Integral University, Lucknow

Department of Commerce and Business Management

Study and Evaluation Scheme

Program: B. Com (Hons.) – International Accounting & Finance   Semester- I

S. No.	Course code	Course Title	Type of Paper	Period Per Hr./Week/Sem			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	BM101	Financial Accounting	Core	3	1	0	40	20	60	40	100	3:1:0	4	✔		✔				✔	4, 5
2	MT105	Quantitative Techniques	Core	3	1	0	40	20	60	40	100	3:1:0	4	✔		✔				✔	4,5,9,
3	BM102	Office Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✔		✔					4,5,9
4	BM103	Principles of Economics	Core	3	1	0	40	20	60	40	100	3:1:0	4	✔		✔					4,5
5	BM104	Principles & Concepts of Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✔	✔	✔				✔	4,5,9
6	LN104	Essential Professional Communication	Core	3	1	0	40	20	60	40	100	3:1:0	4	✔	✔	✔				✔	4,5,9
		Total		18	6	0	240	120	360	240	600		24								

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)

Integral University, Lucknow

Effective from Session:	2021-2022							
Course Code	BM101	**Title of the Course**	Financial Accounting		**L**	**T**	**P**	**C**
Year	I	**Semester**	I		3	1	0	4
Pre-Requisite	None	**Co-requisite**	None					
Course Objectives	The basic objective of this course is to provide fundamental knowledge about Financial Accounting.							

Course Outcomes	
CO1	To acquire conceptual knowledge of basics of accounting.
CO2	To develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
CO3	To prepare financial statements in accordance with appropriate standards.
CO4	To develop a sound understanding of accounting procedures for Negotiable Instruments.
CO5	To acquire conceptual knowledge of rectification of errors and reconciliation.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Accounting	Meaning and Concepts, Difference between accounting and book keeping, Importance and Limitations of Accounting, Users of Accounting information, Accounting Principles, Conventions and Concepts	10	1
2	Subsidiary Book	Recording of transactions in Subsidiary Books of Accounts, Preparation of Journal, Ledger and Trial balance	10	2
3	Preparation of Final Accounts	Preparation of final accounts with adjustments (including manufacturing account) Depreciation Accounting, Valuation of Stock, Reserve and provision	9	3
4	Negotiable Instruments	Accounting procedure for Negotiable Instruments. Bills of exchange.	9	4
5	Errors and Rectification	Accounting Errors and Rectification, Preparation of Bank Reconciliation Statemen	8	5

Reference Books:
Bhattacharya S.K. & John Dearden, Accounting for management, Vikas Publications, 1987
Jain S.P. & Narang K.L., Advanced Accounting, Kalyani Publishers
Maheshwari S.N. & Maheshwari S.K., Corporate Accounting, Vikas publications, 2017
Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2015, India Haryana
Robert Anthony & Hawkins, Accounting Test and Cases, 2016, Richard D. Irwin London
e-Learning Source:
https://www.youtube.com/watch?v=mq6KNVeTE3A

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	2	2	1	3	1	1	2	1	-
CO2	2	-	-	-	2	2	2	-	-	2	3
CO3	1	-	3	1	2	-	-	2	1	-	2
CO4	1	1	1	1	3	2	1	3	2	2	1
CO5	2	2	1	2	-	2	1	2	-	1	-

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	**Sign & Seal of HoD**

Effective from Session: 2021-2022							
Course Code	MT105	**Title of the Course**	Quantitative Techniques	**L**	**T**	**P**	**C**
Year	I	**Semester**	I	3	1	0	4
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about business mathematics.						

Course Outcomes	
CO1	Understand the basics of Set theory and its implication in business.
CO2	Understand Equation theory and permutation and combination.
CO3	Understand how to use different mean methods.
CO4	Basis Differentiation and Integration
CO5	Understand the principles of matrices.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Set Theory	Set Theory: Concept, Types of Sets, Operation, and Laws of operation on Sets, Venn Diagram, Cartesian product of two sets, Use of Set Theory in Business.	10	1
2	Equation	Equations: Linear, quadratic, and simultaneous, Nature and Roots of quadratic Equation, Permutations and combinations.	9	2
3	Progression	Progression: Arithmetic, Geometric and Harmonic progression, General Idea of infinite series.	8	3
4	Integration	Basis differentiation and Integration (including maxima and minima, excluding trigonometric and inverse trigonometric functions),	8	4
5	Matrices	Matrices: Types, Addition, Subtraction, Multiplication, Application, Determinants and their properties, Use of Matrix in business, Simple Interest and Compound Interest, Ratio and Proportion	8	5

