

**Integral University, Lucknow**  
**Department of Commerce & Business Management**  
**Study and Evaluation Scheme**  
**Choice Based Credit System**  
**BBA**  
**w.e.f.Session 2020-21**

**YEAR -I**

**SEMESTER- II**

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	BM113	Basics of Financial Accounting	3	1	0	4	40	20	60	40	100
2	BM114	Introduction to Marketing Management	3	1	0	4	40	20	60	40	100
3	BM115	Micro Economics	3	1	0	4	40	20	60	40	100
4	ES115	Fundamentals of Environmental Science	3	1	0	4	40	20	60	40	100
5	MT115	Statistical Methods in Business	3	1	0	4	40	20	60	40	100
6	CS105	Computers in Business	2	1	0	3	40	20	60	40	100
7	CS106	Computers in Business Lab	0	0	4	2	40	20	60	40	100
<b>TOTAL</b>			<b>17</b>	<b>6</b>	<b>4</b>	<b>25</b>	<b>280</b>	<b>140</b>	<b>420</b>	<b>280</b>	<b>700</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)

**BBA**

**YEAR -I**

**SEMESTER – II**

Course Code : **BM113** Title of The Course : **BASICS OF FINANCIAL ACCOUNTING**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

**Objective :** The primary objective of the course is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for user of accounting information.

<b>Course Outcomes</b>	
<b>CO 1</b>	To get the in-depth knowledge of the concept of accounting and its applicability in general and practical life.
<b>CO 2</b>	To interpret the accounting principles, standards and accounting terminology.
<b>CO 3</b>	Preparation of financial statements in accordance with appropriate standards.
<b>CO 4</b>	To understand Depreciation accounting and its usage in the basic accounting arena.
<b>CO 5</b>	To be able to prepare final accounts with needed adjustments.

<b>Unit No</b>	<b>Title of The Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs</b>
<b>1</b>	Basic Accounting Concepts	Need for Accounting, Development of Accounting, Definition and Functions of Accounting Limitation of Accounting, Book Keeping and Accounting , End User of Accounting Information Branches of Accounting, Difference between Management Accounting and Financial Accounting.	<b>8</b>
<b>2</b>	Accounting Principles & Standards	Meaning of Accounting Principles, Accounting Concepts, Accounting Conventions, Systems o Book Keeping, Systems of Accounting, Introduction to Accounting Standards Issued by ICAI Accounting Equation, Basic terms-Capital, Income, Expenditure, Expenses, Assets, Liabilities and application to problems.	<b>7</b>
<b>3</b>	Journal, Ledger and Trial Balance	Journal, Rules of Debit and Credit, recording of entries in journal with narration; Compound Journal Entry, Opening Entry Ledger -Posting from Journal to respective ledger accounts. Need and objectives; Application of Trial Balance..	<b>10</b>
<b>4</b>	Depreciation Provisions & Reserves	Concept of Deprecation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Methods of Providing Depreciation, Depreciation Policy, AS- 6(Revised) Depreciation Accounting, Provisions and Reserves, Change of method of Depreciation (by both current and retrospective effect)	<b>10</b>
<b>5</b>	Final Accounts	Final accounts: meaning, need and preparation, Concept of adjustment; Application of Trading Account and Profit and Loss Account to get Gross Profit and Net Profit; Application of Balance Sheet with Marshalling; Application of final accounts problems.	<b>10</b>

**References Books:**

Maheshwari S N, Maheshwari S K & Maheshwari S K, An Introduction to Accountancy,2018,Vikas Publishing House Private Limited, New Delhi
Arora, M.N,Accounting for Management,2017,Himalay Publishing House pvt ltd, India
Grewal T.S., introduction to Accountancy,2016, S.chand and co., New Delhi.
Tulsian, P.C., Financial Accounting, 2015, Tata Macgraw Hill, New Delhi
Sharma DG, Fundamentals of Accounting, 2014, Taxmann' Publication,India

**BBA****YEAR -I****SEMESTER – II**Course Code : **BM114** Title of The Course : **INTRODUCTION TO MARKETING MANAGEMENT**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

**Objective :** The objective of this course is to impart in-depth knowledge to the students regarding the theory and practice of Marketing Management.

