

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 -II

SEMESTER- IV

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	BM207	Corporate Accounting	3	1	0	4	40	20	60	40	100
2	BM208	Financial Auditing	3	1	0	4	40	20	60	40	100
3	BM209	Business Psychology & Organizational Behaviour	3	1	0	4	40	20	60	40	100
4	BM210	Introduction to Micro Economics	3	1	0	4	40	20	60	40	100
5	BM211	Indian Financial System	3	1	0	4	40	20	60	40	100
6	BM212	Introduction to E-Business	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(Hons.) - YEAR-II SEMESTER- IV

Course Code : **BM207** Title of The Course : **CORPORATE ACCOUNTING**
 Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : To help the students to acquire the conceptual knowledge of the fundamentals accounting and to learn the techniques of preparing the financial statements.

Course Outcomes	
CO1	To acquire basic understanding of issue of shares and debentures of a company.
CO2	To provide an insight to the preparation of financial statement of a company.
CO3	To provide conceptual knowledge on valuation of goodwill, amalgamation and external reconstruction.
CO4	To give an insight on the preparation of consolidated Financial statement as per AS 21.
CO5	To acquire conceptual knowledge of cash flow statement as per AS 3.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Accounting for share capital & debentures	Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.	9
2	Final Accounts	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.	9
3	Valuation of goodwill and valuation of shares	Concepts and calculation - simple problem only. AMALGAMATION OF COMPANIES Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	9
4	Accounts of holding companies/ parent companies	Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).	9
5	Cash flow statement	Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3	9

References Books:
Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.,2015.
Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi,2017.
M C Shukla and T S Grewal , Advanced Accounts - Volume I & II ,S.Chand publishing,2016
M Hanif & A Mukherjee , Corporate Accounting,McGraw Hill Publication,2017
Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi. 4. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi,2015

B.COM(Hons.) - YEAR-II SEMESTER- IV

Course Code : **BM208** Title of The Course : **FINANCIAL AUDITING**
 Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : The objective of this paper is to help students to acquire conceptual knowledge of the financial auditing and to impart skills for recording various kinds of business transactions.

Course Outcomes	
CO1	To acquire knowledge of fundamental audit concepts.
CO2	To provide clear understanding of vouching and verification of assets and liabilities.
CO3	To comprehend the knowledge of various provisions of companies audit and reporting.
CO4	To describe various types of special audit to be conducted under legal framework.
CO5	To pronounce regulatory framework of auditing and related services as per AAS.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction	Meaning, objects, basic principles and techniques. Classification of Audit. Audit Planning. Internal Control – internal check and internal audit	9
2	Procedure of Auditing	Audit Procedure – vouching and verification of assets & liabilities.	9
3	Company Auditor	Audit of Limited Companies: Company Auditor: qualifications and disqualifications, appointment, removal, remuneration, rights, duties and liabilities. Audit Committee Auditor's Report: contents and types. Auditor's certificates.	9
4	Areas of Audit	Special areas of audit: special features of cost audit. Tax audit and Management audit. Recent trends in auditing: Basic considerations of audit in Electronic Data Processing (EDP) Environment	9
5	Auditing Standards	Relevant Auditing and Assurance Standards (AASs). Relevant Case Studies/Problems.	9

References Books:

Jha, Aruna, "A Student's Guide to Auditing", Taxmann.,2015

Tandon, B. N., S. Sudharsanam, and S. Sundharabahu, "A Handbook of Practical INVES Audiditng", S. Chand and Co. Ltd., New Delhi 2013

Gupta Kamal & Ashok Arora, "Fundamentals of Auditing," Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.2015.

Ghatalia, S.V., "Practical Auditing," Allied Publishers Private Ltd., New Delhi, 2011

Pagare, Dinkar, "Principles and Practice of Auditing", Sultan Chand and Sons, New Delhi, 2013

B.COM(Hons.) - YEAR-II SEMESTER- IV

Course Code : **BM209** Title of The Course : **BUSINESS PSYCHOLOGY & ORGANISATIONAL BEHAVIOUR**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : This course develops and understanding of human behavior and its relationship in the business Management for the purpose of achieving organizational goal in an interactive groups.