Reference Books:

Business Mathematics- Sancheti and Kapoor (Sultan Chand &Sons)2008, India New Delhi

Mathematics and Statistics-Ajay& Alka Goel (Taxmann's Allied), 2016, India New Delhi

Business Mathematics- J.K.Singh (Himalaya publications), 2017 , India, New Delhi

N.P. Bali (Author), P.N. Gupta (Author), C.P. Gandhi (Author), A Textbook of Quantitative Techniques, Laxmi Publications; Second edition (2014)

Quantitative Methods: for Business, Management and Finance, Louise Swift (Author), Dr Sally Piff (Author), Palgrave Macmillan; 3rd edition edition (3 March 2010)

e-Learning Source:

https://www.youtube.com/watch?v=GT3O-UvWQoM

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	2	3	-	2	2	2	2	2
CO2	3	-	-	2	2	-	2	2	1	2	2
CO3	2	-	-	1	2	-	1	1	1	1	1
CO4	2	-	-	2	1	-	3	1	2	1	1
CO5	1	-	-	2	2	-	2	2	2	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	**Sign & Seal of HoD**

Integral University, Lucknow

Effective from Session: 2021-2022							
Course Code	BM102	Title of the Course	Office Management	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this paper is to help students to acquire conceptual knowledge of Office Management and to impart skills for handling various kinds of office issues						

Course Outcomes	
CO1	Understand the basics of office establishment (Location & Layout) and the functioning of modern office.
CO2	Understand different methods of typing & duplicating and correspondence handling used in modern offices.
CO3	Understand how to prepare office reports and modern filing and its indexing systems used in offices.
CO4	Know the application of modern automated machines used in office work including computer hardware and software and they would be able to apply modern office systems and procedures.
CO5	Understand the office personnel management and work measurement standards.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Definition and elements of Office Management. Functions of a Modern Office. Office Manager – Job Analysis. Office organization: organization structure, types of organization. Office accommodation and layout. Office environment	9	1
2	Communication Skills	Communication: definition, main features. Typing and Duplicating. Correspondence: handling correspondence, drafting agenda and minutes of different meetings, (types and essentials of letter writing.)	9	2
3	Official Reports	Office Reports: kinds of reports, preparing a good report. Record Management: Classification; filing system; Indexing. Public Relations.	9	3
4	Strategies of Office Work	Office automation: machines and equipment used. Computers: application and advantages. Office Information Management: definition, difference between information and data, process. Office systems and procedures and flow of work. Office Forms and Stationery.	9	4
5	Personnel management	Personnel Management: Office Personnel relations, Office supervision, work measurement, standard of performance, and control.	9	5

Reference Books:

Dr. R.C. Bhatia, Principles of Office Management, Lotus Press New Delhi, 2011

Balachandran, Office Management, Tata McGraw Hills, New Delhi, 2012

Office Management: Dr. Diwakar Chaturvedi, Surjeet Publications, First Edition,2006

Office Management: Dr. Neha Diwedi New age Publications 4th Edition, 2014

David P. Baron, Office Management, 6th Ed.India New Delhi,2012

e-Learning Source:

https://www.youtube.com/watch?v=NJYUg9GbI6Q

Course Articulation Matrix: (Mapping of COs with POs and PSOs)										
PO-PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	1	1	1	1	2	1	1	1
CO2	1	3	1	1	2	-	2	2	1	1	1
CO3	3	2	1	1	3	-	3	1	2	3	2
CO4	2	2	2	2	2	1	2	2	2	1	2
CO5	2	2	2	2	1	-	2	2	2	2	1

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	**Sign & Seal of HoD**

Effective from Session: 2021-2022										
Course Code	BM103	**Title of the Course**	Principles of Economics				**L**	**T**	**P**	**C**
Year	I	**Semester**	I				3	1	0	4
Pre-Requisite	None	**Co-requisite**	None							
Course Objectives	This course aims to acquaint students with the principles of macroeconomics. The coverage includes determining linkages between major macroeconomic variables and the policy implications.									

