

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 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-Financial Services
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	BM153	Accounting - II	3	1	0	4	15	10	25	75	100
2	MT127	Elementary Business Mathematics	3	1	0	4	15	10	25	75	100
3	BM 154	Principal of Organizational Behaviour	2	1	0	3	15	10	25	75	100
4	BM 155	Applied Macro Economics	3	1	0	4	15	10	25	75	100
5	BM156	Logistics and Supply Chain Management	2	1	0	3	15	10	25	75	100
6	BM157	Introduction of Indian Financial System	3	1	0	4	15	10	25	75	100
7	ES115	Environmental Sciences	3	1	0	4	25	15	40	60	100
TOTAL			19	7	0	26	115	75	190	510	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)

BBA-FS YEAR-I SEMESTER-II

Course Code: BM153 Title of The Course : Accounting –II

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 understanding of corporate accounting and its application in business and management.

Course Outcomes	
CO 1:	To know about the basic concepts of accounting for share capital.
CO 2:	To understand the accounting for debentures.
CO 3:	To describe the company final accounts.
CO 4:	To learn about the concept of cash flow statement .
CO 5:	To know about the valuation of goodwill and shares.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Accounting for Share Capital	Share and share capital: nature and types; Accounting for share capital: issue and allotment of equity shares, private placement of shares, Public subscription of shares - over subscription and under subscription of shares; Issue at par and at premium and at discount, Calls in advance and arrears; Issue of shares for consideration other than cash; Accounting treatment of forfeiture and re-issue of shares; Disclosure of share capital in company's Balance Sheet only	09
2	Accounting for Debentures	Debentures: Issue of debentures at par, at premium and at discount; Issue of debentures for consideration other than cash; Debentures as collateral security; Interest on debentures; Redemption of debentures: Lump sum, draw of lots and conversion	09
3	Company Final Accounts	Statutory Provisions regarding preparation of Company Final Accounts; Treatment of Special Items: Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures; Dividends, Rules regarding payment of dividends; Transfer to Reserves; Preparation of Profit and Loss Account and Balance Sheet as per Section 219(1)(b)(IV) and form 23AB	09
4	Cash Flow Statement	Meaning, Advantages and Disadvantages of Cash Flow Statement, Cash flow from operating activities, Cash flow from investing activities, Cash flow from financing activities, Preparation of Cash Flow Statement as per AS-3.	09
5	Valuation of Goodwill and Shares	Valuation of Goodwill: Meaning – Circumstances of Valuation– Factors influencing Valuation – Methods of Valuation: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method , Valuation of shares: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares.	09

References Books:

Dr. S.N. Maheswari ,Suneel K Maheshwari, Sharad K Maheswari. (2013) An Introduction to Accountancy(11thEdition)

S. P. Jain and K. L. Narang. Corporate Accounting

SP Iyengar. Advanced Accountancy

R L Gupta. Advanced Accountancy

V.K. Goyal. Corporate Accounting

BBA-FS YEAR-I SEMESTER-II

L	T	P	C
3	1	0	4

Course Code:MT127 Title of The Course :Elementary Business Mathematics

Approved On : 23/05/2015

Pre-Requisite: NONE Co-Requisite :NONE

Objective: To provide basic knowledge of Mathematics and their Applications to commercial situations.

