

**Paper DSC 201: FINANCIAL ACCOUNTING-II**

Hours Per Week: 5

Credits: 5

**Objective:** To acquire accounting knowledge of bills of exchange and other business accounting methods.

**UNIT-I: BILLS OF EXCHANGE:**

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

**UNIT-II: CONSIGNMENT ACCOUNTS:**

Consignment – Meaning – Features– Proforma invoice - Account sales – Del-credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

**UNIT-III: JOINT VENTURE ACCOUNTS:**

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment-Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

**UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:**

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

**UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:**

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S.N. Maheshwari & V.L. Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

**Objective:** To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

**UNIT-I: INDIAN CONTRACT ACT:**

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration definition - Essentials of valid consideration - Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach.

**UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:**

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell - Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

**UNIT-III: INTELLECTUAL PROPERTY RIGHTS:**

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement.

**UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:**

Director: Qualification - Disqualification - Appointment - Removal - Duties and Liabilities - Remuneration - Managing Director - Corporate Social Responsibility - Corporate Governance. Meetings: Meaning - Requisites - Notice - Proxy - Agenda - Quorum - Resolutions - Minutes - Kinds of Meetings: Shareholder Meetings - Statutory Meeting - Annual General Body Meeting - Extraordinary General Body Meeting - Board Meetings.

**UNIT-V: WINDING UP OF COMPANIES:**

Meaning - Modes of Winding Up: Winding Up by Court - Voluntary Winding Up - Compulsory Winding Up - Consequences of Winding Up - Removal of name of the company from Registrar of Companies - Insolvency and Bankruptcy code - 2016.

**SUGGESTED READINGS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. - HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 5) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 6) Business Law: D.S. Vital, S Chand

**Paper DSC 203:PROGRAMMING WITH C & C++**

Hours Per Week: 5

Credits: 5

Exam Hours: 1 ½

Marks: 50U+35P+15I

**Objective:** Fundamental Concepts of Programming in C and Object Oriented Programming in C++.

**UNIT-I: Introduction:** Computer of Languages- Flow charts-algorithms-History of C language – Basic Structure-Programming Rules –Commonly used library functions - Executing the C Program - Pre-processors in “C”- Keywords & Identifiers – Constants – **Variables:** Rules for defining variables - Scope and Life of a Variable--**Data types** - Type Conversion - Formatted Input and Output operations. **Operators:** Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special - Bitwise -Increment / Decrement operator.

**UNIT-II: Conditional statements:** Introduction - If statements - If-else statements – nested if-else – break statement-continue and exit-statement - goto-statement-Switch statements.

**Looping statements:** Introduction-While statements – Do-while statements - For Statements-nested loop statements.

**UNIT-III: Functions:** Definition and declaration of functions- Function proto type-return statement- types of functions and Built-in functions.**User-defined functions:** Introduction-Need for user defined Function and Components of functions. **Arrays:** Introduction-Defining an array-Initializing an array-One dimensional array- Multi dimensional array. **Strings:** Introduction-Declaring and initializing string- and Handling Strings -String handling functions. **Pointers:** Features of pointers- Declaration of Pointers- advantages of pointers.

**UNIT-IV: Structures:** Features of Structures - Declaring and initialization of Structures – Structure within Structure-Array of Structures- Enumerated data type. **Unions**-Definition and advantages of Unions comparison between Structure & Unions.

**Object Oriented Programming:** Introduction to Object Oriented Programming - Structure of C++ –Simple program of C++-Differences between C & C++

**UNIT-V: Classes and Objects:** Data Members-Member Functions - Object Oriented- Class-Object- Encapsulation-Abstraction concepts-Polymorphism (Function overloading and Operator Overloading) Inheritance- (Inheritance Forms and Inheritance Types).

**SUGGESTED READINGS:**

1. Programming with C&C++ :IndrakantiSekhar,V.V.R.Raman&V.N.Battu, Himalaya Publishers.
2. Programming in ANSI C: Balagurusamy, McGraw Hill.
3. Mastering C: K.R. Venugopal, McGraw Hill.
4. C: The Complete Reference: H.Schildt, McGraw Hill.
5. Let Us C: Y.Kanetkar, BPB.
6. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.