

## **FINANCIAL ACCOUNTING II**

### **CODE- IB-201**

#### **COURSE OBJECTIVES:**

The course contains fundamental aspects of Final Accounting in partnership concerns. The objective of the course is to give to the students an insight in final accounts preparation of these concerns.

#### **1. Partnership Accounts –Fundamentals**

Meaning of Partnership, Essential characteristics, partnership deed- It's contents, Fixed and Fluctuating Capitals, Final accounts, Adjustments after closing accounts, Guarantee of Profit, Joint Life Policy & Change in profit sharing ratio.

#### **2. Partnership Accounts- Admission**

Adjustments regarding Future Profit Sharing Ratio, Calculation of new and sacrificing ratio, Revaluation of Assets & Liabilities, Calculation of goodwill and its treatment, Treatment of accumulated profits & losses, Preparation of various accounts etc after Admission.

#### **3. Partnership Accounts- Retirement & Death**

Adjustments regarding Future Profit Sharing Ratio, Calculation of new and gaining ratio, Revaluation of Assets & Liabilities, Calculation of goodwill & its treatment, Treatment of accumulated profits & losses, Preparation of various accounts etc after retirement payment of retired partner's share

Ascertainment of Share of deceased partner's interest, Calculation of share of profit of Deceased partner, Concept of joint life policy & its Accounting treatment, Mode of Payment of Deceased partner's share.

#### **4. Partnership Accounts- Dissolution**

Dissolution of partnership firm: Meaning & Types, Rights & Obligations of partners after Dissolution, Accounting entries & Preparation of various accounts Insolvency of partner, Rule of GARNER V/S MURRAY, Applicability of this rule in Indian Context Insolvency of all partners, piece meal distribution- Proportionate capital method Maximum loss Method.

#### **5. Partnership Accounts- Amalgamation & Conversion:**

Amalgamation of partnership firms- Calculation of Goodwill, Accounting Record in the books of old firm, accounting record in the books of new firm, revaluation of assets & liabilities, Preparation of various accounts. Advance Concepts in Partnership.

#### **6. CONVERSION OF A PARTERSHIP FIRM INTO JOINT STOCK COMPANY, LEGAL PROVISIONS & ACCOUNTING TREATMENT**

#### **REFERENCES BOOK:**

- 1 Financial Accounting by Dr. Ramesh Mangal**
- 2 Financial Accounting by S.M. SHUKLA**
- 3 Financial Accounting by S.N. MAHESHWARI**



**BUSINESS STATISTICS**  
**CODE-IB-202**

**COURSE OBJECTIVES**

Statistical methods are playing an important role in framing suitable policies in a large number of diversified fields covering natural, physical and social sciences. The objective of this subject is to develop awareness of various statistical methods to the students.

1. **Descriptive Statistics: Statistical Terms & Concepts:**  
Introduction, Characteristics of Statistics, Functions of Statistics Limitations of Statistics, Statistics in Business & Management Data, Variable, A Random Variable, Population-Sample Random Number table, Descriptive Statistics, Inferential Statistics
  
2. **Data Collection Data Presentation and Tabulation**  
Primary Data, Secondary Data, Data Gathering Sample Selection, Types of Sampling Methods Frequency distribution, Constructing a frequency distribution, Cumulative Frequency distribution, Graphic Presentation, Diagrammatic Presentation
  
3. **Measures of Central Tendencies**  
Measure of central location (central tendency), Mean, Characteristics of Mean, Mode, Median,
  
4. **Dispersion**  
Measure of Dispersion (ungrouped data), Co-efficient of variation, Skewness, Moments and Kurtosis. Standard and mean Deviation, Standard error of Mean
  
5. **Probability Theory & Probability Distribution**  
Some basic concepts of probability, Rules of probability, The mean and variance of a probability distribution, Variance, Binomial Distribution, Normal Distribution, Poisson Distribution, Construction of the curve
  
6. **Correlation Analysis**  
Types of Correlation and coefficient of determination
  
7. **Regression Analysis**  
The linear regression and its application.

**REFERENCE BOOKS:**

1. Business Statistics – S.C GUPTA
2. Business Statistics – G.C BERI

## **ORGANIZATIONAL BEHAVIOUR**

### **CODE - IB-205C**

**OBJECTIVE:** To introduce the student to the fundamental theories and concepts developed to explain human behavior inside public organizations.

#### **Introduction to Interpersonal and organizational behavior**

Definition, meaning, importance of OB, Various models of OB, New Challenges of OB  
Study of individual behavior, Characteristics and ability of individual behavior

**Learning** – Definition, meaning, various theories of learning and their application

**Attitude** – introduction, meaning, definition, various component of attitude, types of attitude, changing attitude

**Job satisfaction** – introduction, meaning, measuring of job satisfaction, various effect of job satisfaction & expression of satisfaction/dissatisfaction

**Personality** – Introduction, meaning, definition, Personality traits, types, Personality traits and other attributes

**Emotions** – introduction, definition, meaning, Constraints and application of emotions

**Perception** – introduction, definition, meaning, importance, factors, Persons perception

**Decision making** – Introduction, meaning, process, styles & constraints of decision making, ethics & culture in decision making

**Motivation:** Introduction, meaning, definition, theories, various theories of motivation, Employee recognition programme, Involvement/variable pay/skill based pay, special issues in motivation

**Group Behavior** – introduction, process types and models, various group structure, group decision making, Team type & issues in managing teams.