Course Outcomes	
CO1	Demonstrate the understanding, application, and evaluation of macroeconomics' meaning, nature, scope, limitation, and construction of key macroeconomic data.
CO2	Understand, apply, and analyze different methods for the measurement of national income and classify the types of income.
CO3	Understand, evaluate, analyze, and apply the current economic phenomenon with existing theory and put their views on contemporary economic issues.
CO4	Demonstrate the understanding, application, and evaluation of theories of money and illustrate how banks create credit and the instruments to control credit it.
CO5	Demonstrate the understanding, application, and evaluation of the two-way relationship between the goods market and the money market and illustrate the impact of monetary and fiscal policies on the equilibrium level of real output

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Macro Economics	Nature, importance, and limitations of macroeconomic analysis; macroeconomic variables; Macroeconomics and its interdependence with microeconomics; stock and flow variables; Circular flow of Income.	9	1
2	National Income Accounting	Concepts, Definition, Significance, methods of calculating national income, Problems in measurements of National Income, GNP as an indicator of welfare	9	2
3	Macro Market Analysis	Classical and Keynesian theory of Income determination: Consumption function, Relationship between saving & Consumption, Investment Function, Concepts of the marginal efficiency of Capital, and Marginal Efficiency of Investment. Income determination in two three and four sectors of the economy; the concept of Multiplier and Accelerator	9	3
4	Money in a Modern Economy	Functions and forms of Money; demand for money classical, Keynesian and Fried-Manian approach; Money supply and credit creation.	9	4
5	IS-LM Analysis	Derivation and shifts of IS and LM curves, the intersection of IS and LM Curves (Simultaneous equilibrium of goods and Money market), the Role of monetary and fiscal policy by using IS-LM curves	9	5

Reference Books:5

Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi, 2007.

Vaish, M.C., Macro Economic Theory, Vikas Publishing House Pvt. Ltd., New Delhi, 2007.

Mishra S.K. & Puri, V.K., Modern Macro Economic Theory, Himalayan Publishing House, 2003.

Edward Shapiro, Macro-Economic analysis, Tata Mc Graw Hill, 2003.

Jhingam, M.L. & Stephen, J.K., Managerial Economics, Vrinda Publications Pvt. Ltd. Delhi, 2006.

e-Learning Source:

https://www.youtube.com/watch?v=7Z844jaEBhY

Course Articulation Matrix: (Mapping of COs with POs and PSOs)										
PO-PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	-	-	2	2	-	2	2	2	2	1
CO2	2	-	-	1	2	1	2	2	1	1	1
CO3	2	-	1	2	1	-	1	3	2	2	2
CO4	3	-	1	2	2	1	1	3	2	2	2
CO5	2	-	1	3	2	1	2	3	2	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	**Sign & Seal of HoD**

Integral University, Lucknow

Effective from Session: 2021-2022							
Course Code	BM104	**Title of the Course**	Principles & Concepts of Management	**L**	**T**	**P**	**C**
Year	I	**Semester**	I	3	1	0	4
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about business management & organization.						

Course Outcomes	
CO1	Understand the concepts related to Business Management and know the contribution of various people in this field.
CO2	Understand role of planning and rational decision making in business.
CO3	Develop understanding of different approaches to designing organizational structures.
CO4	Discover and understand the concept of motivation, leadership, power and conflict.
CO5	Understand the foundations of group behaviour and the framework for organizational change and development.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Evolution of Management	Definition, Nature, Scope and Significance of Management, the evolution of Management thought, Approaches of Management, contributions of F.W. Taylor, Henri Fayol, and Chester Bernard to Management Science. Functions of a manager. Social Responsibility of Managers, Values, and Ethics in Management.	9	1
2	Planning	Definition, Nature, Scope, and Significance of Planning, Objectives, Steps of Planning, and Decision making are key steps in planning. The process and techniques of Decision-Making, Long-Range Planning, Strategies, and policies.	9	2
3	Organization	Definition, Nature, Scope and Significance, Approaches to Departments, Line and Staff relationship. Delegation and De-centralization, Committee system, determinants of effective organizing, Staffing – nature and significance, Selection, Appraisal, and Development of managers.	9	3
4	Directing	Issues in managing Hunan factors, Motivation – nature, scope and significance, Theories and techniques, communication, - Definition and significance, Communication Barriers, Building an effective communication system.	9	4
5	Controlling	Definition and Elements Control Techniques, Coordination, Determinants of an Effective Control System, Managerial Effectiveness.	9	5

Reference Books:

Stoner Freeman & Gilbert Jr, Management, Prentice Hall of India, 6th Edition,2013.

