

**Integral University, Lucknow**  
**Department of Commerce & Business Management**  
**Study and Evaluation Scheme Choice Based Credit System**  
**BBA(Business Analytics)**  
**w.e.f.Session2020-21**

**YEAR-I**

**SEMESTER-II**

S.N.	Subject Code	Subject	Period (Per Week)			Credit	Evaluation Scheme				
			L	T	P		Sessional (CA)			Exam	Subject Total
						C	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	BM 183	Data Base Management System	2	0	0	2	40	20	60	40	100
7	BM 184	Changing Business with Data Insight (Watson Analytics)	1	0	4	3	40	20	60	40	100
<b>TOTAL</b>			<b>18</b>	<b>5</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(BA)****YEAR-I****SEMESTER-II**CourseCode:**BM113** Title of The Course :**BASICS OF FINANCIAL ACCOUNTING**

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

**Objective**

:Theprimaryobjectiveofthecourseistofamiliarizethestudentswiththebasicaccountingprinciplesandtechniquesofpreparingandpresentingtheaccountsforuserofaccountinginformation.

	CourseOutcomes
<b>CO1</b>	Togetthein-depthknowledge oftheconceptofaccountinganditsapplicabilityingeneralandpractical life.
<b>CO2</b>	Tointerprettheaccountingprinciples,standardsandaccountingterminology.
<b>CO3</b>	Preparationoffinancialstatementsin accordancewithappropriatestandards.
<b>CO4</b>	TounderstandDepreciation accountinganditsusageinthebasic accountingarena.
<b>CO5</b>	Tobeabletopreprefinalaccountswithneededadjustments.

Unit No	TitleofThe Unit	ContentofUnit	Contact Hrs
<b>1</b>	Basic Accounting Concepts	NeedforAccounting,DevelopmentofAccounting,DefinitionandFunctionsofAccounting, Limitation of Accounting, Book Keeping and Accounting , End User of Accounting Information, Branches of Accounting, Difference between ManagementAccountingand Financial Accounting.	<b>8</b>
<b>2</b>	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.	<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 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)	<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 SN, Maheshwari SK & Maheshwari SK, 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(BA)****YEAR-I****SEMESTER-II**CourseCode:**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.

	Course Outcomes
<b>CO1</b>	To evaluate the Consumer Needs, Wants, and Consumer Insights.
<b>CO2</b>	To analyze the effective use of Market Targeting, Target Market Strategies, Product Positioning.
<b>CO3</b>	To examine the reasons behind implementation of influencing pricing decisions and Pricing Strategies.
<b>CO4</b>	To determine the best methods of Advertising and Public Relations, Personal Selling and Sales Promotion, Sales Promotion.
<b>CO5</b>	To analyze the effective use of alternatives in Type of Marketing Channel implementation of different trends in the area of marketing.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
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

<b>References Books:</b>
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(BA)****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 IITs to make the students aware of the working of the markets, the determination of prices and the techniques.

	Course Outcomes
<b>CO1</b>	know the meaning and nature of economics and understand the basic concepts of economics.
<b>CO2</b>	Understand the theoretical concept of demand and use forecasting of demand in practice.
<b>CO3</b>	Understand the concept of cardinal and ordinal utility approaches, analysis of utility and use their applications in decision making.
<b>CO4</b>	Understand the concept of cost and production that helps in determination of price and output as a firm.
<b>CO5</b>	Understand the different forms 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 a 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's 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	Break-even 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, 8th ed., Macmillan & Co., London, 1920  
 Salvatore, D., Principles of Microeconomics, Prentice-Hall, 2000  
 Ackley, G., Macroeconomic Theory, New York: Collier-Macmillan, 1966

**BBA(BA)**

**YEAR-I**

**SEMESTER– II**

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

UnitNo	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 overexploitation, deforestation, case studies.  <b>b. Water Resources:</b> Use and overutilization of surface and groundwater, conflict 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 non-renewable 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>	<b>10</b>
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> <li>• Introduction, types, characteristics features, structure and function of the following ecosystem: a- Terrestrial Ecosystem b- Aquatic Ecosystem</li> </ul>	<b>8</b>
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>	<b>8</b>
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>	<b>8</b>
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, Rainwater 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>• Greenhouse 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>	<b>6</b>

<b>References Books:</b>
Agarwal, K. C. 2001 Environmental Biology, Nidhi Pub. Ltd. Bikaner
Brunner R. C. 1989. Hazardous waste incineration, McGraw Hill
Cunningham W. P. 2001. Cooper, T. H. Gorhani, E. & Hepworth, Environmental encyclopedia, Jaico Publication House, Mumbai
Heywood, V. H. & Watson, R. T. 1995. Global biodiversity Assessment. Cambridge Univ. Press 1 140p
Jadhav, H. and Bhosale, V. M. 1995 Environmental protection and laws, Himalaya pub, house, Delhi. 284p.

**BBA(BA)****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.	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 of 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 &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, HPP Publication 2nd, Edition, 2011.