Course Outcomes	
CO 1:	To understand number systems with examples and outline the various types of number system.
CO 2:	To differentiate between various equations and their inequalities and identify simple linear equations using different values.
CO 3:	To Compute the steps to find the dimensions of a triangle using the quadratic Equation solutions.
CO 4:	To outline determinants and their functions
CO 5:	To expansion using minors and cofactors and Identify determinants & inverses of large matrices.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Number System	Introduction, Natural Numbers, Even Numbers, Odd Numbers, Integers, Prime Numbers, Rational & Irrational numbers, Real Numbers, LCM& HCF (Simple Problems).	09
2	Theory of Equations	Introduction, Types of Equations, Simple/Linear Equations, Simultaneous Equations (only two variables) and their solution by Elimination & Substitution Methods. Solution of Quadratic equation by using discriminant and factorization.	09
3	Matrices and Determinants	Definition, types, Operation on Matrices: addition, subtraction and multiplication of two matrices, transpose of matrix. Determinant, minors and co-factors, inverse of a matrix, Cramer's rule for two variables and its applications.	09
4	Commercial Arithmetic	Simple Interest, Compound Interest including half yearly and quarterly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.	09
5	Progressions	Introduction, Arithmetic Progression: Finding the n^{th} term of AP, Sum of n terms of an AP, Insertion of Arithmetic Mean. Geometric Progression: Finding the nth term of GP, Sum of n terms of GP, Insertion of Geometric Mean.	09

References Books:
Saha, Mathematics for Cost Accountants, Central Publishers.
R.G. Saha & Others. Methods & Techniques for Business Decisions, VBH.
Sancheti & Kapoor. Business Mathematics and Statistics, Sultan Chand.
Zamarudeen. Business Mathematics, Vikas Publishers.
R.S Bhardwaj. Mathematics for Economics & Business.

BBA-FS YEAR-I SEMESTER-II

L	T	P	C
2	1	0	3

Course Code:BM154 Title of The Course : Principal Of Organizational Behaviour

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite :NONE

Objective:To introduce the idea of how individual behaviour affects organizational behaviour and vice versa; to help the students understand the crucial role of people in any business and to explore different aspects of building this vital capability.

Course Outcomes	
CO 1:	Knowledge of Models of OB, Impact of Global and Cultural diversity on OB.
CO 2:	To understand the Individual behaviour, Personality, Perception and its role in individual decision making.
CO 3:	knowledge of various leadership style in Indian organisations.
CO 4:	Ability to deal with important Contemporary issues in managing teams.
CO 5:	Knowledge of Power and Politics in Organisational Quality of work life.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction	Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.	09
2	Individual Behaviour	Individual behaviour, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs, theory, Theory X and Y, Motivation- Hygiene theory, Vrooms Expectancy theory.	09
3	Behaviour Dynamics	Interpersonal behaviour, Communication, Transaction Analysis, The JohariWindow, Leadership, Its Theories and Prevailing Leadership styles in IndianOrganisations.	09
4	Group Behaviour	Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter group problems in organizational group dynamics, Management of conflict .	09
5	Management of Change	Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisational Quality of work life, recent advances in OB.	09

References Books:
K. Aswathappa, Organizational Behaviour, Himalaya Publications, Ninth Revised and Enlarged Edition,2011
Fred Luthans, Organizational Behaviour, 12 th Edition, Tata McGraw Hill Publications,2010
SeemaSanghi, Human Resource Management, First Edition, Macmillan India Limited,2012
Cynthia D. Fisher , Lyle F. Schoenfeldt , James B. Shaw, Human Resource Management, Dreamtech Press,2008
UdayPareek, Understanding Organizational Behaviour, Third Edition, Oxford Press,2012

BBA-FS YEAR-I SEMESTER-II

Course Code:BM155 Title of The Course : Applied Macro Economics

L	T	P	C
3	1	0	4

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite :NONE

Objective:To acquaint the students about the Macro Economic variables influencing business management and practices.

Course Outcomes	
CO 1:	Knowledge of Macro aspects.
CO 2:	Ability to illustrate the solutions related to business such as optimisation of output and profit Maximisation.
CO 3:	knowledge of various models related to economics aspects.
CO 4:	Ability to deal with important aspects of business economics, and Economic Environment and Policy.
CO 5:	Knowledge of balance of Payment, Foreign trade, Monetary Policy, etc