Koontz, Principles of Management, Tata Mc Graw Hill, 1st Edition 2008.

Koontz, Principles of Management, Tata McGraw Hill, 1st Edition2008.

Robbins S.P. & Decenzo David A., Fundamentals of Management: Essential Concepts and Applications, Pearson Education.2012.

Rosen Blum M., How to Build Better Vocabulary – Bloomsbury Publication. London,2012.

e-Learning Source:

https://www.youtube.com/watch?v=KxORVTWF2j8

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	1	-	2	3	-	3	2	2	2	2
CO2	2	2	1	1	2	1	2	2	1	1	1
CO3	2	1	-	2	1	-	1	3	3	2	2
CO4	3	2	1	2	2	-	2	3	2	3	2
CO5	2	1	1	2	3	-	3	3	2	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	**Sign & Seal of HoD**

Effective from Session: 2021-2022								
Course Code	LN104	**Title of the Course**	Essential Professional Communication	**L**	**T**	**P**	**C**
Year	I	**Semester**	I	3	1	0	4
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about business management & organization						

	Course Outcomes
CO1	Demonstrate and Understand of the meaning, nature, scope of professional communication.
CO2	Understand Essays and short stories.
CO3	Understand and define the use of Vocabulary
CO4	Understand basic grammar and its implication
CO5	To imply and know the basics of report writing and letter writing

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Professional Communication	It's meaning & importance. Essential of effective communication, Barriers to effective communication, The Cross-Cultural Dimension of Professional communication.	8	1
2	Language through Literature	A. Essay. "The Effect of the Scientific Temper on Man" by Bertrand Russell, "The Aims of Science and Humanities" by Moody. E. Prior . B. Short Stories "The Meeting Pool" by Ruskin Bond, "The Portrait of Lady" by Kushwant Singh.	8	2
3	Basic Vocabulary	Euphemism, One-word substitution, Synonyms, Antonyms, Homophones, Idioms and Phrases, Common mistakes, Confusable words and expressions, Portmanteau words, foreign words and expressions.	8	3
4	Basic Grammar	Articles, Prepositions, Tenses Concords (Subject-Verb agreement), Modal Auxiliaries, Verbs: its Kind & Uses, degree of Comparison, punctuations	8	4
5	Basic Compositions	Report Writing: What is a Report? Kinds and objectives of report, writing reports Business Letter writing: Introduction to business letters, types of business letters, Layout of business letters, Letter of Enquiry/Complaint, Proposal Writing.	8	5

Reference Books:
Martin & Wren - High School English Grammar & Composition, S. Chand & Co. Delhi 2017, India
Lewis Norman - Word Power made easy, W.R. Goyal. Publication & Distributors Delhi., 2016, India
Better Your English- A Workbook for 1st year Students- Macmillan India, New Delhi.2017, India
Raman Meenakshi & Sharma Sangeeta, Technical Communication-Principles & Practice –O.U.P. New Delhi. 2007.
Mohan Krishna & Banerji Meera, Developing Communication Skills – Macmillan India Ltd. Delhi

e-Learning Source:
https://www.youtube.com/watch?v=-xH1EMTYM_o

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO / CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	1	3	2	2	1	-	3	3	2	3	3
CO2	1	2	1	3	2	-	2	2	3	2	2
CO3	1	3	2	2	3	-	3	2	2	3	2
CO4	1	3	2	3	2	-	2	3	3	2	3
CO5	2	2	1	2	3	-	2	2	2	3	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator   **Sign & Seal of HoD**

S. No.	Course code	Course Title	Type of Paper	Period Per Hr./Week/Sem			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	BM105	Business organization	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 5
2	MT116	Business Statistics	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4,5,9,
3	BM162	Financial Performance Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4,5,9
4	BM163	Essentials of Financial Reporting	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4,5,9
5	BM108	Introduction to Business Environment	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓					4,5,
6	BM109	Computerized Accounting	Core	0	1	3	40	20	60	40	100	3:1:0	4	✓	✓	✓				✓	4,5,9
		Total		**15**	**6**	**3**	**240**	**120**	**360**	**240**	**600**		**24**								

