

# Integral University

## DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT

### PROGRAMME: BBA- FS

#### PROGRAMME SPECIFIC OUTCOMES ( PSO ):

- PSO-1:** Graduates can join a professional career in fields of banking, finance service, research and consultancy in private as well as Govt. owned companies of repute in India and abroad.
- PSO-2:** Enable students to take up higher education such as MBA, MFC and other professional courses to become business professionals, researchers, consultants and teachers with core competencies and skills.
- PSO-3:** Demonstrate ability to recognize and identify ethical conflicts, apply ethical reasoning and assess response options relative to the needs and interests of relevant stakeholders to address issues in a business context.
- PSO-4:** Demonstrate the understanding and ability to apply professional standards, theory, and research to address business problems within specific concentrations.

#### PROGRAMME EDUCATIONAL OBJECTIVES ( PEO ):

- PEO-1:** To provide basic infrastructure and instructional facilities to the students to imbibe in them knowledge of Commerce and Management subject's basic principles and practices.
- PEO-2:** To sharpen the inbuilt skill of the students to match with Global Graduates & Post Graduates in the area of Commerce and Management along with producing corporate managers.
- PEO-3:** To provide on the job training to the students to get industrial exposure and acquaintance to the real life business situations.
- PEO-4:** To acquaint students with modern teaching pedagogy by teaching case studies and organizing brainstorming sessions.
- PEO-5:** Organizing curricular and co-curricular activities for developing multifaceted growth and development of personality of students.
- PEO-6:** To teach values and ethics of Management and Corporate Social Responsibility of business to meet the current day national and global corporate challenges.

#### PROGRAMME OUTCOMES ( PO ):

- PO-1:** To produce Commerce and Management graduates equipped with modern communication skills.
- PO-2:** To develop philosophical, legal and ethical awareness to solve the present day problems prevalent in the society.
- PO-3:** Updating Information Technology development by equipping the students with newer ICT mechanism.
- PO-4:** Inculcate the habit of living in groups by forming association/councils for the individual and social causes as well as to organize different functions during the program period.
- PO-5:** To impart ecological and environmental subjects for developing and understanding of health and hygiene by striking a balance between professional job culture and living conditions.
- PO-6:** Apply concept of Commerce & Management subject in developing critical thinking for taking rational decision to solve day to day problems by minimizing uncertainties.

**Integral University**  
**BBA Financial Services**  
**Scheme of Evaluation -2015-16**

YEAR-II

SEMESTER-III

S.N.	Subject Code	Subject	Period (Per Week)			Credit	Evaluation Scheme				
			L	T	P		C	Sessional (CA)			Exam
							CA	TA	Total	ESE	
1	BM250	Concept of Marketing Management	3	1	0	4	15	10	25	75	100
2	BM251	Introduction to Financial Management	3	1	0	4	15	10	25	75	100
3	BM252	Concept of Human Resource Management	3	1	0	4	15	10	25	75	100
4	BM253	Introduction to Entrepreneurship	3	1	0	4	15	10	25	75	100
5	BM254	Fundamentals of Foreign Trade	3	1	0	4	15	10	25	75	100
6	BM255	Fundamentals of Cost Accounting	3	1	0	4	15	10	25	75	100
<b>TOTAL</b>			<b>18</b>	<b>6</b>	<b>0</b>	<b>24</b>	<b>90</b>	<b>60</b>	<b>150</b>	<b>450</b>	<b>600</b>

**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)

**BBA FS YEAR II SEMESTER III**

**Course Code: BM250 Title of The Course : Concept of Marketing Management**

**Approved On :23/05/2015**

**Pre-Requisite: NONE Co-Requisite :NONE**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
3	1	0	4

**Objective:** To teach the students about the all-pervasive nature of markets and their transformation across decades; to expose the rational, sensory & emotional triggers in consumer buying & selling habits and to provide students with the latest information about marketing developments & practices as well as to inculcate managerial approach to marketing problems..

