

# 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- II

S.N.	Subject Code	Subject	Period (Per Week)			Credit	Evaluation Scheme				
			L	T	P		C	Sessional (CA)			Exam ESE
						CA		TA	Total		
1	BM105	Business organization	3	1	0	4	15	10	25	75	100
2	MT116	Business Statistics	3	1	0	4	15	10	25	75	100
3	BM106	Public Finance	3	1	0	4	15	10	25	75	100
4	BM107	Advance Accounting	3	1	0	4	15	10	25	75	100
5	BM108	Introduction to Business Environment	3	1	0	4	15	10	25	75	100
6	BM109	Computerised Accounting	0	1	3	4	15	10	25	75	100
<b>TOTAL</b>			15	6	3	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 - II

Course Code : BM105

Title of The Course : BUSINESS ORGANISATION

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

Objective : The purpose of this paper is to impart to the students an understanding of state of the art of business concepts, practices with a view to preparing them to face the emerging challenges of business& managing business processes.

Course Outcomes	
CO 1:	Acquire conceptual knowledge of Business and its concept.
CO 2:	Understand the forms of business organization.
CO 3:	Understand the concept of Entrepreneurship
CO 4:	Understanding the relationship between government and business
CO 5:	To understand that how business finance is being utilized.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	BUSINESS CONCEPT,	Nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade.	9
2	FORMS OF BUSINESS ORGANIZATION	Sole proprietorship, partnership, joint stock company, types of company , cooperative societies, multinational corporations.	9
3	ENTREPRENEURSHIP	Concept and nature, entrepreneurial opportunities in contemporary business environment process of setting up a business enterprise; choice of a suitable form of business organization, feasibility and preparation business plan	10
4	GOVERNMENT AND BUSINESS INTERFACE	stock exchange in India, business combination – concept and causes, chambers of commerce and industries in India – FICCI, CII Association	9
5	BUSINESS FINANCE	Financial need of Business methods & sources of finance. Security Market, Money Market Study of Stock Exchange & SEBI.	8

References Books:
Vasishth, Neeru, "Business Organization", Taxmann, New Delhi
Taloo, Thelman J., "Business Organizational and Management", TMH, New Delhi
Tulsian, P.C., Business Organisation, Pearson Education, New Delhi
Gupta, R. N. " Business Organisation & Management" Edited 2015 TXMAN Publishing, New Delhi 110011
B.G. Satyaprasad , K. Nirmala , Vedananda Murthy & D.S. Gopalakrishna " Business Organization and Management" Edited 2012, I. K. International Publishing House Pvt. Ltd. 4435-36/7, Ansari Road, Dariyaganj , New Delhi - 110002, Delhi, India

B.COM - I YEAR SEMESTER - II

Course Code : MT116

Title of The Course : BUSINESS STATISTICS

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

Objective : To familiarize and acquaint the student with accounting standards and various financial reporting practices.

Course Outcomes	
CO 1:	Understand the basics of central tendency and measure of variation.
CO 2:	Understand the basics of probability distribution and decision theory.
CO 3:	Understand the basics of simple correlation and regression.
CO 4:	Basis of index number and its implication in business
CO 5:	Understand the principles of matrices.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
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
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
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
4	Index Numbers	Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariants 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
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

References 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 Delhi
Spiegel M.D. Theory and Problems of Statistics. Schaum's Outlines Series. McGrawHill Publishing Co, 2015, India Haryana.
Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, 2016, India New Delhi

B.COM - I YEAR SEMESTER - II

Course Code : BM106

Title of The Course : PUBLIC FINANCE

L	T	P	C
3	1	0	4

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

Objective : The purpose of this paper is to impart to the students an understanding of state of the public finance concepts practices with a view to preparing them to face the emerging challenges of financial resources and how to handle public debts.

Course Outcomes	
CO 1:	The module aims to introduce students to the main concepts in public finance, equip students with a thorough analytical grasp of government taxes.
CO 2:	Direct and indirect taxes, and familiarize students with the main issues in government expenditure.
CO 3:	At the end of the module the students should be able to demonstrate their understanding of the economic concepts of public finances.
CO 4:	Use diagrammatic analysis to demonstrate and compare the economic welfare effects of various government policy options.
CO 5:	Demonstrate their understanding of the usefulness and problems related to government revenues and expenditures.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Definition and scope of Public Finance	Concept of Private and Public goods, Principle of Maximum Social Advantage, Sources of Public Revenues, Types of taxes, Principles/ Canons of Taxation, The Benefit Approach of Taxation, The ability-to-pay Approach, Incidence and effect of taxation.	10
2	Principles of Public Expenditure	Wagner's Law, Wiseman Peacock Hypothesis, Effect of Public expenditure on Production and Distribution, Public Debt: Classification, effect, burden, repayment and management of Public debt.	10
3	Objectives and Instruments of Fiscal Policy	Role of Fiscal Policy in under-developed countries, Indian Federal finance:- financial relations between Central Government, State Government and local bodies, Finance Commissions and their recommendations.	9
4	Deficit financing	Concepts, Deficit financing in India, State and local Finances:- Heads of revenues and items of expenditures, Analysis of trends in Central Government's revenues.	8
5	Indian Budget	Its preparation, legislation and execution	8

References Books:
Dalton, H – Principles of Public Finance, PHP Publication, 2014
Mehta and Agarwal – Public Finance, Taxman Publication 2017
Sarkar and Misra – Rajasva Shashtra, Sahitya Publication 2007
Bhargava – Public Finance in theory and practice, New man publication 2018
Dr. G.D Paniker- Financial Aspects, Sahitya Publication 2018

B.COM - I YEAR SEMESTER - II

Course Code : BM107 Title of The Course : ADVANCE ACCOUNTING

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 financial accounting and to impart skills for recording various kinds of business transactions.