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)

Integral University, Lucknow

Course Code	BM105	Title of the Course	Business Organisation	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives		The purpose of this paper is to impart to the students an understanding of the state of the art of business concepts, and practices with a view to preparing them to face the emerging challenges of business & managing					

Course Outcomes	
CO1	Acquire conceptual knowledge of Business and its concept.
CO2	Understand the forms of business organization.
CO3	Understand the concept of Entrepreneurship.
CO4	Understanding the relationship between government and business.
CO5	To understand how business finance is being utilized.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Business Organization and its Environ	Nature and scope of business, business objectives, business as a system, distinction between business, commerce, and trade, Type of Environment-internal, external, micro and macro environment, environmental analysis, Process and limitations of environmental analysis, business and environment interface. Case Study.	9	1
2	Forms of Business Organization	Sole Proprietorship-Features, Advantages & Disadvantages. Partnership-Features, Advantages & Disadvantages, Joint Stock Company- Features, Advantages & Disadvantages, Cooperative Societies, Multinational Corporations. Case Study	9	2
3	Entrepreneurship	Concept and Nature of Entrepreneur, Types of Entrepreneurs, Functions of Entrepreneur, Concept and Nature of Entrepreneurship, Distinction between Entrepreneur and Manager, Role of Entrepreneurship in Economic Development. Case Study.	10	3
4	Government And Business Interface	Meaning of Stock Exchange, Features of Stock Exchange, Functions of Stock Exchange, Concept of BSE, NSE, Sensex & Nifty, Concept of SEBI, Business Combination – concept and causes, Chambers of Commerce and Industries in India – FICCI, CII. Case Study.	9	4
5	Business Finance	Business Finance-Meaning, Sources of Business Finance, Money Market-Functions, Types of Instruments Traded in the Money Market, Securities Market-Concept, Types, Money Market Vs. Security Market. Case Study.	8	5

Reference Books:

Vasishth, Neeru, "Business Organization", Taxmann, New Delhi

Talloo, Thelman J., "Business Organizational and Management", TMH,

Tulsian , P.C., Business Organisation, Pearson

Gupta, R. N. "Business Organisation & Management" Edited 2015 TXMAN Publishing, New Delhi

B.G. Satyaprasad, K. Nirmala, Vedananda Murthy & D.S. Gopalakrishna "Business Organization and Management" Edited 2012, I. K. International Publishing House Pvt. Ltd., New Delhi.

e-Learning Source:

https://www.youtube.com/watch?v=ViwqqpB-6To

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)										
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	1	1	2	2	-	2	1	1	1	1
CO2	1	1	1	2	1	-	3	1	2	1	1
CO3	2	2	2	1	1	2	1	2	1	2	1
CO4	2	1	1	2	1	2	3	1	1	1	1
CO5	2	1	1	2	1	-	2	2	2	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	**Sign & Seal of HoD**

Integral University, Lucknow

Effective from Session: 2021-2022							

					L	T	P	C
Course Code	MT116	**Title of the Course**	Business Statistics		3	1	0	4
Year	I	**Semester**	II					
Pre-Requisite	None	**Co-requisite**	None					
Course Objectives		To familiarize and acquaint the student with accounting standards and various financial reporting practices.						

Course Outcomes

CO1	Understand the basics of central tendency and measure of variation.
CO2	Understand the basics of probability distribution and decision theory.
CO3	Understand the basics of simple correlation and regression.
CO4	Basis of index number and its implication in busine
CO5	Understand the principles of matrices.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Statistical Data and Descriptive Statistics	Measures of Central Tendency Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. Positional Averages Mode, Median (and other partition values including quartiles, deciles, and percentiles). Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their co-efficient, Properties of standard deviation/variance Moments: calculation (including Sheppard's corrections) and significance. Skewness, Kurtosis and Moments.	10	1
2	Probability, Probability Distributions, and Decision Theory	Theory of Probability. Approaches to the calculation of probability Calculation of event probabilities. Addition and multiplication laws of probability. Conditional probability and Bayes Theorem. Expectation and variance of a random variable. Probability distributions: Binomial, Poisson and Normal. The decision environment. Pay-off and regret matrices. Criteria of decision-making: Laplace, Maximum/Minimax, Maximax/Minimum, Savage; and Expectation. (Excluding Bayesian analysis) EVPI and its calculation. Decision Trees.	10	2
3	Simple Correlation and Regression Analysis	Correlation Analysis. Meaning of Correlation simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation. Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates.	9	3
4	Index Numbers	Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariant and composite. Aggregative and average of relatives – simple and weighted. Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers. Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY.	8	4
5	Time Series Analysis	Components of time series. Additive and multiplicative models. Trend analysis. Fitting of trend line using principle of least squares – linear, second-degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Moving averages. Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to moving averages and link-relatives' methods.	8	5

