

IntegralUniversity, Lucknow
Department of Commerce & Business Management
PROGRAMME: B.COM(H)

PROGRAMME SPECIFIC OUTCOMES (PSO):

- 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.
- Enable students to take up higher education such as MBA, MFC, CA, CS, ICWA and other professional courses to become business professionals, researchers, consultants and teachers with core competencies and skills
- 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.
- Demonstrate the understanding and ability to apply professional standards, theory, and research to address business problems within specific concentrations.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO):

- 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.
- 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.
- To provide on the job training to the students to get industrial exposure and acquaintance to the real life business situations.
- To acquaint students with modern teaching pedagogy by teaching case studies and organizing brainstorming sessions.
- Organizing curricular and co-curricular activities for developing multifaceted growth and development of personality of students.
- 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):

- To produce Commerce and Management graduates equipped with modern communication skills.
- To develop philosophical, legal and ethical awareness to solve the present day problems prevalent in the society.
- Updating Information Technology development by equipping the students with newer ICT mechanism.
- 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.
- 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.
- Apply concept of Commerce & Management subject in developing critical thinking for taking rational decision to solve day to day problems by minimizing uncertainties.

IntegralUniversity, Lucknow
Department of Commerce & Business Management
Study and Evaluation Scheme
Choice Based Credit System
B.Com(H)
w.e.f.Session 2020-21

Total Credit-146

YEAR -I

SEMESTER- I

S.N.	Subject Code	Subject	Period (Per Week)			Credit C	Evaluation Scheme				
			L	T	P		Sessional (CA)			Exam	Subject Total
						UE	TA	Total	ESE		
1	BM101	Financial Accounting	3	1	0	4	40	20	60	40	100
2	MT105	Quantitative Techniques	3	1	0	4	40	20	60	40	100
3	BM102	Office Management	3	1	0	4	40	20	60	40	100
4	BM103	Principles of Economics	3	1	0	4	40	20	60	40	100
5	BM104	Principles & Concepts of Management	3	1	0	4	40	20	60	40	100
6	LN104	Essential Professional Communication	3	1	0	4	40	20	60	40	100
TOTAL			18	6	0	24	240	120	360	240	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)

B.COM - I YEAR SEMESTER - I

Course Code : BM101

Title of The Course : FINANCIAL ACCOUNTING

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

Objective : 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 sound understanding of accounting procedure 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
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
2	Subsidiary Books	Recording of transactions in Subsidiary Books of Accounts, Preparation of Journal, Ledger and Trial balance.	10
3	Preparation of Final Accounts:	Preparation of final accounts with adjustments (including manufacturing account) Depreciation Accounting, Valuation of Stock, Reserve and provision	9
4	Negotiable instruments	Accounting procedure for Negotiable Instruments. Bills of exchange.	9
5	Errors and Rectification	Accounting Errors and Rectification, Preparation of Bank Reconciliation Statement	8

References 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 Londoni

B.COM - I YEAR SEMESTER - I

Course Code : MT105

Title of The Course : QUANTATIVE TECHNIQUES

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

Objective : The basic objective of this course is to provide fundamental knowledge about business mathematics.

Course Outcomes	
CO 1:	Understand the basics of Set theory and its implication in business.
CO 2:	Understand Equation theory and permutation and combination.
CO 3:	Understand how to use different mean method.
CO 4:	Basis differentiation and Integration
CO 5:	Understand the principles of matrices.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
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
2	Equation	Equations: Linear, quadratic and simultaneous, Nature and Roots of quadratic Equation, Permutations and combinations.	9
3	Progression	Progression: Arithmetic, Geometric and Harmonic progression, General Idea of infinite series.	8
4	Integration	Basis differentiation and Integration (including maxima and minima, excluding trigonometric and inverse trigonometric functions),	8
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

References 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)

B.COM - I YEAR SEMESTER - I

Course Code : BM102

Title of The Course : OFFICE MANAGEMENT

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

Objective : The objective of this paper is to help students to acquire conceptual knowledge of the Office Management and to impart skills for handling various kinds of office issues.