<b>Course Outcomes</b>	
<b>CO 1:</b>	To evaluate the Consumer Needs, Wants, and Consumer Insights.
<b>CO 2:</b>	To analyze the effective use of Market Targeting, Target Market Strategies, Product Positioning
<b>CO 3:</b>	To examine the reasons behind implementation of influencing pricing decisions and Pricing Strategies
<b>CO 4:</b>	To determine the best methods of Advertising and Public Relations, Personal Selling and Sales Promotion, Sales Promotion.
<b>CO 5:</b>	To analyze the effective use of alternatives in Type of Marketing Channel implementation of different trends in the area of marketing

<b>Unit No</b>	<b>Title of The Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs</b>
<b>1</b>	<b>Introduction to Marketing Management</b>	Introduction – Meaning and nature of marketing management, objectives and importance of marketing management, marketing concepts. Consumer Needs, Wants, and Consumer Insights: Introduction, Needs and Wants, Using Needs/Wants Insight in Marketing, Benefits Sought By Consumers, The Impact of Emotional Benefits, Consumer Insight, Possible Sources of Insights, Using Insights, Finding and Developing an Insight , The Role of an Insight in Product Development and Marketing.	<b>09</b>
<b>2</b>	<b>Segmentation Targeting and Positioning (STP)</b>	Market Segmentation and Product Positioning: Introduction, Market Segmentation, Market Targeting, Target Market Strategies, Product Positioning and Differentiation, Choosing a Differentiation and Positioning Strategy, Changing the Product Positioning, USPs	<b>09</b>
<b>3</b>	<b>Marketing Mix: Product and Price</b>	Products and Services: Introduction, Levels of Product and Services, Classifications, Product and Service Decisions. Branding, New Product Development and Product Life Cycle (PLC), Services Marketing: The Nature and Characteristics of a Service, Marketing Strategies for Service Firms. Pricing: Introduction - factors influencing pricing decisions and Pricing Strategies.	<b>09</b>
<b>4</b>	<b>Marketing Mix: Promotion</b>	Marketing Communication, Integrated Marketing Communications (IMC), and Promotion Mix Strategies – Push and Pull Strategy. Advertising and Public Relations, Personal Selling and Sales Promotion, Sales Promotion - Trade Shows, Trade Sales Promotion, Consumer Sales Promotion. Publicity and direct marketing - Direct Marketing, Benefits of Direct Marketing, Direct Marketing Channels, Public and Ethical Issues in Direct Marketing.	<b>09</b>
<b>5</b>	<b>Marketing Mix: Place (Distribution channel)</b>	Distribution Channels: Introduction, Type of Marketing Channel, Channel Motivation, Importance of Channel of Distribution, Multiple Channels Distribution, Retail, Levels of Service, Corporate Retailing, The New Retail Environment. New trends in the area of marketing.	<b>09</b>

**References Books:**

Kotler, Philip and Armstrong. (2007). *Principles of Marketing*. (12<sup>th</sup>ed.). New York: Pearson Education.

Ramaswamy and Namakumari. (2005). *Marketing Management*. Macmillan.

Arun Kumar and Meenakshi. (2007). *Marketing Management*. Vikas.

Lamb, Hair and Danniel. M. C. (2004). *Marketing*. (7<sup>th</sup>ed.). Thomson

Evans and Berman. (2005). *Marketing*. (2<sup>nd</sup>ed.). Biztantra

**BBA-FS YEAR-II SEMESTER-III**

**Course Code: BM251 Title of The Course :Introduction to Financial Management**

**Approved On :23/05/2015**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
3	1	0	4

**Pre-Requisite:NONE Co-Requisite :NONE**

**Objective:**At the end of this subject, students will be familiar with the basic concepts of financial management including leverages, cost of capital, capital budgeting, capital structure, working capital, and dividend policy.

<b>Course Outcomes</b>	
<b>CO 1:</b>	To know about the basic concepts of financial management.
<b>CO 2:</b>	To understand the leverages and cost of capital.
<b>CO 3:</b>	To describe the various techniques of capital budgeting.
<b>CO 4:</b>	To learn about the concept of management of working.
<b>CO 5:</b>	To know about the dividend policy and capitalstructure.