Reference Books:

Levin, Richard and David S. Rubin. Statistics for Management. 7th Edition. Prentice, Hall of India

Siegel, Andrew F. Practical Business Statistics. International Edition. (4th Ed.). Irwin McGraw Hill 2016, India New Delhi

Berenson and Levine. Basic Business Statistics: Concepts and Applications. Prentice Hall, 2017, India, New D

Spiegel M.D. Theory and Problems of Statistics. Schaum"s Outlines Series. Mc Graw Hill Publishing Co, 2015, India, Haryana

Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, 2016, India New Delhi.

e-Learning Source:

https://nptel.ac.in/courses/110107114

Course Articulation Matrix: (Mapping of COs with POs and PSOs)										
PO-PSO / CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	1	-	2	3	-	2	2	2	2	2
CO2	2	1	-	2	2	-	1	2	1	2	2
CO3	3	-	-	1	2	-	1	1	2	1	1
CO4	2	-	-	2	1	-	3	1	2	1	1
CO5	2	-	-	3	2	-	2	2	2	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	**Sign & Seal of HoD**

Effective from Session: 2021-2022									
Course Code	BM162	**Title of the Course**	Financial Performance Management	**L**	**T**	**P**	**C**
Year	I	**Semester**	II	3	1	0	4
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	This paper underpins the knowledge and skills in the area of management accounting and applies the same to evaluate the performance of an entity with the help of budgetary control and standard costing tools. The aim is to set out performance measurement in the context of business objectives.						

Course Outcomes	
CO1	Understanding the modern methods of costing.
CO2	Understanding and preparation of budgetary system and advanced variance analysis
CO3	Understand and apply decision-making techniques in the context of resource optimization and promoting efficiency.
CO4	Divisional performance, transfer pricing, and behavioral considerations in performance management.
CO5	Performance management in private and not-for-profit organizations.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Advanced management accounting technique	Activity-based-costing cost drivers, calculation of costs per driver & per unit Target costing derive a target cost in manufacturing & service industry - Life cycle costing costs involved at different stages of the life cycle. Throughput accounting theory of constraints Throughput Accounting Ratio (TPAR) application in a multi-product entity; and environmental accounting management of environmental costs accounting for environment costs	10	1
2	Advanced budgetary control and standard costing	Budgetary systems such as top-bottom, bottom-up, rolling, zero-based, activity-based, incremental budgets, flexed budgets quantitative analysis using high-low method, applying learning curve model Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances performance analysis with variances assigning the variances to the managers	10	2
3	Pricing and decision-making techniques	Concept of relevant costs –determination of relevance with regard to a contextual decision – opportunity costs –cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario –resource optimization in light of limiting factors –single or multiple factors –make or buy decisions. Factors affecting the pricing of products or services –price elasticity of demand –demand equation –calculate optimum selling price with MR = MC equation–pricing strategies such as skimming, penetration, differential, cost-plus pricing - Explain the uses and benefits of big data and data analytics for planning, costing, decision making, and performance management - Discuss the challenges and risks of implementing and using big data and data analytics in an organization	9	3
4	Performance analysis and divisional performance	Understand & apply financial & non-financial performance indicators (KPIs) using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement using the Value-for-money approach for not-for-profit organizations–economy, efficiency & effectiveness approach - Mechanism for evaluating the performance of a business division and the divisional managers –tools such as Return on Investment (ROI), Residual Income (RI) –the impact of transfer pricing on divisional performance –methods of setting transfer price	8	4
5	Risk Analysis in business decisions and behavioural consideration	Understand the risk & uncertainty in the short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret use of expected value technique decision tree value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact illustrate how behavioural aspects affect the performance of an organisation - External considerations and the impact on performance	8	5

