Integral University

DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT

PROGRAMME: BBA- FS

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 Junior Accountant, Junior Financial Analyst, Credit Associate, Investment Banking Associate and Private Equity Research Associate with core competencies and skills.
- PSO-3: Demonstrate ability to recognize and identify ethical conflicts, apply current theory and analytical techniques to realtime finance industry situations.
- PSO-4: Demonstrate the skills required for adaptability and adoptability in the ever changing business environment.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO):

- PEO-1: To provide basic infrastructure and instructional facilities to the students to imbibe in them knowledge and skills in advanced financial tools and be aware of fundamental concepts which can help them in the careers.
- PEO-2: To designed to familiarize students with the finance decision-making process and working of financial markets.
- PEO-3: The program is designed to provide students with the expert level knowledge of financial planning, analysis, control, decision support, and professional ethics and the working level knowledge of general management subjects.
- PEO-4: To Emphasis on application-oriented learning and Tech-enabled program delivery using tablets, PCs and learning management system.
- PEO-5: Gain knowledge of advanced technical tools, analytical skills and creative outlook required to champion the financial world.
- PEO-6: To learn the advanced technical tools, analytical skills and creative outlook which are quite essential to be successful in the financial market

PROGRAMME OUTCOMES (PO):

- PO-1:To help the students learn theoretical principles and analytical techniques required in real financial industry situations.
- PO-2: To develop analytical skills and creative outlook all of which are mandatory in the current financial services sector.
- PO-3: Updating knowledge of core subjects such as Securities Markets, Banking System, Financial Planning and Investment Management.
- PO-4: To equips them with the skills necessary as professionals working toward the financial decision-making process.
- PO-5: To impart working level knowledge of general management subjects
- PO-6: Apply current theory and analytical techniques to real finance industry situations.

Integral University, Lucknow Department of Commerce & Business Management STUDY & EVALUATION SCHEME

Choice Based Credit System

B.B.A.FS

w.e.f. Session 2020-21

Total Credit-144

YEAR-I SEMESTER-I

S.N.	Course Category	Subject Code	Subject		riod Week	:)	Cre dit	Evaluation Scheme		neme		
	cutegory	2000		L	T	P	C	Ses	sional	(CA)	Exam	Subject
								UE	TA	Total	ESE	Total
1	Core	BM150	Accounting – I	3	1	0	4	40	20	60	40	100
2	Core	BM151	Management Concepts and Practices	3	1	0	4	40	20	60	40	100
3	Core	BM152	Fundamentals of Managerial Economics	3	1	0	4	40	20	60	40	100
4	Core	MT126	Basic Statistics	3	1	0	4	40	20	60	40	100
5	Core	CA141	Spreadsheet Applications for Business-Theory	2	1	0	3	40	20	60	40	100
6	Core	CA142	Spreadsheet Application For Business Lab	0	0	4	2	40	20	60	40	100
7	Core	LN105	Corporate Communication	3	1	0	4	40	20	60	40	100
	TOTAL			17	6	4	25	280	140	420	280	700

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: BM150 Title of The Course: Accounting -I

Approved On :23/05/2015

Pre-Requisite:None Co-Requisite:NONE

L T P C 3 1 0 4

Objective:To acquaint students with the basic knowledge of the accounting principles and the accounting process.

	Course Outcomes
CO 1:	To know about the basic concepts of the accounting process, principles and standard.
CO 2:	To understand about the preparation of journal, ledger and trial balance.
CO 3:	To describe the different types of subsidiary books.
CO 4:	To learn about the concept of the rectification of errors and bank reconciliation statement.
CO 5:	To know about the final accounts of proprietary concerns.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction to Accounting	Introduction; Meaning and Definition; Objectives of Accounting; Need for Accounting; Functions of Accounting; Users of Accounting Information; Limitations of Accounting; Accounting Principles: Accounting Concepts and Accounting Conventions. Indian Accounting Standards and International Financial Reporting Standards – Brief Overview only	09
2	Journal, Ledger and Trial Balance	Journal, Rules of Debit and Credit, Compound Journal Entry; Opening Entry; Ledger, Posting, Rules Regarding Posting, Balancing Ledger Accounts; Advantages of Ledger, Meaning and Importance of Trial balance, Preparation of the Trial Balance	09
3	Subsidiary Books	Meaning and Significance of Subsidiary Books; Types of Subsidiary Books: Purchases Book Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journalproper	09
4	Rectification of Errors and Bank Reconciliation Statement	Meaning of Accounting Errors, Types of Accounting Errors, Rectification of Errors –Before Preparation of Trial Balance and After Preparation of Trial Balance Meaning and objective of bank reconciliation statement; Importance of bank reconciliation statement; Causes of difference between cash book balance and pass book balance; Techniques of preparing bank reconciliation statement	09
5	Final Accounts of Proprietary Concerns	Final Accounts: Trading Account, Profit &Loss Account and Balance Sheet; Preparation of Trading Account, Profit &Loss Account and Balance Sheet with the adjustments relating to: closing stock, outstanding expenses, prepaid expenses, accrued incomes, unearned incomes, depreciation, bad debts, provision for bad debts, provision for discount on debtors, interest on capital, and interest ondrawings	09

