

**INTEGRAL UNIVERSITY**  
**Department of Commerce & Business Management**  
**Study and Evaluation Scheme**  
**Choice Based Credit System**  
**B.Com (Hons.)**  
**International Accounting & Finance**  
**w.e.f. Session 2020-21**

YEAR -I

SEMESTER- I

S.No.	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	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
<b>TOTAL</b>			<b>18</b>	<b>6</b>	<b>0</b>	<b>24</b>	<b>240</b>	<b>120</b>	<b>360</b>	<b>240</b>	<b>600</b>

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.) International Accounting & Finance

### Semester-I, Year-I

Course Code : **BM101** Title of the Course : **FINANCIAL ACCOUNTING**

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 Financial Accounting.

Course Outcomes	
<b>CO1</b>	To acquire conceptual knowledge of basics of accounting.
<b>CO2</b>	To develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
<b>CO3</b>	To prepare financial statements in accordance with appropriate standards.
<b>CO4</b>	To develop sound understanding of accounting procedure for Negotiable Instruments
<b>CO5</b>	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, concepts of asset, liability, equity, income & expenses prudence, Accounting Principles, Conventions and Concepts, main elements of financial reports.	10
2	Accounting Records & Double entry Accounting System	Recording of transactions in Subsidiary Books of Accounts, Concept of Double Entry System , Preparation of Journal, Ledger and Trial balance, Accounting different business documents such as sales order, purchase order, goods received note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice & cash vouchers.	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, Use of basic ratios related to Profitability, leverage, liquidity & activity of the firm.	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, Latest edition.

Jain S.P. & Narang K.L., Advanced Accounting, Kalyani Publishers

Maheshwari S.N. & Maheshwari S.K., Corporate Accounting, Vikas publications, Latest edition.

Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, Latest edition..

Robert Anthony & Hawkins, Accounting Test and Cases, 2016, Richard D. Irwin Londoni

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	2	1	1	1	2	-	3	2	1	2
<b>CO2</b>	2	1	1	3	1	-	-	1	1	2	1
<b>CO3</b>	1	2	1	1	2	3	-	1	2	2	3
<b>CO4</b>	3	2	1	2	1	1	-	1	2	1	2
<b>CO5</b>	3	1	2	1	2	1	-	2	1	2	1

## B.COM(Hons.) International Accounting & Finance

### Semester-I, Year-I

Course Code : **MT105**

Title of the Course : **QUANTATIVE TECHNIQUES**

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 mathematics.

	<b>Course Outcomes</b>
<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.

<b>Unit No</b>	<b>Title of The Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs</b>
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), India New Delhi

Mathematics and Statistics-Ajay & Alka Goel (Taxmann's Allied), India New Delhi

. Business Mathematics- J.K.Singh (Himalaya publications) , India, New Delhi

N.P. Bali (Author), P.N. Gupta (Author), C.P. Gandhi (Author), A Textbook of Quantitative Techniques, Laxmi Publications; Second edition.

Quantitative Methods: for Business, Management and Finance, Louise Swift (Author), Dr Sally Piff (Author), Palgrave Macmillan, Latest edition.

## B.COM(Hons.) International Accounting & Finance

### Semester-I, Year-I

Course Code : **BM102** Title of the Course : **OFFICE MANAGEMENT**

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	
<b>CO 1</b>	Understand the basics of office establishment (Location & Layout) and functioning of modern office.
<b>CO 2</b>	To acquire the knowledge of record and form management in modern office.
<b>CO 3</b>	Understand different methods of filing & indexing for record keeping used in modern office.
<b>CO 4</b>	To know the application of modern automated machines and equipment's used in office work.
<b>CO 5</b>	Understand the office work procedure and work measurement standards.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction to office	Office and office Management – meaning of office, function of office, primary and administrative functions, importance of office. Relation of office with other departments of business Organization. Concept of paperless office, virtual office, back and front office, open and private office. Definition and elements of office management, duties of an Office Manager.	9
2	Forms & Record Management	Office forms– Meaning and types of forms used in business organization, advantages, forms controls, objectives, form designing, principles of forms designing and specimens of forms used in office. Office Record Management – Meaning, importance of record keeping management, principles of record management and types of records kept in a business organization.	9
3	Filing & Indexing	Filing and Indexing – Meaning and importance of filing, essential of good filing system. Centralized and decentralized filing system. Meaning, need and types of indexing used in the business organization.	9
4	Office Equipment's	Office Machines and equipment's – Importance, objectives of office machines. Office Safety and Security – Meaning, importance of office Safety, safety hazards and steps to improve office safety. Security hazards and steps to improve office security.	9
5	Measurement of Office Work	Importance, purpose, difficulty in measuring office work. Different ways of measurement, setting of work standards, benefits of work standards. Techniques of setting standards. Office Manuals – Meaning, need, types of office manuals and steps in preparing of office manuals.	9

#### References Books:

Dr. R.C. Bhatia, Principles of Office Management, Lotus Press New Delhi, 2011.