Reference Books:

ACCA Study Material 2020 by Kaplan, BPP

Business Mathematics- Sancheti and Kapoor (Sultan Chand &Sons)2008, India New Delhi

Mathematics and Statistics-Ajay& Alka Goel (Taxmann's Allied), 2016, India New Delhi

Business Mathematics- J.K. Singh (Himalaya publications), 2017, India, New Delhi

N.P. Bali (Author), P.N. Gupta (Author), C.P. Gandhi (Author), A Textbook of Quantitative Techniques, Laxmi Publications; Second edition (2014)

e-Learning Source:

https://www.youtube.com/watch?v=zOXlI-eaoxY

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	-	-	1	-	2	2	2	2	1
CO2	3	1	-	1	1	-	2	2	2	1	1
CO3	2	2	-	1	2	-	2	3	2	2	2
CO4	2	1	-	1	1	-	2	2	2	1	1
CO5	2	1	-	-	2	-	3	2	1	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator   **Sign & Seal of HoD**

Integral University, Lucknow

Effective from Session: 2021-2022							
Course Code	BM163	Title of the Course	Essentials of Financial Reporting	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders						

Course Outcomes	
CO1	Understand the use and application of the IFRS (and Ind AS in India)
CO2	Accounting for transactions using accounting standards
CO3	Understand and apply the principle of revenue recognition
CO4	Preparation of single entity financial statement
CO5	Analysis & interpretation of accounting statements

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Use of IFRS and Ind AS	Understand the application of IFRS in India through the use of Ind AS –the applicability of Ind AS –the mapping of Ind AS to IFRS –differences between IFRS & Ind AS –the list of IFRS (Ind AS) –Process of transition to IFRS for the first time.	10	1
2	Application of IFRS (Ind AS) for transactions	Asset-based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.	10	2
3	Revenue recognition	Understand the principles of recognizing revenue of the business revenue recognition for goods, services, interest and dividends concept of deferred income, and accounting thereof.	8	3
4	Preparation & presentation of financial statements	Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in modules 2 & 3 only) - statement of profit or loss and other comprehensive income –statement of financial position (Balance sheet).	8	4
5	Analysis of financial statements	Analyze the financial performance of an entity using the financial statements –use of ratios in performance evaluation trend analysis comparison with competition or industry average.	9	5

Reference Books:

ACCA Study Material 2020 by Kaplan, BPP

M P Vijay Kumar: Financial Reporting, Snow white

M.C. Shukla and T.S. Grewal. Advanced Accounts. Sultan Chand and Co.

R.L. Gupta and Radhaswamy. Advanced Accounts. Sultan Chand and Co.

Sehgal and Sehgal (Volume 1 and 2). Advanced Accountancy. Taxmann

e-Learning Source:

https://www.youtube.com/watch?v=3go8uVQjKB0

Course Articulation Matrix: (Mapping of COs with POs and PSOs)										
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	1	2	1	-	2	2	2	2	1
CO2	3	1	1	1	1	-	2	2	2	1	1
CO3	2	1	1	2	2	-	2	3	2	1	1
CO4	2	2	2	2	3	-	3	2	3	2	2
CO5	2	2	2	3	2	-	3	2	3	2	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator

Sign & Seal of HoD

Integral University, Lucknow

Effective from Session: 2021-2022							
Course Code	**BM108**	**Title of the Course**	**Introduction to Business Environment**	**L**	**T**	**P**	**C**
Year	I	**Semester**	II	3	1	0	4
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	To familiarize and acquaint the student with accounting standards and various financial reporting practices.						

Course Outcomes	
CO1	To understand the business environment.
CO2	To understand the types of economic Business environment and its types.
CO3	Preparing Economic policy and business.
CO4	To understand the role of government in supporting the business.
CO5	The student will come to know about globalization and economic welfare.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Basic Concepts in Business Environment	Concept, Significance, Factors affecting Business Environment, Interaction Matrix, Process of Environmental Scanning, Social Responsibility of Business, Barriers, Arguments (For & Against).	10	1
2	Types of Economic Environment	Economic System- Capitalism (Features, Merits and Demerits) and Socialism (Features, Merits & Demerits), Mixed Economy (Features, Merits and Demerits) Public Sector and Private Sector with their changing roles.	10	2
3	Economic Policy and Business	Industrial Policy in India, Its historical perspective, Industrial Sickness, IRD Act 1851, MNC- as a source of technology, Collaboration and Joint Venture.	9	3
4	Government and Business	Role of government in regulation and development of business, Monetary Policy, Fiscal policy, MRTP, FERA & FEMA. Consumerism, Consumer Protection Act 1986.	9	4
5	Economic Environment after Globalization	The New Economic Policy, GATT and WTO- Objectives, Function and Principles of Globalization.	9	5