References Books:

S. N. Maheshwari and S. K. Maheshwari, an Introduction to Accountancy, 8th Edition, Vikas Publishing House, 2008.

R. L. Gupta and V. K. Gupta. Financial Accounting: Fundamentals, 5th edition, Sultan, Chand Publishers, 2006.

Rajesh Agarwal and R Srinivasan, Accounting Made Easy, 3rd edition, McGraw Hill,2008.

Financial & Managerial Accounting with Connect Plus 17th Editionby Jan Williams (Author), Susan Haka (Author), Mark Bettner (Author), Joseph Carcello(Author)

The Intentional Accountant: Your Roadmap to Building a Next Generation Accounting Firm" by Darren Root, Rootworks, LLC (May 9, 2014)

Course Code: BM-151 Title of The Course: Management Concepts And Practices

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective: To enable the students to understand the principles of management thought and applying the same in practice,

	Course Outcomes
CO 1:	To demonstrate management which combines the features of both science and art
CO 2:	To enable the students to learn various function of management.
CO 3:	To explain the various which laid the foundation of management.
CO 4:	To examine the importance of the planning process.
CO 5:	To recognize the leadership meaning and styles and discuss the importance & different theories of motivation.

Unit No	Title of The Unit	Content of Unit	
1	Introduction to Management	Introduction and Nature of Management, Definition & Meaning-By P. F. Drucker, Koontz O' Donnel, S. George, Management as an Art, Science and Profession, Distinction between Administration and Management, Importance & Functions of Management.	09
2	Evolution of Management	Evolution of Management-Thought, Pre Scientific Management era, Scientific Management & Contribution of F. W. Taylor, Process Management & contribution of Henri Fayol, HR movement - Hawthrone experiments, Contributions of Behavioral scientists- Abraham Maslow, Peter Drukker, Douglas Mc. Gregor	09
3	Planning and Decision Making	Nature & Definition of Planning- Koontz o'Donnel, Hart, Alfred &Beaty, Importance and limitations Planning process, Types of Plans- on the basis of use, functions, time (meaning only), Meaning of Decision making, Steps in decisionmaking, Typesofdecisions-Programmed-Non-programmed; Strategic-tactical, Individual-Group, Policy-Operation, Organizational-Personal	09
4	Organizing&Depar tmentation	Meaning & Definition- Koontz O'Donnell & McFarland, Organizing - Nature, Purpose & Principles, Types of Organization (Formal & Informal), Types of Authority relationships- Line, Functional, Line& staff, Committees, Meaning and types of Departmentation, Centralization and De-centralization (Meaning Only)	09
5	Elements of Directing, Co- ordination and Control	Meaning & Importance of Directing, Leadership: Meaning & Styles, Motivation: importance & Theories (Maslow, Herzberg. Mcgregor), Communication-Meaning, Objectives & Types of communication, Meaning, Principles and techniques of Co- ordination, Meaning, Need & steps in Controlling	09

Dr P. N. Reddy, Prof H R Appannaiah, P C Tripathi, Essentials of Management, Eleventh Edition, Himalaya,

L. M. Prasad, Principles and Practice of Management. 7th Edition, Sultan Chand & Sons, 2007.

Principles of Management 1st Editionby Charles W. L. Hill (Author), Steven McShane (Author) McGraw-Hill/Irwin; 1 edition (December 28,2006)

Knowledge Management: Concepts and Best Practices Hardcover – August 5, 2003by Kai Mertins (Editor), Peter Heisig (Editor), Jens Vorbeck (Editor)

Durbin, "Essentials of Management" 7th Edition, Cengage Learning India Pvt. Ltd.

