

Integral University

DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT

PROGRAMME: BBA

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 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.B.A
Scheme of Evaluation -2015-16

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	15	10	25	75	100
2	BM114	Introduction to Marketing Management	3	1	0	4	15	10	25	75	100
3	BM115	Micro Economics	3	1	0	4	15	10	25	75	100
4	ES115	Fundamentals of Environmental Science	3	1	0	4	15	10	25	75	100
5	MT115	Statistical Methods in Business	3	1	0	4	15	10	25	75	100
6	CS105	Computers in Business	2	1	0	2	10	5	15	35	50
7	CS106	Computers in Business Lab	0	0	4	2	0	15	15	35	50
TOTAL			17	6	4	24	85	70	155	445	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)

BBA

YEAR -I

SEMESTER – II

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

L	T	P	C
3	1	0	4

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

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.

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

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	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.	8
2	Accounting Principles & Standards	Meaning of Accounting Principles, Accounting Concepts, Accounting Conventions, Systems of 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.	7
3	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..	10
4	Depreciation Provisions & Reserves	Concept of Depreciation, 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)	10
5	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.	10

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

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

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

Course Outcomes	
CO 1:	To become familiar with the fundamentals of marketing to enable them to take better marketing decisions.
CO 2:	To understand the importance of consumer in making purchases and also making them aware with different marketing environment.
CO 3:	To make students them aware with Segmentation, Targeting and Positioning marketing strategies.
CO 4:	To understand the importance of product and pricing decisions in marketing mix and also understand the concept of Product Life Cycle and New Product Development process.
CO 5:	To develop the skills needed to take better distribution decisions and also to critically analyze the Promotion- Mix and design advertising campaigns.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction	Meaning, Nature and Scope of Marketing Management. Elements of Marketing Management- Needs, Wants, Desire, Demands, Customer, Consumer, Markets and Marketers, Marketing Vs Selling.	8
2	Market Analysis	Consumer Buying Behaviour; consumer decision making process(five step model); Factors affecting Buying Behaviour; Marketing Environment-Micro and Macro.	8
3	Market Selection	Definition, Need and Benefits of Market Segmentation. Bases for Market Segmentation of Consumer goods, Industrial goods and services. Target Markets, concept of Target Market. Positioning and differentiation strategies.	9
4	Marketing Mix- I :	Product Decision-Concept of a Product; Classification of Products; Product Line and Product Mix; Branding; Packaging and Labeling; Product Life Cycle; New Product Development (Basic Steps and Process). Price Decision-Concept and meaning of Price and Pricing, Pricing Policies and Strategies. .	10
5	Marketing Mix - II	Place Decision- Nature, Functions, and Types of Distribution channels; Channel Management Decisions. Promotion Decision-Communication Process; Promotion Mix- advertising, personal selling, sales promotion, publicity and public relations; Sales promotion-tools and techniques	10

References Books:

Kotler, Philip., Marketing Management, Person Education Pvt. Ltd., New Delhi.Edition-14th., 2012
Saxena, Rajan., Marketing Management, Tata McGraw Hill, New Delhi.Edition-3rd.2013
Ramaswamy,V.S and Namakumari,S.,Marketing Management, Macmilan India, New Delhi.Edition-4 th 2012
Datta,Debraj and Datta,Mahua, A Text on Marketing Management,Vrinda Publications (P) Ltd. Edition-1st.2013
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

Approved On : 23/05/2015

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.

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

Unit No	Title of The Unit	Content of Unit	Contact Hrs
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.	10
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.	9
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.	8
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.	8
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.	10

References Books:
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

BBA

YEAR -I

SEMESTER – II

Course Code : ES 115 Title of The Course : Fundamentals of Environmental Science

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

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

Approved On : 23/05/2015

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.	8
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.	10
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.	9
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.	9
5	Basic Concepts in Probability	Theory of probability: Classical, Relative frequency and Subjective approach; Probability rules; Bayes' theorem; Theoretical distributions: normal, binomial and Poisson.	9

References Books:
Levin, Richard & 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

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
2	1	0	2

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

References Books:
A first Course in Computers: Saxena, Vikas Publishing House , 2012.
P.Subbarao Computers and managers .Sahitya Bhawan Publicaton 3 rd 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 IN LAB

Approved On : 23/05/2015

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 Exercise- ➤ 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. Exercise- ➤ 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. Exercise- ➤ Create an E-mail ID. ➤ Gather the information on a given topic using search engine (Google). ➤ Changing IP address of a computer.	15

References Books:
A first Course in Computers: Saxena, Vikas Publishing House , 2012.
P.Subbarao Computers and managers .Sahitya Bhawan Publicaton 3 rd 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