<b>Course Outcomes</b>	
<b>CO 1</b>	To evaluate the Consumer Needs, Wants, and Consumer Insights.
<b>CO 2</b>	To analyze the effective use of Market Targeting, Target Market Strategies, Product Positioning.
<b>CO 3</b>	To examine the reasons behind implementation of influencing pricing decisions and Pricing Strategies.
<b>CO 4</b>	To determine the best methods of Advertising and Public Relations, Personal Selling and Sales Promotion, Sales Promotion.
<b>CO 5</b>	To analyze the effective use of alternatives in Type of Marketing Channel implementation of different trends in the area of marketing.

<b>Unit No</b>	<b>Title of The Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs</b>
1	Introduction to Marketing Management	Introduction – Meaning and nature of marketing management, objectives and importance of marketing management, marketing concepts. Consumer Needs, Wants, and Consumer Insights: Introduction, Needs and Wants, Using Needs/Wants Insight in Marketing, Benefits Sought By Consumers, The Impact of Emotional Benefits, Consumer Insight, Possible Sources of Insights, Using Insights, Finding and Developing an Insight , The Role of an Insight in Product Development and Marketing.	8
2	Segmentation Targeting and Positioning (STP)	Market Segmentation and Product Positioning: Introduction, Market Segmentation, Market Targeting, Target Market Strategies, Product Positioning and Differentiation, choosing a Differentiation and Positioning Strategy, Changing the Product Positioning, USPs.	8
3	Marketing Mix: Product and Price	Products and Services: Introduction, Levels of Product and Services, Classifications, Product and Service Decisions. Branding, New Product Development and Product Life Cycle (PLC), Services Marketing: The Nature and Characteristics of a Service, Marketing Strategies for Service Firms. Pricing: Introduction - factors influencing pricing decisions and Pricing Strategies.	9
4	Marketing Mix: Promotion	Marketing Communication, Integrated Marketing Communications (IMC), and Promotion Mix Strategies – Push and Pull Strategy. Advertising and Public Relations, Personal Selling and Sales Promotion, Sales Promotion - Trade Shows, Trade Sales Promotion, Consumer Sales Promotion. Publicity and direct marketing - Direct Marketing, Benefits of Direct Marketing, Direct Marketing Channels, Public and Ethical Issues in Direct Marketing.	10
5	Marketing Mix: Place (Distribution channel)	Distribution Channels: Introduction, Type of Marketing Channel, Channel Motivation, Importance of Channel of Distribution, Multiple Channels Distribution, Retail, Levels of Service, Corporate Retailing, The New Retail Environment. New trends in the area of marketing.	10

**References Books:**Kotler, Philip and Armstrong. (2007). Principles of Marketing. (12<sup>th</sup>ed.). New York: Pearson Education.

Ramaswamy and Namakumari. (2005). Marketing Management. Macmillan.

Arun Kumar and Meenakshi. (2007). Marketing Management. Vikas.

Lamb, Hair and Danniell. M. C. (2004). Marketing. (7<sup>th</sup>ed.). Thomson

Saxena, Rajan., Marketing Management, Tata McGraw Hill, New Delhi. Edition-4th.2012

**BBA****YEAR -I****SEMESTER – II**Course Code : **BM115** Title of The Course : **MICROECONOMICS**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

**Objective :** The objective of this course is to equip the students with the methodology of decision making using the It aims to make the students aware of the working of the markets, the determination of prices and the techniques.

<b>Course Outcomes</b>	
<b>CO 1</b>	know the meaning and nature of economics and understand the basic concept of economics.
<b>CO 2</b>	Understand the theoretical concept of demand and use forecasting of demand in practice.
<b>CO 3</b>	Understand the concept of cardinal and ordinal utility approaches analysis of utility and use their applications in decision making.
<b>CO 4</b>	Understand the concept of cost and production that helps in determination of price and output as a firm.
<b>CO 5</b>	Understand the different form of markets and their implications.