**BBA(BA)****YEAR-I****SEMESTER-II**CourseCode:**BM183** Title of the Course :**Data Base Management System**

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
2	0	0	2

**Objective :** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practice in the field of Data Base Management Systems

Course Outcomes	
<b>CO1</b>	To understand the concept of data base and to get aware about primary key of database.
<b>CO2</b>	To understand the SQL concept and functions.
<b>CO3</b>	To understand the concept sequencing in database system.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	<b>Getting started with Data Base 2 - DB2</b>	What is DB2: DB2 UDB Product Family: DB2 UDB Component Packages: Data Modeling & Data Design: DB2 Create Database, DB2 Activate Database, DB2 Deactivate Database, DB2 Connect To Database, DB2 Verify Database, drop database: DB2 - Bufferpools - Tablespaces, Schemas: Data Types- DB2 UDB data type categories: Creating database tables, drop table: SQL Constraints - NOT NULL , UNIQUE, PRIMARY KEY, FOREIGN KEY, CHECK, DEFAULT: Column level and table level constraints.: Insert, update, delete and Select statements, and alias names: Select clauses – DISTINCT, FROM, WHERE, GROUP BY, HAVING, ORDER BY, FETCH FIRST	<b>10</b>
2	<b>SQL &amp; Functions in DB2</b>	SQL Operators – Comparison operators, Logical operators, Nested query operators and special operators: Null values, and NVL :Functions in DB2 - :1 – Multi Row/ Aggregate/ group functions: 2 – Single Row / Scalar Functions : Working with date and time: Conversion functions: Standard Set Operations - Union, UnionAll, Minus and Intersect: General Functions – NVL2(), NullIf, COALESCE, Decode, Case: DB2 Joins - Inner/Equi Join, Left Outer Join, Right Outer Join, Self JOIN: Nested Queries and its operators - Any/Some, All, Exists, Not Exists: Correlated Nested Queries/Correlated subqueries	<b>8</b>
3	<b>Turning Data into sights</b>	Views – 1 – Simple View: 2 – Complex View (Used Group by / Join) :Creating a table using AS: DB2 Sequence: DB2 Index: Alter table – add a column, drop a column, change data type, add constraint, drop constraint, renaming table and column name: PL/SQL - Stored Procedures, Functions, Packages, Triggers, Cursors: Stored Procedures – Writing simple procedures, Conditional Logic, Loops, CONTINUE and CONTINUE WHEN Statements, CASE Statements, Exception Handling: Cursor – : 1- Implicit cursors: 2- Explicit cursors: Cursor Attributes: Object-Oriented PL/SQL: PL/SQL – Arrays: Triggers, Instead of Triggers: PL/SQL – Functions:PL/SQL – Packages	<b>6</b>

**ReferencesBooks:**

IBM DataBase Intelligence V10.1 Handbook

IBM DB2: The Complete Guide (IBM Press) 1st Edition, Kindle Edition

IBM DataBase TM1 The Official Guide.

**BBA(BA)****YEAR-I****SEMESTER– II**CourseCode: **BM184** Title of the Course : **Changing Business with Data Insight (Watson Analytics)**

Pre-Requisite: NONE Co-Requisite: NONE

L	T	P	C
1	0	4	3

**Objective:** To allow all users to understand the analytics that matter to their business, department or project.

Course Outcomes	
<b>CO1</b>	To understand the concept of congo analytics.
<b>CO2</b>	To know the concept of visualization and utilizing it .
<b>CO3</b>	To understand the concept of filtering data.
<b>CO4</b>	To know the concept of sorting data.
<b>CO5</b>	To understand the data preparation analytics concept (Watson Analytics)

Unit No	Title of the Unit	Content of Unit	Contact Hrs
1	Dashboard Overview	Dashboards, Cognos Analytics dashboards: a tutorial, Scenario for the tutorial, Uploading data, creating a dashboard, what's next in Cognos Analytics? Creating a dashboard, Templates, Changing the template on a tabbed dashboard	8
2	Visualization	Creating a visualization in a dashboard , Exporting a dashboard to PDF 9 ,Resetting a dashboard ,Creating multilingual dashboards, Exploring your data ,Viewing the underlying data, Changing the columns or members in a visualization ,Selecting columns from a different data asset, Drilling up and down in your data, Working with a data point ,Relinking data source connections, Resolving ambiguous data source connections ,Zooming in and out ,Visualizations Using a different visualization type, Highlighting conditionally formatted data with color, Showing data as points in a visualization , Showing data as sizable points in a visualization ,Repeating a visualization by row or column ,Setting a timer to automatically refresh a visualization , Adding a title to a visualization ,Limiting data to top or bottom values in a dashboard visualization ,Sharing visualizations ,Setting up drill-through 9 ,Adding a drill-through definition ,Editing a drill-through definition ,Widgets ,Adding text ,Adding images and shapes , Adding web pages ,Adding video or audio ,Changing web pages, media, and images	12
3	Filtering data	Filtering data in one visualization, Highlighting data points across visualizations, Adding a filter widget Keeping or excluding data points in a visualization ,Disconnecting visualizations and filter widgets , Filtering data in the current tab ,Filtering data in all tabs ,Clearing filters ,Removing filters	7
4	Sorting data	Sorting, Sorting in numerical order, Sorting in alphabetical order, Calculations, Creating column calculations for all visualizations, Using the calculation editor, Formatting, Working with the legend Changing Colors, Stories: IBM COGNOS ANALYTICS: DASHBOARDS AND STORIES (V)	7
5	Data Preparation	Changing the axis, Improving the visibility of labels, Adding labels in the visualization , Changing the label orientation, Connecting data points with smooth lines, Changing the size or colour of bubbles ,Working with objects, Data properties, Changing how data is aggregated, Editing column headings ,Enabling data caching	6

<b>ReferencesBooks:</b>
IBM Cognos 10 Report Studio Cookbook by Ahmed Lashin
IBM Cognos 10 Framework Manager by Terry Curran
IBM Cognos Business Intelligence v10: The Complete Guide (IBM Press) 1st Edition, Kindle Edition
IBM Cognos TM1 The Official Guide
IBM Cognos Business Intelligence