

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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