<b>Unit No</b>	<b>Title of The Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs</b>
1	Introduction	Microeconomics: meaning nature and scope. Basic concepts of economics: Static and dynamic approaches, equilibrium, utility, opportunity cost, marginal and incremental principles, Microeconomics and Business.	<b>10</b>
2	Theory of Demand	Nature of demand for a product, Law of Demand -Factors affecting this Law, Exceptions Individual demand, Market demand, Determinants of demand, Elasticity of demand -Price Income, Cross and Advertising elasticity of demand, Determinants of Elasticity of demand, Demand as multivariate function.	<b>9</b>
3	Theory of Consumer Behavior	Concept of utility, Cardinal utility, Law of diminishing marginal utility, Law of Equi-marginal utility, Indifference curve analysis, Marginal rate of substitution, Budget line, Consumer' equilibrium, Applications of indifference curves.	<b>8</b>
4	Theory of Production and Costs	The concept of production function, Production with one and two variable inputs, Law of variable proportion, Law of Return to scale, Optimal input combination, Theory of cost in short run and long run, Revenue function.	<b>8</b>
5	Market Structure & Pricing Theory	Breakeven analysis, Pricing under perfect competition, Pricing under monopoly, Price discrimination Pricing under monopolistic competition, Selling cost, Pricing under oligopoly: Cournot's model, Kinked demand curve, Price leadership.	<b>10</b>

<b>References Books:</b>
Dwivedi, D. N., Microeconomic Theory, Pearson Education, New Delhi, 2003
Koutsoyiannis A, Modern Microeconomics, 2nd ed., Macmillan, 1979.
Marshall, A., Principles of Microeconomics, 8 th ed., Macmillan & Co., London, 1920
Salvatore, D., Principles of Microeconomics, Prentice-Hall, 2000
Ackley, G., Macroeconomic Theory, New York: Collier-Macmillan, 1966

Course Code : ES115 Title of The Course : FUNDAMENTALS OF ENVIRONMENTAL SCIENCE

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction	<p>Environment its components &amp; Segments, Physical, Chemical and biological study of Environment, Multidisciplinary nature of Environmental studies, Concept of sustainable development &amp; Sustainable life styles. Public awareness &amp; Environmental movements like Chipko, Silent valley, Narmada Bachao Andolan.</p> <p><b>Natural resources:</b>  <b>Renewable and non-renewable resources:</b> Natural resources and associated problems.  <b>a. Forest Resources:</b> Use and over exploitation, deforestation, case studies.  <b>b. Water Resources:</b> Use and over utilization of surface and ground water, conflicts over water, dams- benefits and problems.  <b>c. Mineral Resources:</b> Use and exploitation, environmental effects of extracting and using minerals resources, case studies.  <b>d. Food Resources:</b> World food problems, effects of modern agriculture, fertilizer -pesticide problems, Water-logging, Salinity, case studies.  <b>e. Energy Resources:</b> Growing energy needs, renewable and nonrenewable energy sources, use of alternate energy sources, case studies.  <b>f. Land Resources:</b> Land degradation, Soil erosion and desertification. Role of an individual in conservation of natural resources</p>	10
2	Ecosystems	<ul style="list-style-type: none"> <li>• Concept of an Ecosystem.</li> <li>• Structure and Function of an Ecosystem.</li> <li>• Producer Consumer and decomposers.</li> <li>• Energy flow in the Ecosystem.</li> <li>• Ecological Succession.</li> <li>• Food chains, Food webs and Ecological Pyramids.</li> </ul> <p>•Introduction, types, characteristics features ,structure and function of thefollowing ecosystem: a- Terrestrial Ecosystem b- Aquatic Ecosystem</p>	8
3	Biodiversity and its conservation	<ul style="list-style-type: none"> <li>• Introduction - Definition: Genetic, Species and Ecosystem diversity.</li> <li>• Bio-Geographical classification of India,</li> <li>• Value of Bio-diversity: Consumptive use, productive use, Social, ethical, aesthetic and option values</li> <li>• Biodiversity at Global, National &amp; Local levels.</li> <li>• India as a Mega Diversity Nation.</li> <li>• Hotspots of Biodiversity</li> <li>• Threats to Biodiversity: Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts</li> <li>• Endangered and endemic species of India</li> <li>• Conservation of Biodiversity: In-situ and Ex-situ conservation of biodiversity.</li> </ul>	8
4	Environmental Pollution	<ul style="list-style-type: none"> <li>• Causes, effects and control measures of a) Air Pollution b) Water Pollution c) Soil Pollution d) Noise Pollution</li> <li>• Solid Waste Management: Causes, effects and control measures of urban and Industrial Wastes.</li> <li>• Disaster Management: floods, earthquake, cyclones and landslides.</li> </ul>	8
5	Social Issues and the Environment	<ul style="list-style-type: none"> <li>• From unsustainable development to sustainable development</li> <li>• Urban problems related to Energy</li> <li>• Water conservation, Rain water Harvesting, Watershed management</li> <li>• Resettlement and Rehabilitation of people; its problems and concerns, case studies.</li> <li>• Environmental ethics: issues and possible solutions</li> <li>• Green house effect and global Warming, effects of acid Rain and their remedial measures and ozone Layer depletion.</li> </ul> <p><b>III-effects of fire works</b> Environment protection Act, Air (prevention and control of Pollution) Act, Water( prevention and control of Pollution) Act, wildlife protection Act, Forest conservation Act, Issues involved in Enforcement of Environmental Legislation, case studies.</p> <p><b>Human Population and the Environment</b></p> <ul style="list-style-type: none"> <li>• Population growth variation among nations, Population Explosion, Family welfare programme,</li> <li>• Environment and Human Health,</li> <li>• Value education</li> <li>• HIV/AIDS, Women and Child welfare</li> </ul> <p><b>Suggested field work</b> Visit to local area to document environment assets river/ forest/ grassland/ hill/mountain, visit to local polluted site urban/ rural/ industrial/ agricultural, study of common plants, insects, birds, study of simple ecosystems pond river, hill slopes etc.</p>	6