**Leadership** – introduction, definition, traits, various theories of leadership, the emerging issues & contemporary issues

**Communication** – introduction, meaning, process, barrier of communication

**Conflict** – various thoughts of conflict,

**Stress** – introduction, definition, meaning, approaches to manage stress.

#### **REFERENCE BOOKS:**

1. **Organization Behavior :** Stephens.P.Robins
2. **Organization Behavior :** Paul Hersey
3. **Organization Behavior :** Fred Luthans
4. **Organization Behavior :** Schegmerhorn Hunt
5. **Organization Behavior :** L.M. Prasad
6. **Organization Behavior :** D. Nelson

# **PROGRAMMINING With C++**

## **CODE – IB-206 A**

### **COURSE OBJECTIVE:**

The primary objective of this course is to introduce students of the fundamentals of computer programming, logical development and correct use of a programming language (C++).

### **COURSE CONTENTS**

Fundamental of Computer, Flow Chart, Introduction to C Language, Data Type and variable declaration, Basic Programming in C, Formatting output in C, Decision control statement, Conditional statement (if else) and use of math.h header file. Nested if statement, Examples of nested if statement, Loop control statement, while loop, for loop, Use of Break & continue statement, do-while loop, Nested loop, Case control Statements. Example of control statement , goto statement.

Functions & use of functions, passing values between functions, Practical problems using functions, Recursion, Array handling, Single Dimension arrays, Programming using arrays,

Object Oriented Programming, Basic of OOP, How C++ is OPP, Benefits of OPP, Concepts of C++, Abstract data types,

Classes and Objects constructors, Destructors, Functions Of C++, Call by Value, Call by Reference, Types of arguments and function. Overloading, Basic concepts of file Handling, Pointers, Arrays.

### **REFERRED BOOKS:**

1. Let Us C By. Yashwant Kanetkar
2. The C Programming Language By.W.Kernighan & Dennis M. Ritchie
3. Programming with C By. Balaguruswamy
4. Programming with C By. Gottfried, Schaums Outline Series
5. Object Oriented Programming with C++ By. Robert Lafore
6. Object Oriented Programming with C++ By. Balaguruswamy
7. C++ Complete Reference By. Herbert- Schlitz

## **BUSINESS LAW**

### **CODE – IB203**

**Course Objective:** The course is based on important provisions of various laws related to business. The aim of the course is to gain an insight into the Indian Legal process and legal provisions specifically with reference to business and corporate functioning.

#### **Course Contents**

##### **The Indian Contract Act, 1872**

General principles of contract, classification of contract and key terms Essential elements of a valid contract viz., offer & acceptance competence of contracting parties, free consent, consideration, legality of object and consideration, void agreements Performance of contracts, discharge of contract, breach of contract remedies for breach of contract Specific contracts viz, contingent contracts, quasi-contracts, contracts of indemnity and guarantee, contract of bailment, contract of agency.

##### **The Indian Partnership Act 1932**

General Principles- Meaning of partnership, essential features of partnership, types of partners Formation of Partnership-Partnership deed, registration of partnership firms, position of a minor partner, duration partnership firm, rights of outgoing partner Rights and Liabilities of Partners- Relations of partner with each other, rights of partner, duties of partners, relation of partner with third parties Dissolution of Partnership Firms- Dissolution of partnership and dissolution of firm modes of dissolution of firm consequences of dissolution, rules for settlement of accounts after dissolution

##### **The Negotiable Instruments Act, 1881**

General Principles- Meaning of negotiable instrument, types of negotiable instruments, ambiguous instruments, maturity of negotiable instrument, payments of negotiable instruments Parties to Negotiable Instruments- Parties to various negotiable instruments, holder and holder in due course, competence of parties to negotiable instruments, liabilities of parties to negotiable instruments Presentation, Negotiation and Discharge of Parties- Presentation of various instruments, meaning of negotiation and assignment, modes of negotiation, negotiation of various types of instruments, endorsements, meaning of discharge of parties, modes of discharge, dishonor

## The Sale of Goods Act, 1930

Introduction-Definition and essentials of a contract of sale  
Goods and their classification  
Meaning of price  
Puffs, representation and terms  
Passing of property in goods  
Transfer of title by non-owners  
Performance of a contract of sale of goods  
Unpaid seller and his rights  
Remedies for breach of contract  
Sale by auction

## Foreign Exchange Management Act, 1999

General Principles- Meaning & definition of various important provisions  
Regulation & Management of Foreign Exchange- Current account transaction, capital account transaction Provisions related to authorized person, Reserve Bank's power to issue directions to authorized person  
Contravention & penalties  
Adjudication & appeal

## The Consumer Protection Act, 1986

General Principles- Meaning & definition of various important terms  
Rights of Consumers  
Nature & scope of remedies available to consumers

## An overview of following business related legislation

The Industries (Development & Regulation) Act, 1951, The LLP, Act, 2008, The Competition Act, 2002, The Information Technology Act, 2000, Environmental Laws, Laws relating to Intellectual Property, Provisions relating to patent, copyright and trademarks.

## Recommended Books

1. Elements of Mercantile Law: N.D. Kapoor
2. Mercantile Law: S.S. Gulshan
3. Study Materials of ICSI & ICAI
4. Business Law: S.K. Agrawal
5. Legal Aspects of Business : Akhileshwar Pathak





Foundation II Code - IB203B

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