

INTEGRAL UNIVERSITY
Department of Commerce & Business Management
Study and Evaluation Scheme
Choice Based Credit System
BBA (Financial Services)
w.e.f. Session 2020-21

Year II

Semester III

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	BM250	Concept of Marketing Management	3	1	0	4	40	20	60	40	100
2	BM251	Introduction to Financial Management	3	1	0	4	40	20	60	40	100
3	BM252	Concept of Human Resource Management	3	1	0	4	40	20	60	40	100
4	BM253	Introduction to Entrepreneurship	3	1	0	4	40	20	60	40	100
5	BM254	Fundamentals of Foreign Trade	3	1	0	4	40	20	60	40	100
6	BM255	Fundamentals of Cost Accounting	3	1	0	4	40	20	60	40	100
TOTAL			18	6	0	24	240	120	360	240	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 FS YEAR II SEMESTER III

Course Code:**BM250**
Pre-Requisite:NONE

Title of The Course: **Concept of Marketing Management**
Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective: To teach the students about the all-pervasive nature of markets and their transformation across decades; to expose the rational, sensory & emotional triggers in consumer buying & selling habits and to provide students with the latest information about marketing developments & practices as well as to inculcate managerial approach to marketing problems..

Course Outcomes	
CO 1	To evaluate the Consumer Needs, Wants, and Consumer Insights.
CO 2	To analyze the effective use of Market Targeting, Target Market Strategies, Product Positioning.
CO 3	To examine the reasons behind implementation of influencing pricing decisions and Pricing Strategies.
CO 4	To determine the best methods of Advertising and Public Relations, Personal Selling and Sales Promotion, Sales Promotion.
CO 5	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.	09
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	09
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.	09
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.	09
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.	09

References Books:

Kotler, Philip and Armstrong. (2007). Principles of Marketing. (12thed.). New York: PearsonEducation.

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

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

Lamb, Hair and Danniel. M. C. (2004). Marketing. (7thed.).Thomson

Evans and Berman. (2005). Marketing. (2nded.).Biztantra

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

BBA FS YEAR II SEMESTER III

Course Code:**BM251** Title of The Course :**Introduction to Financial Management**

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective: At the end of this subject, students will be familiar with the basic concepts of financial management including leverages, cost of capital, capital budgeting, capital structure, working capital, and dividend policy.

Course Outcomes	
CO 1	To know about the basic concepts of financial management.
CO 2	To understand the leverages and cost of capital.
CO 3	To describe the various techniques of capital budgeting.
CO 4	To learn about the concept of management of working.
CO 5	To know about the dividend policy and capital structure.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction to Financial Management	Meaning and Definition of Financial Management, Goals of Financial Management, The Fundamental Principle of Finance, Risk-return trade-off, Agency problem, Emerging roles of financial managers in India; Time Value of Money:Future Value, Present Value, Annuity, Perpetuity	09
2	Leverages and Cost of Capital	Leverages: Operating leverage, financial leverage and Combined leverage, EBIT-EPS analysis, Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC	09
3	Techniques of Capital Budgeting	Capital Budgeting – Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI, IRR, Accept/reject criteria	09
4	Management of Working Capital	Introduction, Concepts of working capital, Operating and cash conversion cycle, Permanent and variable working capital, Balanced working capital position, Determinants of working capital, Issues in working capital management, Estimating working capital requirement	09
5	Dividend Policy and Capital Structure	Meaning of dividend policy, factors influencing dividend policy, objectives of dividend policy, stability of dividends, forms of dividend; Meaning of Capital Structure, factors determining capital structure, capital structure planning and policy, approaches to establish target capital structure	09

References Books:

Khan M. Y. and Jain P. K. (2008), Financial Management 3rd Edition, McGraw Hill

I. M. Pandey (2003), Financial Management, 10thedition, Vikas Publishing House.

Michael C. Ehrhardt and Eugene F. Brigham. (2008). Corporate Finance. (1sted.). South-Western Pub

Richard A. Brealey, Stewart Myersand Franklin Allen. (2013).Principles of corporate finance. (11thed.). McGraw Hill

Prasanna Chandra. (2007). Financial Management Theory and Practice. (7thed.). McGraw Hill.

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

BBA FS YEAR II SEMESTER III

Course Code: **BM252** Title of The Course : **Concept of Human Resource Management**
 Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective: At the end of this subject, students will be able to familiarize with various aspects of human resource management strategies for better management of people in the organizations.