**References Books:**

- Agarwal, K.C. 2001 Environmental; Biology, Nidi Pub. Ltd. Bikaner
- Brunner R.C. 1989. Hazardous waste incineration, Mc Graw Hill
- Cunningham W.P.2001.Cooper, T.H. Gorhani, E & Hepworth, Environmental encyclopedia, Jaicob Publication House, Mumbai
- Heywood, V.H. & Watson , R. T.1995.Global biodiversity Assessment .Cambridge Univ.Press 1140 p
- Jadhve, H. and Bhosale, V. M. 1995 Environmental protection and laws,Himalaya pub, house,Delhi.284 p.

**BBA****YEAR -I****SEMESTER – II**Course Code : **MT115** Title of The Course :**STATISTICAL METHODS IN BUSINESS**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

**Objective :** The objective of the course is to teach the learner basic statistical concepts with emphasis on business applications.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Basic Ideas in Statistics	Definition, Function & scope of statistics, Collection and presentation of data, Classification, Frequency distribution, Diagrammatic and graphic presentation of data.	<b>8</b>
2	Central Tendency and Dispersion	Central tendency: Arithmetic mean, Weighted A.M., Median, Mode, Geometric and harmonic means and their merits and demerits, Arithmetic, Quartiles, Deciles, Percentiles; Dispersion: Range, Quartile deviation, Mean deviation, standard deviation, Root mean square deviation, co-efficient of variation.	<b>10</b>
3	Correlation and Regression	Correlation: Karl Pearson's and Spearman's methods, Methods of studying Correlation for grouped and Ungrouped frequency distribution; Regression: Equation of regression lines for grouped and ungrouped frequency distribution, Standard error estimate.	<b>9</b>
4	Index No. and Business Forecasting	Index numbers: Meaning and significance, Types and methods of their construction (Weighted and Un-weighted), Base shifting, Splicing and deflating of Index numbers, Consumer price index; Time series: Components, Significance, Linear and non-linear trend, Seasonal variations and irregular variations and their measurements.	<b>9</b>
5	Basic Concepts in Probability	Theory of probability: Classical, Relative frequency and Subjective approach; Probability rules; Bayes' theorem; Theoretical distributions: normal, binomial and Poisson.	<b>9</b>

**References Books:**

Levin, Richard &amp; Rubin, David, Statistics for Management, (First Indian Reprint 2004), Pearson Education, New Delhi

Hogg, Introduction to Mathematical Statistics, (International Edition), Pearson Education, New Delhi.

