Integral University B.B.A

Scheme of Evaluation 2015-2016

For the students admitted in 2015-16 onwards

YEAR- I SEMESTER- II

S.No	Subject Code	Subject	Period (Per Week)			Credit	Evaluation Scheme				
			L T P		С	Sessional (CA)			Exam	Subject	
							CA	TA	Total	ESE	Total
1	BM113	Basics of Financial	3	1	0	4	15	10	25	75	100
		Accounting									
2	BM114	Introduction to Marketing	3	1	0	4	15	10	25	75	100
		Management									
3	BM115	Micro Economics	3	1	0	4	15	10	25	75	100
4	BM116	Personnel Management	3	1	0	4	15	10	25	75	100
5	MT115	Statistical Methods in	3	1	0	4	15	10	25	75	100
		Business									
6	CS105	Computers in Business	2	1	0	2	10	5	15	35	50
7	CS106	Computers in Business Lab	0	0	4	2	0	15	15	35	50
Total			17	6	4	24	85	70	155	445	600

L = Lecture,

P = Practical,

T =Tutorials,

C= Credit,

CT = Class Test,

TA =Teacher Assessment,

ESE=End Semester Examination

Subject Total = Sessional Total (CA) + End Semester Exam (ESE)

BM 113 BASICS OF FINANCIAL ACCOUNTING w.e.f. 2015-16

Total Number of Sessions-45 Max. Marks: 100 External Assessment: 75 Internal Assessment: 25 L T P C 3 1 0 4

Course Objective:

The primary objective of the course is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for user of accounting information.

UNIT 1

Basic Accounting Concepts: 08

Need for Accounting, Development of Accounting, Definition and Functions of Accounting, Limitation of Accounting, Book Keeping and Accounting, End User of Accounting Information, Branches of Accounting, Difference between Management Accounting and Financial Accounting.

UNIT 2 07

Accounting Principles & Standards:

Meaning of Accounting Principles, Accounting Concepts, Accounting Conventions, Systems of Book Keeping, Systems of Accounting, Introduction to Accounting Standards Issued by ICAI.

Accounting Equation, Basic terms-Capital, Income, Expenditure, Expenses, Assets, Liabilities and application to problems.

UNIT 3 10

Journal, Ledger and Trial Balance:

Journal, Rules of Debit and Credit, recording of entries in journal with narration; Compound Journal Entry, Opening Entry Ledger -Posting from Journal to respective ledger accounts. Need and objectives; Application of Trial Balance.

UNIT 4 10

Depreciation Provisions & Reserves:

Concept of Depreciation, Causes of Depreciation, Basic Features of Depreciation, Meaning of

Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Methods of Providing Depreciation, Depreciation Policy, AS-6(Revised) Depreciation Accounting,

Provisions and Reserves, Change of method of Depreciation

(by both current and retrospective effect)

UNIT 5

Final Accounts: 10

Final accounts: meaning, need and preparation, Concept of adjustment; Application of Trading Account and Profit and Loss Account to get Gross Profit and Net Profit; Application of Balance Sheet with Marshalling; Application of final accounts problems.

Suggested readings:

- 1. Maheshwari, S.N. and Maheshwari S.K., introduction to Accountancy, 8th Edition, Vikas publishing house, NewDelhi.
- 2. Grewal T.S., introduction to Accountancy, S.chand and co., New Delhi.
- 3. Tulsian, P.C., Financial Accounting, Tata Macgraw Hill, New Delhi

BM114

Introduction to Marketing Management w.e.f. 2015-16

Total Number of Sessions-45 Max. Marks - 100 External Marks - 75 Internal Marks - 25 L T P C 3 1 0 4

Objective:

The objective of this course is to impart in-depth knowledge to the students regarding the theory and practice of Marketing Management.

Unit I 08

Introduction:

Meaning, Nature and Scope of Marketing Management. Elements of Marketing Management-Needs, Wants, Desire, Demands, Customer, Consumer, Markets and Marketers, Marketing Vs Selling.

Unit II

Market Analysis: 08

Consumer Buying Behaviour; consumer decision making process(five step model); Factors affecting Buying Behaviour; Marketing Environment-Micro and Macro.

Unit III 09

Market Selection:

Definition, Need and Benefits of Market Segmentation. Bases for Market Segmentation of Consumer goods, Industrial goods and services. Target Markets, concept of Target Market. Positioning and differentiation strategies.

Unit IV

Marketing Mix-I:

Product Decision-Concept of a Product; Classification of Products; Product Line and Product Mix; Branding; Packaging and Labeling; Product Life Cycle; New Product Development(Basic Steps and Process). Price Decision-Concept and meaning of Price and Pricing, Pricing Policies and Strategies.

