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

YEAR -I   SEMESTER- II

S.N.	Subject Code	Subject	Period (Per Week)			Credit	Evaluation Scheme				
			L	T	P	C	Sessional (CA)			Exam	Subject Total
							UE	TA	Total	ESE	
1	BM105	Business organization	3	1	0	4	40	20	60	40	100
2	MT116	Business Statistics	3	1	0	4	40	20	60	40	100
3	BM106	Public Finance	3	1	0	4	40	20	60	40	100
4	BM107	Advance Accounting	3	1	0	4	40	20	60	40	100
5	BM108	Introduction to Business Environment	3	1	0	4	40	20	60	40	100
6	BM109	Computerized Accounting	0	1	3	3	40	20	60	40	100
TOTAL			15	6	3	23	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)

Course Code : **BM105**   Title of The Course : **BUSINESS ORGANISATION**

Pre-Requisite : NONE   Co-Requisite : NONE

L	T	P	C
3	1	0	4

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 Organization and its Environment	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
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
3	Entrepreneurship	Concept and Nature of Entrepreneur, Types of Entrepreneur, Functions of Entrepreneur, Concept and Nature of Entrepreneurship, Distinction between Entrepreneur and Manager, Role of Entrepreneurship in Economic Development. Case Study.	10
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
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

References Books:
Vasishth, Neeru, "Business Organization", Taxmann, New Delhi
Talloo, 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, New Delhi - 110002, Delhi, India

B.Com(Hons.) - YEAR-I SEMESTER-II

Course Code : **MT116**   Title of The Course : **BUSINESS STATISTICS**

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	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 andMoments.	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-relativesmethods.	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

Course Code : **BM106**   Title of the Course : **PUBLIC FINANCE**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

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
CO1	To equip the students about basic concepts including source of public finance and incidence of taxation.
CO2	To develop conceptual understanding about public expenditure and public debts.
CO3	To comprehend the role of Fiscal Policy in under-developed counties.
CO4	To understand the concept of deficit financing in India.
CO5	To develop understanding about the preparation and execution of Union Budget in India.

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 counties, 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 Shastra, 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(Hons.) - YEAR-I SEMESTER-II

Course Code : **BM107**   Title of The Course : **ADVANCE ACCOUNTING**

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
CO1	To develop conceptual understanding of partnership accounts and its attributes.
CO2	To understand various aspects of formation of a company and preparation of Balance sheet as per schedule III of Companies Act 2013.
CO3	To develop conceptual knowledge of Installment Payment system, Branch and lease accounting.
CO4	To prepare the accounts of Insurance Companies and analyses and interpretation of Financial Statements.
CO5	To acquire conceptual understanding of deprecation accounting as per Indian Accounting Standard.

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 2013, 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. Company's Balance sheet as per schedule III of Companies Act 2013.	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

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

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

Course Code : **BM109** Title of the Course:**COMPUTERIZED ACCOUNTING & ERP**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
0	1	3	3

Objective : This course gives an insight to use of computers, ERP system and Tally software related to accounting which will impart students with modern use of accounting system.

	Course Outcomes
CO1	To develop basic understanding of computer 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
1	Introduction to Computers	What is a computer, Characteristics of a Computer, Advantages of Computers. Limitation of Computers. Types of Computers. Applications of computers, MS Word, MS Excel, & Power Point.	9
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
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
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
5	Overview of Tally	Creation of Company, Tally Configuration, Account Voucher Creation, Voucher Type Selection, Alteration of Vouchers, Reports, VAT computation.	9

References 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