Course Outcomes	
CO 1	To understand the role manager in a dynamic business environment.
CO 2	To understand the role that motivation plays in business administration.
CO 3	To understand the role of group behaviour in business organization.
CO 4	To understand the role of conflict in organizational dynamics and group behaviour
CO 5	To understand organizational culture and climate and the influence of stress in business dynamics.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Meaning and Concepts of Organization Behavior	Role of Manager in organization Direct and Indirect Environmental forces impact of various field of OB.	9
2	Sources of Motivation	Theories of Motivation, The Content Theories of work Motivation Perception – components,factors influencing perception process. Learning and Behaviors Reinforcement Case study.	9
3	Group Behavior	Reasons for Group Formation, Types of Groups, Factors Contributing to Group Cohesiveness, Group, Decision making, Communication process making barriers Leadership in organization, CaseStudy.	9
4	Differentiation of Groups	Nature of Conflict in organization Changing view conflict, Types of conflict and situation causes of conflict, Organization culture, organization change and development. Case Study.	9
5	Dynamics of organizational behavior	Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behavior. Organizational change – Importance – Stability Vs Change – Proactive Vs Reaction change – the change process – Resistance to change – Managing change. Stress – Work Stressors – Prevention and Management of stress – Balancing work and Life. Organizational development – Characteristics – objectives –. Organizational effectiveness.	9

References Books:
Stephen P. Robins, Organisational Behavior, 11th edition, PHI Learning, India, 2008
Fred Luthans, Organisational Behavior, 11th Edition,, Mc Graw Hill, New Delhi, India, 2001
LM Prasad, Organizational Theory and Behaviour, Himalaya Publishing House, New Delhi, India, 2003
Davis, Keith, Organizational Behaviour, Tata Mc Graw Hill, New Delhi, India, 1977
Aswathappa K, Organizational Behaviour, 12th Edition, Himalaya Publishing House, Mumbai, India, 2016

B.COM(Hons.) - YEAR-II SEMESTER- IV

Course Code : **BM210** Title of The Course : **INTRODUCTION TO MICRO ECONOMICS**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.

Course Outcomes	
CO 1	Understand the meaning and nature of microeconomics and understand the basic concept of economics.
CO 2	Understand, apply and evaluate the concept of cardinal and ordinal utility approaches analysis of utility and use their applications in decision making.
CO 3	Understand, analyze and evaluate the theoretical concept of demand and apply forecasting of demand in practice.
CO 4	Understand, apply, evaluate and analyze the concept of cost and production that helps in determination of price and output as a firm.
CO 5	Understand and analyze welfare economics.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	The meaning and definitions of Economics	Adam Smith, Marshall, Robbins and Samuelson's views of Economics. Methods of Economics: Inductive vs Deductive methods, Micro vs. Macro Economics : Concept of Equilibrium – Stable, unstable and Neutral Equilibrium.	9
2	Theory of Consumption	Cardinal Vs Ordinal approach. Utility analysis – Total Marginal and Average utility. Law of Diminishing Marginal Utility and Law of Equi – Marginal utility.	9
3	Consumer Behavior	Consumer Behaviour: Indifference curve analysis, Budget line, Consumer's equilibrium. Price, Income and Substitution effects, PCCs and ICCs. Consumer's Surplus, Revealed Preference Theory. Concept of Demand and Supply. Demand curve – Individual and Market demand curve, derivation of demand curve. Law of demand. Movement vs shift in the demand curve. Elasticity of demand – Price, Income and cross elasticity Supply curve and supply elasticity	9
4	Production	Meaning and factors of production, fixed and variable inputs, total average and marginal product, Law of variable Proportions, Returns to scale. Economies and Diseconomies of scale. Cost of production: Social and private costs, Cost Curves. Concept of Revenue: Marginal and Average. Market: Perfect and Imperfect competition – Features, Price and Output decision, Equilibrium of firms and industry in the short and long runs.	9
5	Theory of distribution	Concept of Rent, wages, Interest and Profit; Theory of rent. Theory of wages: Marginal productivity theory and Modern theory of wages, backward bending supply curve. Theory of Interest: Classical theory, Loan able Funds theory and Liquidity Preference theory of Interest. Theory of Profit: Innovation theory, Risk Bearing theory and Uncertainty bearing theory of Profits.	9

References Books:

Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.