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Approaches to Economic Theory	Classical Vs. Modern Economic approach, Micro and Macro Meaning, Circular flow of Income- Concept of National Income: GNP, NNP, GDP, NDP, PI, DPI, PCY, National Income at factor cost and Market price, Estimation of National income- Product-Income- Expenditure Met, Difficulties of Estimation, National income and economic welfare	09
2	Public Finance	Public Finance: Budget – Types, Public revenue - Tax and Non-tax, Public Expenditure- Heads of expenditure, Public Debt: Classification, Deficit financing - Taxable capacity - factors influencing taxable capacity	09
3	Macro Economic Environment	Meaning of Inflation - causes and effect, Cost push and demand pull inflation, Deflation – Meaning and causes, Phillips curve- stagflation- M1 and M3, Measures to control inflation - Role of Monetary policy, Fiscal policy- Instruments	09
4	Balance of Payments and Business Cycles	Meaning- Difference- Types, Component of BOP- Current and Capital Account, Unfavourable BOP- causes, Monetary and Non- Monetary Measures, Business cycle: Meaning- definition- features, Stages of Business Cycle, Effects and Measures to control cyclical fluctuation	09
5	Foreign Trade & Development	Role of External Trade in Economic Development, Terms of Trade: NBTOT – GBTOT, Exchange rate- spot and forward exchange rate, Foreign capital – Role of foreign aid – types	09

References Books:
M. L. Jhingan, International Economics, 6 th edition, Vrinda Publications,2009
Niravathi& C Ramani Nair, International Economics, 1 st edition, Interline Publishing Pvt Ltd,2003
Varsheney and Maheswari, Managerial Economics, 2 nd edition, Prentice-Hall of India Pvt.Ltd,2005.
G. S. Gupta, Managerial Economics, 4 th edition Deep & Deep Publication,2011
Joel Dean, Managerial Economics, 1 st edition, PHI Learning Private Limited,2009.

BBA-FS YEAR-I SEMESTER-II

Course Code: BM156 Title of The Course : Logistics And Supply Chain Management

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite :NONE

L	T	P	C
2	1	0	3

Objective:To introduce the fundamental concepts and familiarize with the issues in core functions in logistics and supply chain management.

Course Outcomes	
CO 1:	To evaluate the view of a supply chain-cycle and push pull view.
CO 2:	To analyze the effective use of Unconventional channels - Channels for Consumer goods, Industrial Goods & Services – Integrated Marketing
CO 3:	To examine the reasons behind selecting Supplier Selection, Tendering, E-Tendering, Negotiation
CO 4:	To determine the ABC Analysis - (Numericals expected on Basic EOQ, EOQ with discounts & ABC)
CO 5:	To analyze the effective use of Supplier Relationship Management, E-Business and the Supply Chain.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Supply Chain Management	Concept, objectives, significance , Process view of a supply chain-cycle and push pull view , Drivers/components of supply chain – Facilities, Inventory, Transportation, Information, Material Handling, Achieving trade-off between customer service and cost	09
2	Physical distribution	Definition, Importance, participants in physical distribution process, Marketing Channels – Definition and Importance, Different forms of channels - Unconventional channels - Channels for Consumer goods, Industrial Goods& Services – Integrated Marketing Channels– Horizontal, Vertical, Multi-channel, Functions of Marketing Channels , Channel Management – Channel Selection Process &criteria, Performance appraisal of Channel Members - Channel Conflicts & Techniques to resolve channel conflicts	09
3	Procurement	Supplier Management, Management Supplier Selection, Tendering, E-Tendering, Negotiation; Warehouse and Dispatch Management - Types of Warehousing, Warehouse Layout Docking and Marshalling, Warehouse Safety Management	09
4	Inventory	Need and Types of Inventory - Costs associated with Inventory– Basic EOQ Model – EOQ with discounts; ABC Analysis - (Numericals expected on Basic EOQ, EOQ with discounts & ABC), Stacking and Racking Systems. LIFO, FIFO	09
5	Current trends in Supply chain management	Green Supply Chain Management, Role and Future of IT in the Supply Chain, Customer Relationship Management, Supplier Relationship Management, E-Business and the Supply Chain; E-Business in Practice	09