Reference Books:

Adhikari M., Economic Environment of Business, Excel Books, 2000, S. Chand, New Delhi

Ghosh, Economic Environment of Business, Vikas Publications 2004, New Delhi

Morrison J., The International Business Environment, Palgrave, 2003, New Delhi

Agarwal R., Business Environment, Excel Books, 2002, New Delhi

Bedi S.K., Business Environment, Excel Books, 2004, New Delhi

e-Learning Source:

https://www.youtube.com/watch?v=1Qfjf4hbdes

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	2	3	-	3	2	2	2	2
CO2	2	-	-	1	1	-	2	2	1	1	1
CO3	1	-	-	2	1	-	1	3	3	2	2
CO4	3	-	1	2	2	1	2	3	2	3	2
CO5	2	-	1	2	3	2	3	3	2	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	**Sign & Seal of HoD**

Integral University, Lucknow

Effective from Session: 2021-2022							
Course Code	**BM109**	**Title of the Course**	**Computerized Accounting & ERP**	**L**	**T**	**P**	**C**
Year	I	**Semester**	II	0	1	3	4
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives		This course gives an insight into the use of computers, ERP systems and Tally software related to accounting which will impart students with modern use of accounting systems.					

Course Outcomes	
CO1	To develop basic understanding of computers and conceptual knowledge of office packages.
CO2	To acquire conceptual knowledge of ERP and is use in modern organization.
CO3	To understand the basic models of ERP.
CO4	To give an insight on conceptual knowledge of ERP-related technologies.
CO5	To understand the tally software and its implication in accounting.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Computers	What is a computer, Characteristics of a Computer, Advantages of Computers, Limitations of Computers, Types of Computers, Applications of Computers, MS Word, MS Excel, & PowerPoint.	9	1
2	Introduction to ERP	Evolution of ERP; what is ERP? Reasons for the Growth of ERP; Scenario and Justification of ERP in India; Evaluation of ERP; Various Modules of ERP; Advantage of ERP. An Overview of Enterprise	9	2
3	ERP Model	Integrated Management Information; Business Modelling; ERP for Small Business; ERP for Make to Order Companies; Business Process Mapping for ERP Module Design; Hardware Environment and its Selection for ERP Implementation	9	3
4	ERP and Related Technologies	Business Process Re-engineering (BPR), Management Information System (MIS), Executive Information System (EIS), Decision Support System (DSS), Supply Chain Management (SCM)	9	4
5	Overview of Tally	Creation of Company, Tally Configuration, Account Voucher Creation, Voucher Type Selection, Alteration of Vouchers, Reports, VAT computation	9	5

Reference Books:
Manufacturing Resource Planning (MRP II) with Introduction to ERP; SCM; an CRM by Khalid Sheikh, Publisher: McGraw- Hill
Enterprise Resource Planning Paperback – 1 Jul 2017 by Rajesh Ray (Author)
Leon A. & Leon M., Introduction to Computers, Leon Vikas Publishers, 2017 New Delhi
Leon, Fundamentals of Information Technology, Vikas Publishers., 2019- New Delhi
Kakkar D.N., Goyal R., Computer Applications in Management, New Age, 2016, India New Delhi
e-Learning Source:
https://www.youtube.com/watch?v=YqLJwH5OSCU
https://www.youtube.com/watch?v=-Y-B0iDnOUw

Course Articulation Matrix: (Mapping of COs with POs and PSOs)										
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	-	2	1	-	1	2	1	2	2
CO2	2	-	-	2	2	-	1	1	-	1	-
CO3	2	-	-	2	2	-	2	2	1	2	2
CO4	3	1	-	3	2	-	2	1	-	2	2
CO5	3	1	-	2	2	-	2	2	2	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	**Sign & Seal of HoD**