Balachandran, Office Management, Tata Mc Graw Hills, New Delhi, 2012

Office Management:Dr.Diwakar Chaturvedi, Surjeet Publications,First Edition,2006

Office Management: Dr. Neha Diwedi New age Publications 4th Edition, 2014

David P. Baron, Office Management, 6th Ed.India New Delhi,2012

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO</b>											
<b>CO1</b>	2	1	-	2	1	1	-	2	1	2	2
<b>CO2</b>	1	2	1	-	2	1	-	1	2	2	1
<b>CO3</b>	2	-	1	2	2	2	1	2	1	2	2
<b>CO4</b>	2	1	2	1	2	2	1	2	1	2	2
<b>CO5</b>	2	1	1	2	1	2	1	2	2	1	2

## B.COM(Hons.) International Accounting & Finance

### Semester-I, Year-I

Course Code : **BM103**

Title of the Course : **PRINCIPLES OF ECONOMICS**

Pre-Requisite: NONE

Co-Requisite : NONE

L	T	P	C
3	1	0	4

**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	
<b>CO 1</b>	Demonstrate the understanding, application and evaluation of the meaning, nature, scope and limitation of macroeconomics and construction of key macroeconomic data.
<b>CO 2</b>	Understand, apply and analyze different methods for the measurement of national income and classify the types of income.
<b>CO 3</b>	Understand, evaluate, analyze and apply the current economic phenomenon with existing theory and put their views on contemporary economic issues.
<b>CO 4</b>	Demonstrate the understanding, application and evaluation of theories of money and illustrate how banks create credit and the instruments to control it.
<b>CO 5</b>	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	Definition, 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	National income, 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	Money, 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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	1	2	1	1	1	2	2	1	1	2
<b>CO2</b>	2	1	1	1	1	2	2	1	2	1	1
<b>CO3</b>	2	1	1	2	1	2	2	3	3	3	3
<b>CO4</b>	1	1	1	2	2	2	2	3	3	2	1
<b>CO5</b>	1	1	1	2	2	2	2	2	3	3	2

## B.COM(Hons.) International Accounting & Finance

### Semester-I, Year-I

Course Code: **BM104** Title of the Course : **PRINCIPLES & CONCEPTS OF MANAGEMENT**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
1	1	0	4

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

Course Outcomes	
<b>CO 1</b>	Understand the concepts related to Business Management and know the contribution of various people in this field
<b>CO 2</b>	Understand role of planning and rational decision making in business.
<b>CO 3</b>	Develop understanding of different approaches to designing organizational structures.
<b>CO 4</b>	Discover and understand the concept of motivation, leadership, power and conflict.
<b>CO 5</b>	Understand the functions of controlling & managerial effectiveness for the organizational 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
1	Organization	Definition, Nature, Scope and significance, Approaches to Departments, Line and Staff relationship. Delegation and Decentralization, Committee system, determinants of effective organizing, Staffing – nature and significance, Selection, Appraisal and Development of Mangers.	9
4	Directing	Issues in managing Hunan 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,2011
Koontz, Principles of Management, Tata Mc Graw Hill, Ist Edition 2008
Koontz,Principles of Management,Tata Mc Graw Hill,IstEdition2008
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.

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	1	2	2	2	1	2	1	2	2	1
<b>CO2</b>	2	1	2	-	1	1	2	2	1	1	2
<b>CO3</b>	2	-	1	1	2	1	2	2	1	2	1
<b>CO4</b>	1	1	2	-	1	1	1	1	2	-	1
<b>CO5</b>	1	2	1	2	1	-	1	2	1	2	1

## B.COM(Hons.) International Accounting & Finance

### Semester-I, Year-I

Course Code : LN104

Title of the Course : **ESSENTIAL PROFESSIONAL COMMUNICATION**

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>	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	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