Mehta P. L., Managerial Economics, Sultan Chand & Sons. (2007)

Koutsoyiannis, A Modern Micro Economics, Macmillan Press Ltd.(2006)

Kakkar D.N., Goyal R., Managerial Economicst, New Age, 2016, India New Delhi.

Mithani D.M. (2013) Managerial Economics, 5th Edition, Himalaya PublishingHouse.

B.COM(Hons.) - YEAR-II SEMESTER- IVCourse Code : **BM211** Title of The Course : **INDIAN FINANCIAL SYSTEM**

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 Indian financial system.

Course Outcomes	
CO1	To comprehend different components of Indian financial system and the role and functions of RBI.
CO2	To pronounce various components of commercial banks in India.
CO3	To explain the conceptual framework of Securitization in India.
CO4	To understand the role and working of NBFCS in India.
CO5	To have an insight of intermediaries under Indian financial system.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Financial System and Markets	Constituents and functioning; Role and functions of RBI. Regulation of money and credit.	9
2	Management of Commercial Banks	Banking Industry in India, Constituents, Banking sector reforms, Determination of commercial interest rates: fixed and floating.	9
3	Securitization	Concept, Nature, and Scope of securitization, Securitization of Auto loans and housing loans, Securitization in India.	9
4	NBFCs	Their status and Types, working and strategies for commercial viability of NBFCs	9
5	Leasing	Meaning, Types, Financial evaluation, Legal Aspects, Concept of Forfeiting and factoring.	9

References Books:
Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education, 3rd Ed
Khan M.Y., Financial Services, Tata Mc Graw Hill, 2007.
Machiraju H.R., Indian Financial System Vikas, 2004.
Bhole L.M., Financial Institutions and Markets, Tata McGraw-Hill, 2004.
Srivastava, R.M & Nigam Divya, Management of Financial Institutions, Himalaya, 2003.

B.COM(Hons.) - YEAR-II SEMESTER- IV

Course Code : **BM212** Title of The Course : **INTRODUCTION TO E-BUSINESS**
 Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : The basic objective of this course is to make the student familiar with mechanics for conducting business transactions through electronic means.

Course Outcomes	
CO 1	To understand the Meaning, Nature, Concepts, advantages& Categories of E-Business.
CO 2	Able to understand the framework of E- Business.
CO 3	To understand the Laws relating to online transaction- salient features and security in ecommerce: Digital signature, Network security, data encryption, firewall.
CO 4	To understand the E-commerce application in manufacturing, wholesale, retail & service sector.
CO 5	To understand the Indian Scenario of E- Business.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	E-Business: Introduction	Meaning, Nature, Concepts, advantages& Categories of E-Business. Framework of e-business, Concept of I-way.	9
2	Online- Business	Planning online business: Nature & dynamics of the internet, pure online Vs. Brick & click business; assessing requirements for an online business designing, Developing & deploying the system tools for promoting websites.	9
3	Methods of Payments	Mechanics of making payment through internet; Online payment mechanics, Electronic payment system Electronic Fund transfer, Payment gateways, plastic money, debit card, credit card, smart card, E-cash, e-cheque.	9
4	Security in E-commerce	Laws relating to online transaction- salient features, security in ecommerce:- Digital signature, Network security, data encryption, firewall, e-commerce application in manufacturing, wholesale, retail & service sector.	9
5	Indian Scenario of E-commerce	Indian perspective: benefits of ecommerce, drawbacks and limitations of e commerce, Major requirements e- commerce, Emerging trends and technologies of e-Commerce, from e commerce to business. Web Security: Introduction, firewalls and transaction security.	9

References Books:

Bhaskar, E commerce , Tata Mc Graw Hill Publications 2012
 Krishnamurthy, E commerce Management, Vikas Publishing House. 2011
 Kalakota & Whinstone, Frontiers of Electronic Commerce, Pearson Education 2015
 Kalakota R ., Electronic Commerce a Guide for Manager, Pearson Education. 2016
 Griensten & Feinmen, Internet Services, Cengage Publications. 2017