Unit V 10

Marketing Mix - II:

Place Decision- Nature, Functions, and Types of Distribution channels; Channel Management Decisions. Promotion Decision-Communication Process; Promotion Mix- advertising, personal selling, sales promotion, publicity and public relations; Sales promotion-tools and techniques.

Suggested Reading:

- 1. Kotler, Philip., Marketing Management, Person Education Pvt. Ltd., New Delhi. Edition-14th.
- 2. Saxena, Rajan., Marketing Management, Tata McGraw Hill, New Delhi. Edition-3rd.
- 3. Ramaswamy, V.S and Namakumari, S., Marketing Management, Macmilan India, New Delhi. Edition-4th
- 4. Datta, Debraj and Datta, Mahua, A Text on Marketing Management, Vrinda Publications (P) Ltd. Edition-1st.

BM115 MICROECONOMICS w.e.f. 2015-16

Total Number of Sessions-45

Max. marks: 100 External Assessment: 75 Internal Assessment: 25

LTPC 3 1 0 4

Course Objectives:

The objective of this course is to equip the students with the methodology of decision making using the concepts of micro-economics. It aims to make the students aware of the working of the markets, the determination of prices and the techniques of decision making.

Unit-I 10

Introduction:

Microeconomics: meaning nature and scope. Basic concepts of economics: Static and dynamic approaches, equilibrium, utility, opportunity cost, marginal and incremental principles, Microeconomics and Business.

Unit-II 09

Theory of Demand:

Nature of demand for a product, Law of Demand -Factors affecting this Law, Exceptions, Individual demand, Market demand, Determinants of demand, Elasticity of demand - Price, Income, Cross and Advertising elasticity of demand, Determinants of Elasticity of demand, Demand as multivariate function.

Unit-III 08

Theory of Consumer Behavior:

Concept of utility, Cardinal utility, Law of diminishing marginal utility, Law of equi-marginal utility, Indifference curve analysis, Marginal rate of substitution, Budget line, Consumer's equilibrium, Applications of indifference curves.

Unit-IV 08

Theory of Production and Costs:

The concept of production function, Production with one and two variable inputs, Law of variable proportion, Law of Return to scale, Optimal input combination, Theory of cost in short run and long run, Revenue function.

Unit-V 10

Market Structure & Pricing Theory:

Breakeven analysis, Pricing under perfect competition, Pricing under monopoly, Price discrimination, Pricing under monopolistic competition, Selling cost, Pricing under oligopoly: Cournot's model, Kinked demand curve, Price leadership.

Suggested Readings:

- 1. Dwivedi, D. N., Microeconomic Theory, Pearson Education, New Delhi, 2003
- 2 Koutsoyiannis A, Modern Microeconomics, 2nd ed., Macmillan, 1979.
- 3. Marshall, A., Principles of Microeconomics, 8 th ed., Macmillan & Co., London, 1920
- 4. Salvatore, D., Principles of Microeconomics, Prentice-Hall, 2000

BM116 PERSONNEL MANAGEMENT w.e.f. 2015-16

Total Number Of Sessions-45

Max.marks: 100

External Assessment: 75 Internal Assessment: 25

LTPC 3 1 0 4

Course Objectives:

The course aims at familiarising the students with various aspects of HRM and help the students to acquire decision making skills for managing human resource in an organization with a deep insight of hr functions.

Unit-I 10

Human Resource Management Introduction

Nature, scope, role and importance of HRM. Evolution of HRM, Functions of HRM, Philosophies of HRM.

Unit-II 10

Human Resource Management Planning

Job analysis: Concept, steps in analyzing job and introduction to methods of collecting job analysis information. Job description, job specification, job design, job simplification, job rotation, job enrichment and job enlargement. Human Resource Planning Model, Barriers of HR Planning.

Unit-III 07

Human Resource Acquisition:

Recruitment: sources of recruitment, policies and procedure of recruitment, Selection: Steps in selection process & interviews. Placement and induction, Transfer and promotion.

Unit-IV 08

Training. Appraisal & Development:

Concept of training Identification of training needs (TNA) and methods of training, Performance appraisal-Concept, methods and problems of performance appraisal. Career planning, Succession Planning Management development.

Unit-V 10

Employee Remuneration & Emerging Trends In HRM:

Component Of Remuneration: Wage and salary, Incentive, Fringe benefits, Non monetary benefits. New trends in HRM due to globalization deregulation and technological advancements. HRM in India.

Suggested Reading:

- Human Resource Management, Excel books: Rao V.S.P.
- Personnel Management: Monnappa and Saiyadan Tata Mcgraw Hill.
- Human Resource Management: Dessler, Garg, Pearson Education.edition 2010.

MT115 STATISTICAL METHODS IN BUSINESS w.e.f. 2015-16

Total Number of Sessions-45

Max. marks: 100 External Assessment: 75

Internal Assessment: 25

LTPC 3 1 0 4

OBJECTIVE:

The objective of the course is to teach the learner basic statistical concepts with emphasis on business applications.