Course Code:BM-152 Title of The Course : Fundamental Of Managerial Economics

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective: The objective of this subject is to acquaint the student with the basic Principles, tools and techniques of Economics and application of the same in the competitive business world.

	Course Outcomes
CO 1:	To know The economic tools analysis helps in decision making.
CO 2:	To know Knowledge of economic concepts.
CO 3:	To know Knowledge of economic theories like Production, Consumption, etc.
CO 4:	To Understand knowledge of various models related to economics aspects.
CO 5:	Ability to deal with important aspects of business economics, and Economic Environment and Policy.

Unit No	Title of The Unit	Content of Unit	
1	Introduction to Managerial Economics	Meaning & Definition, Features of Managerial Economics, Scope of Managerial Economics, Objectives and practical uses of Managerial Economics, Role and Responsibilities of Business Economist to modern Business Management.	09
2	Theory of Demand and Demand Forecasting	Meaning- determinants - demand schedule - demand curve, Law of Demand-exceptions- shifts in demand and movements in demand, Elasticity of demand- meaning- types, Price elasticity of demand- meaning-degrees-measurement: Total outlay- Point Method, Income elasticity of demand, Cross elasticity of demand, Demand Forecasting- Meaning-levels- objective, Method of estimation-Survey Method and Statistical method, Forecastingfor a newproduct	09
3	Theory of Consumption	Consumption - meaning, features —types, Role of consumer under open and closed economy, Theory of consumer Behaviour, Cardinal Approach: Gossen first law and second law, Concept of consumer surplus, Ordinal approach — Hicks and Allen model, Meaning of ICA properties - consumer's equilibrium, Concept of MRS—substitution effect- Income effect -price effects, Concept of Engle's law	09
4	Theory of Production and Cost	Meaning of production function- classification- fixed factors-variable factors, Law of variable proportion, Concept of Iso-quant and Iso- cost - producer's equilibrium, Managerial equilibrium- MRTS- optimal combination, Economies of scale-meaning- Internal and External economies of scale, Supply-meaning-determinants, Law of supply, Cost: Meaning- concepts-Computation of costs.	09
5	Market Structure	Revenue: Meaning- classification, Perfect competition- meaning- features- equilibrium price determination simultaneous changes in demand and supply – importance of time element- short run and long run equilibrium, Imperfect competition – Monopoly- meaning- features- short and long run equilibrium – price and output determination under Discriminating Monopoly, Oligopoly-meaning – features-kinked demand curve, Duopoly-meaning- features	09

References Books:	
Alfred William Stonier and Douglas Chalmers Hague, AText of Economic Theory, Fourth Edition, Wiley, 1972.	
M. L. Jhingan, International Economics, Fourth Edition, Vrinda Publication Pvt. Limited,1997.	
Joel Dean, Managerial Economics, Second Edition, Prentice-Hall, 1951.	
Varshney and Maheshwari: Managerial Economics, Fourth Edition, Sultan Chand, 2007.	
D. M. Mithani, Business Economics, First Edition, Himalaya Publishing House 2006	

Course Code: MT126 Title of The Course: Basic Statistics

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective:To provide basic knowledge of quantitative tools and their applications in business and management

	Course Outcomes
CO 1:	To demonstrate Classification of data.
CO 2:	To enable the students to learn various. Analysis of Univariate Data.
CO 3:	To explain the various concepts of Components of Time series which laid the foundation of.
CO 4:	To examine the importance of Analysis of Bivariate Data: Correlation
CO 5:	To recognise the Analysis of Bivariate Data: Regression.

Unit No	Title of The Unit	Content of Unit	
1	Introduction to Statistics & Organization of Data	Definition of Statistics, Scope of Statistics in Business, Industry and Economics. Classification of data: Types of data, Frequency distributions of the raw data, Tabulation of data.	09
2	Analysis of Univariate Data	Measures of Central Tendency: Arithmetic Mean, Median, Mode and their applications and limitations, Quartiles, Deciles and Percentiles. Measures of Dispersion: Introduction, Range, Quartile deviation, Mean Deviation (about mean and median both), Standard deviation and coefficient of variation.	
3	Time Series Analysis	Objectives and uses of Time series analysis, Components of Time series, Measurement of Trend by Moving averages method and Least squares method.	
4	Analysis of Bivariate Data: Correlation	Scatter diagram, Karl-Pearson's coefficient of correlation and Spearman's rank correlation coefficient.	09
5	Analysis of Bivariate Data: Regression	Introduction to simple linear Regression analysis, estimation of parameters using least squares method.	09

SanchetiD. C. & Kapoor V. K., Business Mathematics, Eleventh Edition, Sultan Chand & Sons, 2012.