Course Outcomes	
CO 1	To understand the purpose, process and applications of human resource planning in the context of different organizational strategies.
CO 2	To create a critical appreciation and knowledge of understanding the determinants of human resource requirements.
CO 3	To create practical awareness about the current trends in human resource planning in global companies.
CO 4	To explain the promotion policy and types of transfer- demotion-causes of demotion.
CO 5	To understand the objective of performance appraisal and 360-degree appraisal.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction to Human Resource Management	Meaning - definitions, objectives and importance of HRM, functions of HRM– managerial functions – operative functions-nature and scope of HRM – HR manager. Role, qualification and qualities.	09
2	Human resource planning, Recruitment and Selection	Meaning and importance of human resource planning, benefits of human resource planning, Meaning of recruitment, selection, Methods of Recruitment and Selection - Uses of tests in selection, Problems involved in placement	09
3	Training, Induction and HRM Strategies	Meaning of Training and Induction, Objective and purpose of induction, Need for training, benefits of training, Identification of training needs, methods of training. HRM Strategies - Human capital – emotional quotient –mentoring.	09
4	Promotion and Transfers	Meaning of promotion-Purposes and types – promotion policy – bases of promotion – seniority v/s merit– transfer, need – purposes –types of transfers- demotion –causes of demotion	09
5	Performance Appraisal and compensation	Meaning - objectives of performance appraisal, 360-degree appraisal, other methods of performance appraisal and limitations. Principles - techniques of wage fixation, job evaluation, compensation -meaning of compensation, objectives and importance of compensation	09

References Books:
P. SubBBA-(FS) Rao. (2009). Personnel and Human Resource Management. Himalaya Publishing House.
Aswathappa. (2010). Human Resource Management. Tata McGraw Hill Education.
C.B.Gupta. (2014). Human Resource Management. Sultan chand and sons.
Edwin Flippo. (1996). Personnel Management and industrial relations. McGraw Hill.
P. N. Reddy and H. R. Appannaiah. (2012). Personnel Management. Himalaya Publishing House.

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

BBA FS YEAR II SEMESTER III

Course Code: **BM253** Title of The Course: **Introduction to Entrepreneurship**

L	T	P	C
3	1	0	4

Pre-Requisite:NONE Co-Requisite:NONE

Objective: The objective of this subject is to familiarize the students with the fundamentals of entrepreneurship, business principles and ideas – with a focus on global business environment; to help them understand the theories of Entrepreneurship, Entrepreneurial Motivation, how to form a Business plan; to familiarize them with laws and regulations that govern entrepreneurship, implications and to discuss measure and analyze several facts in the area of services marketing essential for the success of a service sector.

Course Outcomes	
CO 1	To Understand and The basics of business and management that are relevant to entrepreneur.
CO 2	To Understand and Knowledge about recounting stories of past entrepreneurial success and failure.
CO 3	To Understand and Ability to explore to new business opportunities and potential business ideas.
CO 4	To Understand and Knowledge of entrepreneurial theories.
CO 5	To Understand and Knowledge of various models related to entrepreneurial studies.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Theories of Entrepreneurship	Who is an Entrepreneur?, Theories of Entrepreneurship, Economic Entrepreneurship Theories, Psychological Entrepreneurship Theories, Personality Traits theory, Locus of Control, Need for Achievement theory, Traits of Successful Entrepreneurs, Types of Entrepreneurs, Clarence Danh of Classification, Arthur H. Cole Classification, Classification on the Basis of Ownership, Classification Based on the Scale of the Enterprise.	09
2	Entrepreneurial Motivation	Entrepreneurial Motivation, the Needs Framework, Entrepreneurship Development Programmes (EDPs), The Kakinada Experiment, Objectives of Entrepreneurship Development Programmes (EDPs), The EntrepreneurshipDevelopmentProgramme Model in India, Criteria for the Evaluation of EDPs.	09
3	Forming a Business Plan	Forming a Business, Business Structure, Creating a Business Plan, Market Size Analysis, Funding a Business Plan, Regulations and Laws, Sustaining a Business, Customer Satisfaction, Commerce Bank, Customer Service scenario in India, Managing cash flows, Employee Buy-in, HCL, Government Incentives and Resources.	09
4	Growing the Business	Growing the Business, Managing Creativity, Innovation and the Sense of Ownership in a Growing Organization, Creativity and Innovation, Strategies for Growth, Organic and Inorganic Growth, Growing the business across Geographical borders.	09
5	The Global Entrepreneur	Laws and regulations that govern entrepreneurship, Things to know and plan before setting up a venture for the global market, Ideas to arrange for finances, Support system for entrepreneurs, Identifying opportunities in the global market, Case studies.	09

References Books:

Hatten, Timothy S. (2011). Small Business Management: Entrepreneurship and Beyond, Mason: Cengage Learning.