Unit-I 08

Basic Ideas in Statistics:

Definition, Function & scope of statistics, Collection and presentation of data, Classification, Frequency distribution, Diagrammatic and graphic presentation of data.

Unit-II 10

Central Tendency and Dispersion:

Central tendency: Arithmetic mean, Weighted A.M., Median, Mode, Geometric and harmonic means and their merits and demerits, Arithmetic, Quartiles, Deciles, Percentiles; Dispersion: Range, Quartile deviation, Mean deviation, standard deviation, Root mean square deviation, co-efficient of variation.

Unit-III 09

Correlation and Regression:

Correlation: Karl Pearson's and Spearman's methods, Methods of studying Correlation for grouped and Ungrouped frequency distribution; Regression: Equation of regression lines for grouped and ungrouped frequency distribution, Standard error estimate.

Unit-IV 09

Index No. and Business Forecasting:

Index numbers: Meaning and significance, Types and methods of their construction (Weighted and Un-weighted), Base shifting, Splicing and deflating of Index numbers, Consumer price index; Time series: Components, Significance, Linear and non-linear trend, Seasonal variations and irregular variations and their measurements.

Unit-V 09

Basic Concepts in Probability:

Theory of probability: Classical, Relative frequency and Subjective approach; Probability rules; Bayes' theorem; Theoretical distributions: normal, binomial and Poisson.

Suggested Reading:

- 1. Levin, Richard & Rubin, David, Statistics for Management, (First Indian Reprint 2004), Pearson Education, New Delhi
- 2. Hogg, Introduction to Mathematical Statistics, (International Edition), Pearson Education, NewDelhi
- 3. Gupta, S. C, & Kapoor, V. K, Fundamentals of Mathematical Statistics, (11th Edition), Sultan Chand and Sons, New Delhi

CS105 COMPUTERS IN BUSINESS w.e.f. 2015-16

Total Number Of Sessions-35

Max. marks: 50

External Assessment: 35

Internal Assessment: 15

LTPC 2 1 0 2

Unit-I 7

Concept of spreadsheet and its use in business management: Excel as a part of Ms-Office, and its structure and capabilities, drawing toolbars. Selection of cells, entering and editing data and text, entering formula.

Unit-II 7

Operating Excel:

concept of workbook and worksheet, serial fill, formatting text in cells and on the worksheet. Entering and pasting formulas, creating a chart. Use of Excel as a database, data filters and forms. Excel Functions: max, min, Sqrt, sum, sum if, mean, mode, median, and using statistical functions, date, count, countif.

Unit-III 7

MS-Outlook:

Using MS-Outlook for managing e-mail, calendar, appointments, tasks and address book.MS- Access Concept, features and uses.

Unit-IV 7

Networking -LAN, Wan, Man, Introduction to Internet, Intranet and extranet. A brief introduction to Internet addressing, internet Protocols(TCP/IP,FTP and HTTP) .use of search engine and e-mail messages. Netiquettes.

Unit-V 7

Internet:

A brief history of origin of internet. Various applications of Internet such as email, information gathering, retailing etc. Various methods of connecting to the net e.g. dial up, ISDN and broadband. Use of Microsoft Internet explorer.

Books:

- 1. A First Course in Computers 2000 Ed.: Sanjay Saxena
- 2. Internet for Everyone: Leon & , Leon Tech. World

CS106

Computers in Business Lab w.e.f. 2015-16

Total Number of Sessions-45

Max. marks: 50

External Assessment: 35

Internal Assessment: 15

LTPC

0 0 4 2

EXCEL FORMULAS:

Creating charts, data filters, data forms, and data sorting.

Exercise-

- Insert a new worksheet in an existing work sheet and also rename worksheet.
- Set the width of column and rows.
- Merge cells.
- Sort the data in alphabetical manner.
- Filter the data accordingly.
- Create a mark sheet and apply conditional formatting in it
- Apply validation to a selected area.
- Set the margins of excel sheet using print preview option.

EXCEL FUNCTIONS:

Functions- Max, Min, Sqrt, Sum, Sumif, Mean, Median, Mode, Date, Count, Countif.

Exercise-

- Create a mark sheet using sum, if, and if function
- Calculate mean of total marks in the mark sheet.
- Set the data in the manner that it shows two figures after decimal using round function
- Insert comment on specific cells using comment option.
- Using MOD function separate odd and even figures.
- Find the maximum and minimum value in the worksheet.
- Find the values which are more than a given limit using countif function.
- Apply date on every page using DATE function.

INTERNET:

E-mail, Retailing & information gathering on internet.

Exercise-

- Create an E-mail ID.
- Gather the information on a given topic using search engine (google).
- Changing IP address of a computer.