<b>Unit No</b>	<b>Title of The Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs</b>
<b>1</b>	<b>Introduction to Financial Management</b>	Meaning and Definition of Financial Management, Goals of Financial Management, The Fundamental Principle of Finance, Risk-return trade-off, Agency problem, Emerging roles of financial managers in India; Time Value of Money:Future Value, Present Value, Annuity, Perpetuity	<b>09</b>
<b>2</b>	<b>Leverages and Cost of Capital</b>	Leverages: Operating leverage, financial leverage and Combined leverage, EBIT-EPS analysis, Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC	<b>09</b>
<b>3</b>	<b>Techniques of Capital Budgeting</b>	Capital Budgeting – Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI , IRR, Accept/reject criteria	<b>09</b>
<b>4</b>	<b>Management of Working Capital</b>	Introduction, Concepts of working capital, Operating and cash conversion cycle, Permanent and variable working capital, Balanced working capital position, Determinants of working capital, Issues in working capital management, Estimating working capital requirement	<b>09</b>
<b>5</b>	<b>Dividend Policy and Capital Structure</b>	Meaning of dividend policy, factors influencing dividend policy, objectives of dividend policy, stability of dividends, forms of dividend; Meaning of Capital Structure, factors determining capital structure, capital structure planning and policy, approaches to establish target capital structure	<b>09</b>

<b>References Books:</b>
Khan M. Y. and Jain P. K. (2008), Financial Management 3rd Edition, McGraw Hill
I. M. Pandey (2003), Financial Management, 10 <sup>th</sup> edition, Vikas Publishing House.
Michael C. Ehrhardt and Eugene F. Brigham. (2008). <i>Corporate Finance</i> . (1 <sup>st</sup> ed.). South-Western Pub
Richard A. Brealey, Stewart Myersand Franklin Allen. (2013). <i>Principles of corporate finance</i> . (11 <sup>th</sup> ed.). McGraw Hill
Prasanna Chandra. (2007). <i>Financial Management Theory and Practice</i> . (7 <sup>th</sup> ed.). McGraw Hill.

**BBA-FS YEAR-II SEMESTER-III**

Course Code: BM 252

Title of The Course :Concept of Human Resource Management

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite :NONE

L	T	P	C
3	1	0	4

**Objective:** At the end of this subject, students will be able to familiarize with various aspects of human resource management strategies for better management of people in the organizations.

Course Outcomes	
<b>CO 1:</b>	To understand the purpose, process and applications of human resource planning in the context of different organizational strategies.
<b>CO 2:</b>	To create a critical appreciation and knowledge of understanding the determinants of human resource requirements.
<b>CO 3:</b>	To create practical awareness about the current trends in human resource planning in global companies.
<b>CO 4:</b>	To explain the promotion policy and types of transfer- demotion-causes of demotion.
<b>CO 5:</b>	To understand the objective of performance appraisal and 360-degree appraisal.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	<b>Introduction to Human Resource Management</b>	Meaning - definitions, objectives and importance of HRM, functions of HRM– managerial functions – operative functions-nature and scope of HRM – HR manager. Role, qualification and qualities.	09
2	<b>Human resource planning, Recruitment and Selection</b>	Meaning and importance of human resource planning, benefits of human resource planning, Meaning of recruitment,selection, Methods of Recruitment and Selection - Uses of tests in selection, Problems involved in placement	09
3	<b>Training, Induction and HRM Strategies</b>	Meaning of Training and Induction, Objective and purpose of induction, Need for training, benefits of training,Identification of training needs, methods of training.HRM Strategies - Human capital – emotional quotient –mentoring.	09
4	<b>Promotion and Transfers</b>	Meaning of promotion-Purposes and types – promotion policy – bases of promotion – seniority v/s merit– transfer, need – purposes –types of transfers- demotion –causes of demotion	09
5	<b>Performance Appraisal and compensation</b>	Meaning - objectives of performance appraisal, 360-degree appraisal, other methods of performance appraisal andlimitations. Principles - techniques of wage fixation, job evaluation, compensation -meaning of compensation, objectives and importance of compensation	09

References Books:
P. SuBBA-(FS) Rao. (2009). <i>Personnel and Human Resource Management</i> . Himalaya Publishing House.
Aswathappa. (2010). <i>Human Resource Management</i> . Tata McGraw Hill Education.
C.B.Gupta. (2014). <i>Human Resource Management</i> . Sultana chand and sons.
Edwin Flippo. (1996). <i>Personnel Management and industrial relations</i> . McGraw Hill.
P. N. Reddy and H. R. Appannaiah. (2012). <i>Personnel Management</i> . Himalaya Publishing House.

