DSC 1B – Fundamentals of Accounting-II

Unit-I: Depreciation
Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (Problems).

Unit-II: Provisions and Reserves

Unit-III: Bills of Exchange

Unit-IV: Consignment Accounts

Unit-V: Joint Venture Accounts
Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:
1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
5. V.K. Goyal, Financial Accounting, Excel Books
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
DSC 2 B: Business Environment

Unit – I: Overview of Business Environment

Unit – II: Economic Growth
Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning
Rostow’s stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Unit – V -Social, Political and Legal Environment
Concept of Social Justice - Schemes - Political Stability - Legal Changes.

Suggested Readings:
DSC 3 B - Business Economics-II


Unit-II: Market Structure-I: Concept of Market - Market structure - Characteristics - Perfect competition - characteristics equilibrium price - profit maximizing output in the short and long run Monopoly- characteristics - Profit maximizing output in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.


Reference Books:

2. H.L Ahuja, Business Economics, Sultan Chand & Sons
3. KPM Sundaram, Micro Economics
DSC 1 C - Corporate Accounting

Unit-I:

Unit-II:
Issue and Redemption of Debentures - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit –III:

UNIT – IV:
Company Final Accounts: Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

Unit –V
Provisions of the Companies Act, 2013 relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

Reference Books:
1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : Chakraborthy
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
**DSC 2C - Business Statistics**

**Unit 1: Introduction to Statistics:**
Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

**Unit 2: Measures of Central Tendency:**
Characteristics of measures of Central Tendency -Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

**Unit 3: Measures of dispersion and Skewness:**

**Unit 4: Measures of Relation:**

**Unit 5: Analysis of Time Series & Index Numbers:**

**Suggested Readings:**
2. Statistics-Problems and Solutions Kapoor V.K.
4. Statistical Methods Gupta S.P
5. Statistics Gupta B.N.
7. Statistics-Theory, Methods and Applications Sancheti,D.C. &Kapoor V.K
DSC 3C - Banking Theory & Practice

Unit-I: Introduction
Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems
Unit Banking , Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs - RTGS.

Unit-III: Banking Development
Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

Unit-IV: Banker and Customer
Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker

Books for Reference
1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal
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.

Unit – II Electricity Supply Companies:

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 (including problems).

Unit-IV: Insurance Companies

Unit – V: General Insurance

Suggested Readings
1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy: Jain and Narang
6. Advanced Accountancy : Chakraborty
7. Advanced Accountancy: S.P. Iyengar
DSC 2D - Business Laws

Unit-1 Contract

Unit-2 Offer and Acceptance
Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

Unit-3 Capacity of the Parties and Contingent Contract
Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

Unit-4 Sale of Goods Act 1930
Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

Unit-5:

Suggested Readings:
2. Kapoor ND, Mercentile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata
5. Pillai Bhagavathi, Business Law , S.Chand.
DSC 3D - Income Tax

Unit-I  
**Introduction:** Income Tax Law – Basic concepts: Income, Person, Assesse, Assessment year, Agricultural Income, Capital and revenue, Residential status, Income exempt from tax (theory only).

Unit-II  
**Income from salary:** Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-III  
**Income from House Property:** Annual value, let-out/self occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV  
**Income from Capital Gains – Income from other sources** – (from Individual point of view) - chargeability – and assessment (including problems).

Unit-V:  
**Computation of total income of an individual** – Deductions under section - 80 (including problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.