Aggarwal, R. S, Arithmetics (Subjective and Objective) for Competitive Examination, (2008), Sultan Chand and Sons, New Delhi.

VSP Rao, V Hari Krishna- Mathematics, Excel Books, Edition, 2011.

Dr. Shagun Prasad, V .Rama Rao- Mathematics, HP Publication 2nd, Edition, 2011.

**BBA****YEAR -I****SEMESTER – II**Course Code : **CS105** Title of the Course : **COMPUTERS IN BUSINESS**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
2	1	0	3

**Objective :** The objective of the course is to teach the basic computer application for business implication.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction	Concept of spreadsheet and its use in business management: Excel as a part of Ms-Office, and its structure and capabilities, drawing toolbars. Selection of cells, entering and editing data and text, entering formula	7
2	Operating Excel	Concept of workbook and worksheet, serial fill, formatting text in cells and on the worksheet. Entering and pasting formulas, creating a chart. Use of Excel as a database, data filters and forms. Excel Functions: max, min, Sqrt, sum, sum if, mean, mode, median, and using statistical functions date, count, count if.	7
3	MS-Outlook	Using MS-Outlook for managing e-mail, calendar, appointments, tasks and address book. MS- Access Concept, features and uses.	7
4	Networking	LAN, Wan, Man, Introduction to Internet, Intranet and extranet. A brief introduction to Internet addressing, internet Protocols(TCP/IP,FTP and HTTP) .use of search engine and e-mail messages Netiquettes.	7
5	Internet	A brief history of origin of internet. Various applications of Internet such as email, information gathering, retailing etc. Various methods of connecting to the net e.g. dial up, ISDN and broadband. Use of Microsoft Internet explorer.	7

<b>References Books:</b>
A first Course in Computers: Saxena, Vikas Publishing House , 2012.
P.Subbarao Computers and managers .Sahitya Bhawan Publicaton 3 <sup>rd</sup> Edition 2017
Dr. Suresh Singh Computer and Organization. PH Publication 2009.
Dr. Dinesh Thakur. Computer Corporate: Jingle publication; 2011
Dr. Saheba Husain :A Computer Education:, Vinod Publication.2008

**BBA**

**YEAR -I**

**SEMESTER – II**

Course Code : **CS106** Title of the Course : **COMPUTERS IN BUSINESS LAB**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
0	0	4	2

**Objective :** The objective of the course is to teach the basic computer application for business implication through practical practices.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	EXCEL FORMULAS	Creating charts, data filters, data forms, and data sorting <b>Exercise-</b> ➤ Insert a new worksheet in an existing work sheet and also rename worksheet. ➤ Set the width of column and rows. ➤ Merge cells. ➤ Sort the data in alphabetical manner. Filter the data accordingly. ➤ Create a mark sheet and apply conditional formatting in it. ➤ Apply validation to a selected area. ➤ Set the margins of excel sheet using print preview option.	15
2	EXCEL FUNCTIONS	Functions- Max, Min, Sqrt, Sum, Sumif, Mean, Median, Mode, Date, Count, Countif. <b>Exercise-</b> ➤ Create a mark sheet using sum, if, and if function Calculate mean of total marks in the mark sheet. ➤ Set the data in the manner that it shows two figures after decimal using round function Insert comment on specific cells using comment option. ➤ Using MOD function separate odd and even figures. ➤ Find the maximum and minimum value in the worksheet. ➤ Find the values which are more than a given limit using countif function. ➤ Apply date on every page using DATE function.	15
3	INTERNET	E-mail, Retailing & information gathering on internet. <b>Exercise-</b> ➤ Create an E-mail ID. ➤ Gather the information on a given topic using search engine (Google). ➤ Changing IP address of a computer.	15

<b>References Books:</b>
A first Course in Computers: Saxena, Vikas Publishing House , 2012.
P.Subbarao Computers and managers .Sahitya Bhawan Publicaton 3 <sup>rd</sup> Edition 2017
Dr. Suresh Singh Computer and Organization. PH Publication 2009.
Dr. Dinesh Thakur. Computer Corporate: Jingle publication; 2011
Dr. Saheba Husain :A Computer Education:, Vinod Publication.2008