### BBA-FS YEAR-II SEMESTER-III

**Course Code:BM253 Title of The Course : Introduction to Entrepreneurship**

**Approved On :23/05/2015**

**Pre-Requisite:NONE Co-Requisite :NONE**

L	T	P	C
3	1	0	4

**Objective:**The objective of this subject is to familiarize the students with the fundamentals of entrepreneurship, business principles and ideas – with a focus on global business environment; to help them understand the theories of Entrepreneurship, Entrepreneurial Motivation, how to form a Business plan; to familiarize them with laws and regulations that govern entrepreneurship.marketing implications and to discuss measure and analyze several facets in the area of services marketing essential for the success of a service sector.

Course Outcomes	
<b>CO 1:</b>	The basics of business and management that are relevant to entrepreneur.
<b>CO 2:</b>	Knowledge about recounting stories of past entrepreneurial success and failure.
<b>CO 3:</b>	Ability to explore to new business opportunities and potential business ideas.
<b>CO 4:</b>	Knowledge of entrepreneurial theories.
<b>CO 5:</b>	Knowledge of various models related to entrepreneurial studies.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	<b>Theories of Entrepreneurship</b>	Who is an Entrepreneur?, Theories of Entrepreneurship, Economic Entrepreneurship Theories, Psychological Entrepreneurship Theories, Personality Traits theory, Locus of Control, Need for Achievement theory, Traits of Successful Entrepreneurs, Types of Entrepreneurs, Clarence Danh of Classification, Arthur H. Cole Classification, Classification on the Basis of Ownership, Classification Based on the Scale of the Enterprise.	09
2	<b>Entrepreneurial Motivation</b>	Entrepreneurial Motivation, the Needs Framework, Entrepreneurship Development Programmes (EDPs), The Kakinada Experiment, Objectives of Entrepreneurship Development Programmes (EDPs), The Entrepreneurship Development Programme Model in India, Criteria for the Evaluation of EDPs.	09
3	<b>Forming a Business Plan</b>	Forming a Business, Business Structure, Creating a Business Plan, Market Size Analysis, Funding a Business Plan, Regulations and Laws, Sustaining a Business, Customer Satisfaction, Commerce Bank, Customer Service scenario in India, Managing cash flows, Employee Buy-in, HCL, Government Incentives and Resources.	09
4	<b>Growing the Business</b>	Growing the Business, Managing Creativity, Innovation and the Sense of Ownership in a Growing Organization, Creativity and Innovation, Strategies for Growth, Organic and Inorganic Growth, Growing the business across geographical borders.	09
5	<b>The Global Entrepreneur</b>	Laws and regulations that govern entrepreneurship, Things to know and plan before setting up a venture for the global market, Ideas to arrange for finances, Support system for entrepreneurs, Identifying opportunities in the global market, Case studies.	09

**References Books:**

Hatten, Timothy S. (2011). Small Business Management: Entrepreneurship and Beyond, Mason: Cengage Learning.
Hisrich, Robert. Michael Peters and Dean Shepherd. (2006). Entrepreneurship. New Delhi: Tata McGraw-Hill Education.
Bansal, Rashmi. (2012). Connect the Dots. New Delhi: Westland.
Bohoney, Jason. (2011). The Entrepreneurship Toolkit: Successful Approaches to Fostering Entrepreneurship.
Bansal, Rashmi. (2012). Stay Hungry, Stay Foolish. New Delhi: Westland.

### BBA-FS YEAR-II SEMESTER-III

**Course Code: BM254 Title of The Course : Fundamentals Of Foreign Trade**

**Approved On :23/05/2015**

**Pre-Requisite:NONE Co-Requisite :NONE**

L	T	P	C
3	1	0	4

**Objective:**To impart a clear understanding of framework of Export Import Trade, various documents related to procedures in exporting and importing, export shipment procedures, export finance and export incentives

