SRI VENKATESWARA UNIVERSITY : TIRUPATI

B.COM. (Gen./ TAXATION / CA) SYLLABUS
III SEMESTER
(Under CBCS W.E.F. 2021-22)

COURSE 3A: ADVANCED ACCOUNTING

Learning Outcomes:

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

- Understand the concept of Non-profit organisations and its accounting process
- Comprehend the concept of single-entry system and preparation of statement of affairs
- Familiarize with the legal formalities at the time of dissolution of the firm
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

SYLLABUS

Unit-I : Self Balancing System: Advantages - Self Balancing v/s Sectional balancing system - Preparation of Debtor's Ledger adjustment account, Creditor's Ledger adjustment account & General Ledger adjustment account (including Problems).

Unit-II : Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit-III: **Accounting for Non Profit Organisations**: Non Profit Entities - Meaning - Features of Non-Profit Entities – Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit-IV: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals - Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).

Unit-V: Partnership Accounts-II: Dissolution of a Partnership Firm – Insolvency of one or more Partners (including problems).

References:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

Suggested Co-Curricular Activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units.

SRI VENKATESWARA UNIVERSITY

B.COM. (Gen./ TAXATION / CA) SYLLABUS

III SEMESTER

(Under CBCS W.E.F.2021-22

Course 3B: Business Statistics

Learning Outcomes:

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

- Understand the importance of Statistics in real life
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

Syllabus:

Unit 1: Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

Unit 2: Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean (including problems)

Unit 3: Measures of Dispersion and Skewness: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation Karl Pearson's, Bowley's Co-efficient of Skewness. (including problems)

Unit 4: Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error - Spearman's Rank-Correlation (including problems)

Unit 5: Index Numbers: Unweighted Index numbers – Simple aggregative method and simple average of relatives method – Weighted Index Numbers – Laspeyre, Paache, Bowley and Fisher's Ideal index- Time reversal and Factor reversals tests- Cost of Living Index (including problems)

Suggested Readings:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand &Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarval, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

Suggested Co-Curricular Activities

- Student Seminars,Quiz
- Problem Solving Exercises
- Observe Live Population Clocks – India and world
- Collection of statistical data of village/town, District, State, Nation
- Participate in Crop Cutting Experiments at villages
- Percentiles in CET exams
- Practice Statistical Functions in MS Excel
- Draw diagrams and Graphs in MS Excel
- Use statistical tools in real life like class/college results, local production etc
- Prepare questionnaire and schedule
- Application of averages in everyday life
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

SRI VENKATESWARA UNIVERSITY

B.A. / B.Sc / B.COM (COMPUTER APPLICATIONS)
III SEMESTER
(Under CBCS W.E.F. 2021-22)

PROGRAMMING WITH C & C++

(Five units with each unit having 12 hours of class work)

Model Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. *Remembers and states in a systematic way (Knowledge)*
   1. Develop programming skills
   2. Declaration of variables and constants use of operators and expressions
   3. learn the syntax and semantics of programming language
   4. Be familiar with programming environment of C and C++
   5. Ability to work with textual information (characters and strings) & arrays

B. *Explains (Understanding)*
   6. Understanding a functional hierarchical code organization
   7. Understanding a concept of object thinking within the framework of functional model
   8. Write program on a computer, edit, compile, debug, correct, recompile and run it

C. *Critically examines, using data and figures (Analysis and Evaluation)*
   9. Choose the right data representation formats based on the requirements of the problem
   10. Analyze how C++ improves C with object-oriented features
   11. Evaluate comparisons and limitations of the various programming constructs and choose correct one for the task in hand.

D. Working in 'Outside Syllabus *Area' under a Co-curricular Activity* (Creativity)

Planning of structure and content, writing, updating and modifying computer programs for user solutions

E. Exploring C programming and Design C++ classes for code reuse (Practical skills***)

PROGRAMMING WITH C & C++

SYLLABUS

Unit

I **Introduction and Control Structures:**

History of 'C' - Structure of C program – C character set, Tokens, Constants, Variables, Keywords, Identifiers – C data types - C operators - Standard I/O in C - Applying if and Switch Statements

II **Loops And Arrays:**

Use of While, Do While and For Loops - Use of Break and Continue Statements - Array Notation and Representation - Manipulating Array Elements - Using Multi Dimensional Arrays

III **Strings and Functions:**

Declaration and Initialization of String Variables - String Handling Functions - Defining Functions - Function Call - Call By Value, Call By Reference – Recursion

IV **Classes and Objects**

Introduction to OOP and its basic features - C++ program structure - Classes and objects - Friend Functions- Static Functions –Constructor – Types of constructors – Destructors - Unary Operators

V **Inheritance:**

Inheritance - Types of Inheritance -Types of derivation- Public – Private - Protected Hierarchical Inheritance - Multilevel Inheritance – Multiple Inheritance - Hybrid Inheritance

Learning Resources (Course 3C: : Programming with C & C++)

References:

(1) E. Balagurusamy "Object oriented programming with C++

(2) R.Ravichandran "Programming with C++"

(3) **Mastering C by K R Venugopal and Sudeep R Prasad, McGraw Hill**

(4) Expert C Programming: Deep Secrets Kindle Edition Peter van der Linden

(5) Let Us C YashavantKanetkar

(6) The C++ Programming Language Bjarne Stroustrup

(7) C++ Primer Stanley B. Lippman, Josée Lajoie, Barbara E. Moo

Online Resources:

https://www.tutorialspoint.com/cprogramming/index.html

https://www.learn-c.org/

https://www.programiz.com/c-programming

https://www.w3schools.in/c-tutorial/

https://www.cprogramming.com/tutorial/c-tutorial.html

https://www.tutorialspoint.com/cplusplus/index.html

https://www.programiz.com/cpp-programminghttp://www.cplusplus.com/doc/tutorial/

https://www.learn-cpp.org/

https://www.javatpoint.com/cpp-tutorial

Practical Component: @ 2 hours/week/batch

1. Write C programs for
   a. Fibonacci Series
   b. Prime number
   c. Palindrome number
   d. Armstrong number.
2. 'C' program for multiplication of two matrices

3. 'C' program to implement string functions
4. 'C' program to swap numbers
5. 'C' program to calculate factorial using recursion
6. 'C++' program to perform addition of two complex numbers using constructor
7. Write a program to find the largest of two given numbers in two different classes using friend function
8. Program to add two matrices using dynamic contructor
9. Implement a class string containing the following functions:
   a. Overload + operator to carry out the concatenation of strings.
   b. Overload == operator to carry out the comparison of strings.
10. Program to implement inheritance.

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

MEASURABLE

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity)
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams)
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity)
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

General

Group Discussion

Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted:

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs form individual and collaborative work