Hisrich, Robert. Michael Peters and Dean Shepherd. (2006). Entrepreneurship. New Delhi: Tata McGraw-Hill Education.

Bansal, Rashmi. (2012). Connect the Dots. New Delhi: Westland.

Bohoney, Jason. (2011). The Entrepreneurship Toolkit: Successful Approaches to Fostering Entrepreneurship.

Bansal, Rashmi. (2012). Stay Hungry, Stay Foolish. New Delhi: Westland.

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

BBA FS YEAR II SEMESTER III

Course Code: **BM254** Title of The Course : **Fundamentals of Foreign Trade**

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective: To impart a clear understanding of framework of Export Import Trade, various documents related to procedures in exporting and importing, export shipment procedures, export finance and export incentives

Course Outcomes	
CO 1	To know about the overview on foreign trade.
CO 2	To understand the conducting business in multiple countries.
CO 3	To describe the economic integration and agreements.
CO 4	To learn about the concept of joint ventures and foreign collaborations.
CO 5	To know about the regulations for foreign trade.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	An Overview on Foreign Trade	Importance - nature and scope of International business; Modes of entry into International Business. Internationalization process and managerial implications.	09
2	Conducting Business in Multiple Countries	Framework for analysing international business environment – Domestic, foreign and global environments and their impact on international business - UNESCO guidelines.	09
3	Economic Integration and Agreements	Levels of Economic integration, NAFTA, SAFTA, ASEAN, EU and recent multilateral agreement in India's foreign trade.	09
4	Joint Ventures and Foreign Collaborations	Joint Ventures and other forms for strategic alliances: Traditional and emerging reasons for forming strategic alliances: Pitfalls in strategic alliances; Making cross-cultural alliances work	09
5	Regulations for Foreign Trade	India Laws and Regulations Governing International Business Transactions, Taxation of foreign income; foreign investment; Setting up offices and branches abroad.	09

References Books:

Ghanshyam Sharma. (2010). International Trade Theory and Practice. Centrum Press.

Swami, K.D. : International Trade

M.L. Varma. (2012). Foreign Trade Management. Government of India.

Singhai : International Trade

Vaish, M.C. (2002). Macro Economics. Vikas Publishing House

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

BBA FS YEAR II SEMESTER III

Course Code: **BM255**

Title of The Course: **Fundamentals of Cost Accounting**

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 the basic of cost accounting, cost sheet, material costing, labour costing, overhead costing, job costing, and batch costing.

Course Outcomes	
CO 1	To Understand and Understanding the concept of Cost Accounting.
CO 2	To Understand and Knowledge about various costing in business
CO 3	To Understand and Knowledge of Preparation of Cost sheet.
CO 4	To Understand and Knowledge of Material, labour and overheads.
CO 5	To Understand the concept of Job and Batch costing.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction to Cost Accounting	Introduction, Meaning and Definition of Cost, Costing and Cost Accounting; Objectives of Costing, Comparison between Financial Accounting and Cost Accounting, Designing and Installing a Cost Accounting System; Cost Concepts, Classification of Costs, Cost Unit, Cost Centre; Elements of Cost; Preparation of Cost Sheet ;Tenders and Quotations	09
2	Material Costing and Control	Meaning, Types: Direct Material, Indirect Material; Material Control, Techniques of Inventory Control: Levels settings, EOQ, ABC Analysis, VED Analysis, Just In-Time, Perpetual Inventory System; Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method	09
3	Labour Cost	Meaning, Types: Direct Labour, Indirect Labour; Timekeeping, Time booking, Idle Time, Overtime, Labour Turn Over, Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems: Halsey plan, Rowan Plan & Taylor's differential Piece Rate System	09
4	Overheads	Meaning and Definition; Classification of Overheads; Allocation of Overheads, Apportionment of Overheads, Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous Equations Method, Absorption of Factory Overheads, Methods of Absorption, Machine Hour Rate	09
5	Job and Batch costing	Definition and Features of Job cost; Pre requisites of Job costing; Source documents, Preparation of job cost sheet; Definition of Batch costing and its accounting procedure; Determination of economic batch size, Preparation of batch cost sheet	09

References Books:

S P Jain and K L Narang – Cost and Management accounting, Jain book agency, 14th edition.

Shashi K. Gupta and R. K. Sharma (2012), Management Accounting, 5th edition, Kalyani Publishers / LyallBk Depot.

Khan and Jain (2013), Management Accounting Text Problems & Cases, 6th edition, Tata Mcgraw Hill Publishing Co Ltd.

M. N. Arora (2012), Accounting for Management, 4th edition, Himalaya Publishing House.

M. E. ThukaramRao (2009), Management Accounting, 1st edition, New Age International Ltd

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