Course Outcomes	
<b>CO 1:</b>	To know about the overview on foreign trade.
<b>CO 2:</b>	To understand the conducting business in multiple countries.
<b>CO 3:</b>	To describe the economic integration and agreements.
<b>CO 4:</b>	To learn about the concept of joint ventures and foreign collaborations.
<b>CO 5:</b>	To know about the regulations for foreign trade.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	<b>An Overview on Foreign Trade</b>	Importance - nature and scope of International business; Modes of entry into International Business. Internationalization process and managerial implications.	09
2	<b>Conducting Business in Multiple Countries</b>	Framework for analysing international business environment – Domestic, foreign and global environments and their impact on international business - UNESCO guidelines.	09
3	<b>Economic Integration and Agreements</b>	Levels of Economic integration, NAFTA, SAFTA, ASEAN, EU and recent multilateral agreement in India's foreign trade.	09
4	<b>Joint Ventures and Foreign Collaborations</b>	Joint Ventures and other forms for strategic alliances: Traditional and emerging reasons for forming strategic alliances: Pitfalls in strategic alliances; Making cross-cultural alliances work	09
5	<b>Regulations for Foreign Trade</b>	India Laws and Regulations Governing International Business Transactions, Taxation of foreign income; foreign investment; Setting up offices and branches abroad.	09

**References Books:**

- |   |
|---|
| Ghanshyam Sharma. (2010). <i>International Trade Theory and Practice</i> . Centrum Press. |
| Swami, K.D. : International Trade   |
| M.L. Varma. (2012). <i>Foreign Trade Management</i> . Government of India.                |
| Singhai : International Trade   |
| Vaish, M.C. (2002). <i>Macro Economics</i> . Vikas Publishing House                       |

**BBA-FS YEAR-II SEMESTER-III**

**Course Code: BM255 Title of The Course : Fundamentals Of Cost Accounting**

**Approved On :23/05/2015**

**Pre-Requisite:NONE**

**Co-Requisite :NONE**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
3	1	0	4

**Objective:**At the end of this course, students will be able to familiarize with the basic of cost accounting, cost sheet, material costing, labour costing, overhead costing, job costing, and batch costing.

<b>Course Outcomes</b>	
<b>CO 1:</b>	Understanding the concept of Cost Accounting.
<b>CO 2:</b>	Knowledge about various costing in business
<b>CO 3:</b>	Knowledge of Preparation of Cost sheet.
<b>CO 4:</b>	Knowledge of Material, labour and overheads.
<b>CO 5:</b>	Understanding the concept of Job and Batch costing.

<b>Unit No</b>	<b>Title of The Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs</b>
<b>1</b>	<b>Introduction to Cost Accounting</b>	Introduction, Meaning and Definition of Cost, Costing and Cost Accounting; Objectives of Costing, Comparison between Financial Accounting and Cost Accounting, Designing and Installing a Cost Accounting System; Cost Concepts, Classification of Costs, Cost Unit, Cost Centre; Elements of Cost; Preparation of Cost Sheet ;Tenders and Quotations	<b>09</b>
<b>2</b>	<b>Material Costing and Control</b>	Meaning, Types: Direct Material, Indirect Material; Material Control, Techniques of Inventory Control: Levels settings, EOQ, ABC Analysis, VED Analysis, Just In-Time, Perpetual Inventory System; Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average PriceMethod	<b>09</b>
<b>3</b>	<b>Labour Cost</b>	Meaning, Types: Direct Labour, Indirect Labour; Timekeeping, Time booking, Idle Time, Overtime, Labour Turn Over, Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems: Halsey plan, Rowan Plan & Taylor's differential Piece Rate System	<b>09</b>
<b>4</b>	<b>Overheads</b>	Meaning and Definition; Classification of Overheads; Allocation of Overheads, Apportionment of Overheads, Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous Equations Method, Absorption of Factory Overheads, Methods of Absorption, Machine Hour Rate	<b>09</b>
<b>5</b>	<b>Job and Batchcosting</b>	Definition and Features of Job cost; Pre requisites of Job costing; Source documents, Preparation of job cost sheet; Definition of Batch costing and its accounting procedure; Determination of economic batch size, Preparation of batch cost sheet	<b>09</b>

<b>References Books:</b>
S P Jain and K L Narang – Cost and Management accounting, Jain book agency, 14 <sup>th</sup> edition.
Shashi K. Gupta and R. K. Sharma (2012), Management Accounting, 5 <sup>th</sup> edition, KalyaniPublishers / LyallBkDepot.
Khan and Jain (2013), Management Accounting Text Problems & Cases, 6th edition, Tata McgrawHill Publishing CoLtd.
M. N. Arora (2012), Accounting for Management, 4 <sup>th</sup> edition, Himalaya PublishingHouse.
M. E. ThukaramRao (2009), Management Accounting, 1st edition, New Age InternationalLtd