Course Outcomes	
CO 1:	Understand the basics of office establishment (Location & Layout) and functioning of modern office.
CO 2:	Understand different methods of typing & duplicating and correspondence handling used in modern office.
CO 3:	Understand how to prepare office reports and modern filing and its indexing systems used in offices.
CO 4:	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.
CO 5:	Understand the office personnel management and work measurement standards.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
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
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
3	Official Reports	Office Reports: kinds of reports, preparing a good report. Record Management: Classification; filing system; Indexing. Public Relations.	9
4	Strategies of Office work	Office automation: machines and equipments 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
5	Personnel management	Personnel Management: Office Personnel relations, Office supervision, work measurement, standard of performance and control.	9

References Books:
Dr. R.C. Bhatia, Principles of Office Management, Lotus Press New Delhi, 2011
Balachandran, Office Management, Tata McGraw Hills, New Delhi, 2012
OfficeManagement:Dr.DiwakarChaturvedi,Surjeet Publications,FirstEdition,2006
Office Management: Dr. Neha Diwedi New age Publications 4 th Edition, 2014
David P. Baron, Office Management, 6th Ed.India New Delhi,2012

B.COM - I YEAR SEMESTER - I

Course Code : BM103

Title of The Course : PRINCIPLES OF ECONOMICS

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

Objective : This course aims to acquaint students with the principles of macroeconomics. The coverage includes determination of and linkages between major macroeconomic variables and the policy implications there of.

Course Outcomes	
CO 1:	Demonstrate the understanding, application and evaluation of the meaning, nature, scope and limitation of macroeconomics and construction of key macroeconomic data.
CO 2:	Understand, apply and analyze different methods for the measurement of national income and classify the types of income.
CO 3:	Understand, evaluate, analyze and apply the current economic phenomenon with existing theory and put their views on contemporary economic issues.
CO 4:	Demonstrate the understanding, application and evaluation of theories of money and illustrate how banks create credit and the instruments to control credit it.
CO 5:	Demonstrate the understanding, application and evaluation of two way relationship between goods market and 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
1	Macro Economics	Nature, importance and limitations of macroeconomic analysis; macroeconomic variables; Macro economics and its interdependence with microeconomics; stock and flow variables; Circular flow of Income.	9
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
3	Macro Market Analysis	Classical and Keynesian theory of Income determination: Consumption function, Relationship between saving & Consumption, Investment Function, Concepts of marginal efficiency of Capital and Marginal Efficiency of Investment. Income determination in two three and four sector of economy; concept of Multiplier and Accelerator	9
4	Money in a Modern Economy	Functions and forms of Money; demand for money classical, Keynesian and Friedmanian approach; Money supply and credit creation.	9
5	IS-LM Analysis	Derivation and shifts of IS and LM curves. Intersection of IS and LM Curves (Simultaneous equilibrium of goods and Money market), Role of monetary and fiscal policy by using IS-LM curves.	9

References Books:
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

B.COM - I YEAR SEMESTER - I

Course Code: BM104

Title of The Course : PRINCIPLES & CONCEPTS OF MANAGEMENT

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : The basic objective of this course is to provide fundamental knowledge about business management & organization.

Course Outcomes	
CO 1:	Understand the concepts related to Business Management and know the contribution of various people in this field
CO 2:	Understand role of planning and rational decision making in business.
CO 3:	Develop understanding of different approaches to designing organizational structures.
CO 4:	Discover and understand the concept of motivation, leadership, power and conflict.
CO 5:	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
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
2	PLANNING	Definition, Nature, Scope and significance of Planning, Objectives, Steps of Planning, Decision making as key step in planning. The process and techniques of Decision Making, Long Range Planning, Strategies and policies.	9
3	ORGANISATION	Definition, Nature, Scope and significance, Approaches to Departments, Line and Staff relationship. Delegation and Decentralisation, Committee system, determinants of effective organizing, Staffing – nature and significance, Selection, Appraisal and Development of Managers,	9
4	DIRECTING	: Issues in managing Human factors, Motivation – nature, scope and significance, Theories and techniques, communication , - Definition and significance, Communication Barriers, Building effective communication system.	9
5	CONTROLLING	Definition and Elements Control Techniques, Coordination, Determinants of an Effective Control System, Managerial Effectiveness.	9

References 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,PrinciplesofManagement,TataMcGrawHill,1stEdition2008
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.

B.COM - I YEAR SEMESTER - I

Course Code : LN104

Title of The Course : ESSENTIAL PROFESSIONAL COMMUNICATION

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

Objective : The basic objective of this course is to provide fundamental knowledge about business management & organization

Course Outcomes	
CO 1:	Demonstrate and Understand of the meaning, nature, scope of professional communication.
CO 2:	Understand Essay and short stories.
CO 3:	Understand and define the use of Vocabulary
CO 4:	Understand basic grammar and its implication
CO 5:	To imply and know basics of report writing and letter writing

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Professional Communication	Its meaning & importance. Essential of effective communication, Barriers to effective communication, The Cross Cultural Dimension of Professional communication.	8
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
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
4	Basic Grammar	Articles, Prepositions, Tenses Concordances(Subject-Verb agreement), Modal Auxiliaries, Verbs: its Kind & Uses, degree of Comparison, punctuations	8
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

References 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