- V. K. Khanna, QaziZameeruddin, S. K. Bhambri, Business Mathematics, Second Edition, Vikas Publishing House Pvt. Limited, 2009.
- R. S. Soni, Essential Business Mathematics & Business Statistics, AneBooksPvt.Ltd.2012.
- J. K. Singh, Business Mathematics, Second Edition, Himalaya Publishing House, 2012.

QaziShoeb Ahmad, M.V.Ismail and S. A. Khan, Biostatistics, Laxmi Publication Pvt. Ltd.2008.

Course Code:CA 141 Title of The Course: Spreadsheet Applications For Business - Theory

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective: At the end of this course, students will be able to understand the basic and advanced functions in Excel for business activities.

	Course Outcomes
CO 1:	To know about the Excel Workbooks and Worksheets.
CO 2:	To understanding Working with Cells and Ranges and Working with Dates and Times.
CO 3:	To Creating Formulas That Look Up Values
CO 4:	To Modifying the Chart Area, Modifying the Plot Area, Working with Chart Titles
CO 5:	To Analyzing Data with Pivot Tables.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction to Excel	Excel Introduction, Understanding Workbooks and Worksheets, Introducing the Ribbon, Using Shortcut Menus Working with Dialog Boxes, Using the Task Pane, Creating Excel Worksheet, Entering and Editing Worksheet Data, Essential Worksheet Operations	09
2	Advanced Excel 1	Working with Cells and Ranges, Introducing Tables, Worksheet Formatting, Using Custom Number Formats, Understanding Excel Files, Using and Creating Templates, Printing Your Work, Working with Dates and Times	09
3	Advanced Excel 204	Introducing Formulas and Functions, Creating Formulas That Count and Sum, Creating Formulas That Look Up Values, Creating Formulas for Financial Applications, Introducing Array Formulas, Visualizing Data Using Conditional Formatting, Using Data Validation	09
4	Creating Charts and Graphics	Understanding How Excel Handles Charts, Understanding Chart Types, Understanding Chart Elements Modifying the Chart Area, Modifying the Plot Area, Working with Chart Titles, Working with a Legend Working with Gridlines, Working with Data Series, Creating Chart Templates	09
5	Analyzing Data with Excel	Introducing Pivot Tables, Analyzing Data with Pivot Tables, Understanding Slicers and Slicer properties	09

References B	ooks:
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John Walkenbach, Excel 2013 Bible, Wiley, PAP/CDR edition, 2013

John Walkenbach, Excel 2013 Power Programming with VBA (Mr.Spreadsheet's Bookshelf) Wiley; PAP/CDR edition, 2013

Excel 2019 All-in-One: Master the new features of Excel 2019 Office

365 by LokeshLalwani (Author)

Microsoft Excel Data Analysis and Business Modeling by Wayne Winston (Author)

Learn Excel 2016 Expert Skills with The Smart Method: Courseware Tutorial teaching Advanced by Mike Smart (Author)

Course Code: CA 142 Title of The Course :Spreadsheet Application For Business – Lab

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	С
3	1	0	4

Objective: At the end of this course, students will be able to apply basic and advanced functions in Excel for business activities.

	Course Outcomes
CO 1:	To know about the Excel Workbooks and Worksheets.
CO 2:	To understanding Working with Cells and Ranges and Working with Dates and Times.
CO 3:	To Creating/using cell rules, Data bars and color sets, Styles and themes.
CO 4:	To understand Financial Functions and conditional (IF) function, Nested Ifs, Lookup functions
CO 5:	To Analyzing Data with Pivot Tables.

