINESS LAWS

Time: 3 hours

Max.Marks: 75 M

Section - A

1. Answer any **Five** of the following.

- | | | | |
|------------------------|----------------------|-----------------------|----------|
| a. Contract | b. Fee consent | c. Consideration | d. Minor |
| e. Contingent contract | f. Acceptance | g. Implied conditions | |
| h. Cyber Law | i. Digital Signature | j. Right of Lien | |

Section - B
UNIT-I

2. What are the essential elements of valid contract?

3. What are the different types of contracts?

UNIT-II

4. What are the essential elements of valid offer?

5. What are the essential elements of valid consideration?

UNIT-III

6. What are the rules relating to minor contracts?

7. What are the rules relating to contingent contracts?

UNIT-IV

8. Distinguish between sale and agreement to sell?

9. What are the rights of unpaid vendor?

UNIT-V

9. Explain Cyber Law

10. Explain Cyber Law and Contract procedures.

B.Com., B.Sc., B.A. (CA) II YEAR - IV SEMESTER (model paper)
Object Oriented Programming with C++

Time: 3 Hrs

Max. Marks: 75

SECTION – A

Answer any 5 Questions :

5 x 3 =15 M

1.
 - a) Define class and its scope.
 - b) What is object oriented paradigm
 - c) What is polymorphism and advantages?
 - d) Difference between if and switch.
 - e) Explain ios class function statements.
 - f) What is destructor? How to Define?
 - g) What are the benefits of inheritance?
 - h) Difference between overriding and overloading
 - i) What is file handling?
 - j) Describe about file types

SECTION – B

Answer one question from each unit. Each carries equal marks:

5 x 12 = 60 M

UNIT- I

2. What is OOPs? Explain the advantages and applications of OOPs.
(or)
3. Write the difference between OOPs and Procedure Oriented Programming.

UNIT- II

4.
 - a. Define cin and cout statements with suitable example.
 - b. Explain different data types in C++.
(or)
5. Discuss the types of functions with suitable example.

UNIT- III

6. Explain about objects and classes along with structure and member functions? (or)
7. What is constructor? How the constructors are created with suitable example.

UNIT- IV

8. What is operator overloading? Define binary and relational operators.
(or)
9. What is inheritance? Explain the types of inheritance with an illustration.

UNIT - V

10. Explain C++ streams with a C++ program.
(or)
11. Explain the following
 - (a) File types
 - (b) File function