

# Integral University

## DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT

### PROGRAMME: B.COM(H)

#### 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, CA, CS, ICWA 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**  
**B.COM(H)**  
**Scheme of Evaluation -2015-16**

**YEAR -I**

**SEMESTER- I**

S.N.	Subject Code	Subject	Period (Per Week)			Credit C	Evaluation Scheme				
			L	T	P		Sessional (CA)			Exam	Subject Total
							CA	TA	Total	ESE	
1	BM101	Financial Accounting	3	1	0	4	15	10	25	75	100
2	MT105	Quantitative Techniques	3	1	0	4	15	10	25	75	100
3	BM102	Office Management	3	1	0	4	15	10	25	75	100
4	BM103	Principles of Economics	3	1	0	4	15	10	25	75	100
5	BM104	Principles & Concepts of Management	3	1	0	4	15	10	25	75	100
6	LN104	Essential Professional Communication	3	1	0	4	15	10	25	75	100
<b>TOTAL</b>			18	6	0	24	90	60	150	450	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	
CO 1:	Acquire conceptual knowledge of basics of accounting
CO 2:	Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
CO 3:	Preparing financial statements in accordance with appropriate standards.
CO 4:	Prepare ledger accounts using double entry, bookkeeping and record journal entries accordingly
CO 5:	Interpreting the business implications of financial statement information

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

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

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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.

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

<b>Unit No</b>	<b>Title of The Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs</b>
1	<b>Introduction</b>	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	<b>Communication Skills</b>	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	<b>Official Reports</b>	Office Reports: kinds of reports, preparing a good report. Record Management: Classification; filing system; Indexing. Public Relations.	9
4	<b>Strategies of Office work</b>	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	<b>Personnel management</b>	Personnel Management: Office Personnel relations, Office supervision, work measurement, standard of performance and control.	9

<b>References Books:</b>
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 4 <sup>th</sup> 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 macro economics. The coverage includes determination of and linkages between major macroeconomic variables and the policy implications thereof.

<b>Course Outcomes</b>	
<b>CO 1:</b>	Demonstrate and Understand of the meaning, nature, scope and limitation of macroeconomics and construction of key macroeconomic data.
<b>CO 2:</b>	Understand different methods for the measurement of national income and classify the types of income.
<b>CO 3:</b>	Associate the current economic phenomenon with existing theory and put their views on contemporary economic issues
<b>CO 4:</b>	Demonstrate the meaning and function and theories of money and illustrate how banks create credit and the instruments to control credit it.
<b>CO 5:</b>	Understand the 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.

<b>Unit No</b>	<b>Title of The Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs</b>
1	<b>Macro Economics</b>	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	<b>National Income Accounting</b>	concepts , Definition, Significance , methods of calculating national income, Problems in measurements of National Income, GNP as an indicator of welfare	9
3	<b>Macro Market Analysis</b>	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	<b>Money in a Modern Economy</b>	Functions and forms of Money; demand for money classical, Keynesian and Friedmanian approach; Money supply and credit creation.	9
5	<b>IS-LM Analysis</b>	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. &amp; Puri, V.K., Modern Macro Economic Theory, Himalayan Publishing House, 2003.

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

Jhingam, M.L. &amp; 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	
<b>CO 1:</b>	Understand the concepts related to Business.
<b>CO 2:</b>	Demonstrate the roles, skills and functions of management.
<b>CO 3:</b>	Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
<b>CO 4:</b>	Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.
<b>CO 5:</b>	Understanding the feature of controlling and knowing how it is a pillar of management.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	<b>EVOLUTION OF MANAGEMENT</b>	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	<b>PLANNING</b>	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	<b>ORGANISATION</b>	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	<b>DIRECTING</b>	: 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	<b>CONTROLLING</b>	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,2013Koontz, *Principles of Management*, Tata Mc Graw Hill, 1st Edition 2008Koontz,*PrinciplesofManagement*,TataMcGrawHill,1stEdition2008Robbins S.P. & Decenzo David A., *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.2012Rosen 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	
<b>CO 1:</b>	Demonstrate and Understand of the meaning, nature, scope of professional communication.
<b>CO 2:</b>	Understand Essay and short stories.
<b>CO 3:</b>	Understand and define the use of Vocabulary
<b>CO 4:</b>	Understand basic grammar and its implication
<b>CO 5:</b>	To imply and know basics of report writing and letter writing

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	<b>Professional Communication</b>	Its meaning & importance. Essential of effective communication, Barriers to effective communication, The Cross Cultural Dimension of Professional communication.	8
2	<b>Language through Literature</b>	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	<b>Basic Vocabulary</b>	Euphemism, One word substitution, Synonyms, Antonyms, Homophones, Idioms and Phrases, Common mistakes, Confusable words and expressions, Portmanteau words, Foreign words and expressions.	8
4	<b>Basic Grammar</b>	Articles, Prepositions, Tenses Concords(Subject-Verb agreement), Modal Auxiliaries, Verbs: its Kind & Uses, degree of Comparison, punctuations	8
5	<b>Basic Compositions</b>	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 &amp; Wren - High School English Grammar &amp; Composition, S.Chand &amp; Co. Delhi 2017, India

Lewis Norman - Word Power made easy, W.R.Goyal. Publication &amp; Distributors Delhi., 2016, India

Better Your English- A Workbook for 1st year Students- Macmillan India, New Delhi.2017 , India

Raman Meenakshi &amp; Sharma Sangeeta, Technical Communication-Principles &amp; Practice –O.U.P. New Delhi. 2007.

Mohan Krishna &amp; Banerji Meera, Developing Communication Skills – Macmillan India Ltd. Delhi