Unit No	Title of The Unit	Content of Unit	
1	Introduction to Excel	Excel Introduction, Basic formulae: Entering and editing data, Creating and copying formulae, Creating functions easily, Formatting: Inserting/deleting rows/columns, Changing fonts, Colors and borders, Merging and aligning cells, Printing: Page break preview, Using page layout view, Headers and footers, Freezing print titles, Charts: Selecting data, Quick ways to create charts, Formatting your chart, Basic tables: Table styles, Using calculated columns, Header rows and total rows Case Exercises/ Practical Assignments/Activities	09
2	AdvancedExcel 1	Sorting and filtering lists/tables of data, custom sort, Number formatting: Creating custom formats, The four parts of a format, Scalingnumbers, Dates and times: How dates and times are stored, Useful date/time functions, FormattingdatesandtimesCaseExercises/PracticalAssignments/Activities	09
3	Advanced Excel 205	Conditional formatting: Creating/using cell rules, Data bars and colour sets, Styles and themes, How themes work, Using the default styles, Creating custom styles, Validation and protection: Setting cell validation, Protecting cells/worksheets, Grouping and outlining, Cell comments, Range names and absolute references: Absolute references (\$ symbol), Fixing only the row/column, Creating range names, Labelling ranges automatically.Case Exercises/ Practical Assignments/Activities	
4	ExcelFunctions	Excel Functions: Introduction to Mathematical Functions, Introduction to Text Functions, Introduction to Logical & Reference Functions, Introduction to Date & Time Functions, Introduction to Financial Functions, Introduction to Information Functions, IF and LOOKUP functions: The conditional (IF) function, Nested Ifs, Lookup functions Case Exercises/ Practical Assignments/Activities	
5	TablesandCharts	Advanced Tables, Using calculated columns, Removing duplicates, Advanced filter, Pivot tables: Creating pivot tables, Swapping rows, columns and pages, Grouping fields, Slicers, Pivot table slicers, Changing slicer properties, Advanced charts, Creating chart templates, Combination charts, Picture charts, Custom chart types Case Exercises/ Practical Assignments/Activities	09

References Books:
John Walkenbach, Excel 2013 Bible, Wiley, PAP/CDR edition,2013
John Walkenbach, Excel 2013 Power Programming with VBA (Mr.Spreadsheet's Bookshelf) Wiley; PAP/CDR edition, 2013
Excel 2019 All-in-One: Master the new features of Excel 2019 Office 365 by LokeshLalwani (Author)
Microsoft Excel Data Analysis and Business Modeling by Wayne Winston (Author)
Learn Excel 2016 Expert Skills with The Smart Method: Courseware Tutorial teaching Advanced by Mike Smart

Course Code: LN105 Title of The Course :Corporate Communication

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective: At the end of this course, students will be able to familiarize with business communication, types of communication, Business Correspondence, and Business Report Writing.

	Course Outcomes
CO 1:	To understand Essentials of Business Communication and Barriers to Business Communication.
CO 2:	To know about Types of Communication Based on Style and Purpose.
CO 3:	To learn Parts of Speech and Sentences, Subject.
CO 4:	To aware about the Communication in an Organization
CO 5:	To know about the Business Report Writing.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Communication in Business	Introduction, Communication Process, Essentials of Business Communication, Barriers to Business Communication	09
2	Methods, Models and Theories of Communication	Models of communication, Shannon's Model of the communication Process, Derivative Models of the Communication Process, New Model of the Communication Process, Defining Communication Theories Types of Communication: Verbal Communication, Nonverbal Communication, Types of Communication Based on Style and Purpose	09
3	English Grammar	Remedial English - I: Parts of Speech (Nouns, Pronouns, Adjectives, Verbs, Adverbs, Prepositions, Conjunctions, and Interjections)Reading Skills – II: Sentences, Subject-Verb Agreement, Active and Passive Voice, Direct and Indirect Speech	09
4	Business Correspondence	Communication in an Organization: Types of Communication Meetings, Memo, Circulars and Notices Business Correspondence: General Rules for All Business Correspondence, Guidelines for the Basic Cover Letter, Guidelines for Information Interviewing, Networking Letters, Guidelines for Thank You Letters, Guidelines for Job Offer, Acceptance Letters, Guidelines forLetters Declining a Job Offer, Style in Business Correspondence	09
5	Business Report Writing	Cover Letters, Business Report Writing, The purpose of statistical studies, sample of business correspondence	09

References Books:		
David A Ricks. (1983)Big Business Blunders. Dow Jones-Irwin.		
Business Communication. ICMRPublications		
Gibson, J W and Hodgetts R M. (1990) Business Communication: Skills and Strategies. Harper and Row.		
Bovee C L and Thill J V. (2009). Business Communication Today, (10 th ed.). McGrawHill.		
Ron Hoff. (1992). A Fearless Guide to Making Great Presentations. Andrews McMee, Originaledition		