Course Outcomes	
CO 1:	Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.
CO 2:	Prepare financial statements for partnership firm on dissolution of the firm.
CO 3:	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.
CO 4:	Understand the various types of capital structure of the company and their representation in the balance sheet.
CO 5:	Understand the valuation of shares and goodwill and prepare financial statements accordingly.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Partnership Accounts	Definition of Partnership firm, Objective, Scope, Advantage and Disadvantage of Partnership firm. Partnership Vs Sole proprietorship. Formation of Firm ,Admission of a Partner- distribution of profit and loss, sharing of capital and good will, calculation of new profit sharing ratio. Retirement and Death of a Partner, accounting treatment, Calculation of new ratio, preparing of disease account. Dissolution of Partnership firm, with the order of court & without the order of court.	10
2	Companies Accounts	Definition of company according to Indian Companies Act 1956, types of companies, company Vs Partnership firm. Formation of company, Article of association, Memorandum of Association, Prospectus. Issue of Shares- accounting treatment in case of issue of shares and forfeiture of shares. Companies Balance sheet as per schedule VI of Companies Act 1956	10
3	Hire Purchase System	Installment Payment System, Branch Accounting, Lease Accounting.	8
4	Voyage Accounts	Accounting for Insurance Claims, Accounts of Insurance Companies (an overview) Analysis and Interpretation of Financial Statements.	8
5	The nature of Depreciation	The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets change of method. Salient features of Accounting Standard (AS): 6(ICAI).	9

References Books:
Maheshwari S.N. & Maheshwari S.K., Corporate Accounting, Vikas publications, 1995.
Robert Anthony & Hawkins, Accounting Test and Cases, 1995, Richard D. Irwin London.
CA DG Sharma Advanced Accounting, Taxmann's, 2016
M C Shukla and T S Grewal , Advanced Accounts - Volume I , S.Chand publishing, 2016
M C Shukla , T S Grewal and S.C.Gupta, Advanced Accounts Volume-I, S. Chand Publishing, 2017

B.COM - I YEAR SEMESTER - II

Course Code : BM108 Title of The Course : INTRODUCTION TO BUSINESS ENVIRONMENT

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : To familiarize and acquaint the student with accounting standards and various financial reporting practices

Course Outcomes	
CO 1:	To understand the business environment.
CO 2:	To understand the types of economic Business environment and its types.
CO 3:	Preparing Economic policy and business.
CO 4:	To understand the role of government in supporting the business.
CO 5:	The student will come to know about globalization and economic welfare.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
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
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
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
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
5	Economic Environment after Globalization:	The New Economic Policy, GATT and WTO- Objectives, Function and Principles of Globalization.	9

References 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

B.COM - I YEAR SEMESTER - II

Course Code : BM109

Title of The Course : COMPUTERIZED ACCOUNTING

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
0	1	3	4

Objective : This course gives an insight to various accounting package

Course Outcomes	
CO 1:	To give the basic knowledge of the concept of computers.
CO 2:	To provide the knowledge of application software viz., MS Office because maximum of the computer related work is done through it.
CO 3:	To give the working knowledge of the accounting software viz., Tally which is prevalent in most of the modern business concerns around the world. It gives uniformity in accounting throughout the system.
CO 4:	Another accounting software viz., Peachtree is introduced for making accounting application easy in business concerns.
CO 5:	To provide working knowledge of the data entry, usage and analysis of the various accounting transactions in computer accounting software such as Tally and Peachtree..

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction of Computers	What is a computer, Characteristics of a Computer, Advantages of Computers. Limitation of Computers. Types of Computers. Applications of computers.	9
2	Introduction to MS Office	MS Word, Excel, & Power Point	9
3	Starting Tally	Creation of Company, Tally Configuration, Account Voucher Creation, Voucher Type Selection, Alteration of Vouchers, Reports, VAT computation.	9
4	Peachtree	Company Creation, User Creation, Default Information, Chart of Accounts, Customers, Vendors, Inventory Items, General Journal Entry, Purchase Orders.	9
5	Purchase/receive	Inventory, Payments, Quotes, Sales Orders, Sales/Invoicing, Receipts, Memorized Transactions, Global Options, Reports, Payroll.	9

References Books:
Cyganski, Information Technology: Inside and outside, Pearson, 2016 New Delhi.
Basandra S.K., Computers Today, Galgotia Publications., 2014 New Delhi
Leon A. & Leon M., Introduction to Computers, Leon Vikas Publishers, 2017 New Delhi
Leon , Fundamentals of Information Technology, Vikas Publishers., 2013 New Delhi.
Kakkar D.N., Goyal R., Computer Applications in Management, New Age, 2016, India New Delhi