References Books:
Supply Chain Management by Sunil Chopra, Peter Meindl& D.V.Kalra
Inventory Management by L.C.Jhamb
Principles and Practices of Costing by SunitaPokharna, Success Publications,Pune
Sales and Distribution Management by Krishna K. Havaladar&Vasant MCavale
Purchasing and Supply Management by Dobler andBurt

BBA-FS YEAR-I SEMESTER-II

Course Code: BM157 Title of The Course : Introduction Of Indian Financial System

L	T	P	C
3	1	0	4

Approved On :23/05/2015

Pre-Requisite:NONE Co-Requisite :NONE

Objective:At the end of this Subject, students will be able to explain the financial system of the country and how the government in coordination with RBI and other regulatory institutions regulate the markets; will understand the role and responsibilities of various market intermediaries and also learn about various financial assets.

Course Outcomes	
CO 1:	Knowledge of financial concepts
CO 2:	Knowledge of regulatory institutions.
CO 3:	Ability to illustrate the solutions related to business finances.
CO 4:	Knowledge of balance of Payment, Foreign trade, Monetary Policy, etc.
CO 5:	Ability to create business objective work to fulfil it

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction to Indian Financial System	Financial System: Meaning and Functions; Saving-Investment Process; Components of the Financial System; Growth and Trends in Indian Financial System; Financial Sector Reforms in India, Role of Indian Financial System in Indian Economic Development	09
2	Financial Assets	Meaning and Features of Financial Assets; Financial Assets Vs. Real Assets; Classification of Financial Assets; Equity Shares; Preference Shares, Debentures, Innovative Debt Instruments; Derivative Instruments; Non-Marketable Financial Assets, Money Market Instruments	09
3	Financial Markets	Meaning and Functions of Financial Markets; Classifications of Financial Markets; Money Market and Capital Market; Debt Market and Equity Market; Primary Market (IPO and Book Building) and Secondary Market; Spot Market and Forward Market; Exchange Traded Market and Over the Counter Market	09
4	Financial Intermediaries	Meaning of Financial Intermediation; Functions of Financial Intermediaries; Major Financial Intermediaries and Their Roles: Commercial Banks, Non-Banking Financial Companies, Mutual Funds, and Insurance Companies, Financial Institutions, Non-Banking Financial Services Companies	09
5	Regulatory Authorities	Regulators of Indian Financial System; The Reserve Bank of India – Organization, Roles and Functions, Monetary Policy, Techniques of Monetary Control; The Securities and Exchange Board of India – Organization, Objectives, Roles, Functions and Power; Insurance Regulatory and Development Authority of India - Organisation, Power, Scope, and Functions	09

References Books:
Gomez. Financial Markets Institutions and Financial Services. 1 st edition, Phi Learning,2008.
Bhole and Mahakud. Financial Institutions and Markets, 5 th edition, McGraw Hill,2009.
Ramesh Babu, Financial Markets and Institutions. 1 st edition, Concept publishing company,2006.
M. Y. Khan and P. K. Jain, Financial Management: Text, Problems and Cases, 6th Edition, Tata McGraw-Hill Education, 2011
P. MohanaRao, Financial Services- Text, Cases & Strategies. 1 st edition, Deep & Deep Publication,2002.

BBA-FS YEAR-I SEMESTER-II

Course Code: ES115 Title of The Course :Environmental Science

Approved On :23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite:NONE

Co-Requisite :NONE

Objective:The main goal of the course is to equip students with the basic knowledge about the interdisciplinary nature of environmental issues. This requires proper environmental management, including the legal, economic and other measures for environmental protection.

Course Outcomes	
CO 1:	Identify core concepts of Natural resources: and the role of Renewable and non-renewable resources.
CO 2:	Knowledge of social, legal, ethical and technological forces on Environment its components & Segments.
CO 3:	Appreciation for the global nature of Concept of an Ecosystem.and appropriate measures to operate effectively in Structure and Function of an Ecosystem.
CO 4:	Ability to develop Introduction, types, characteristics features ,structure and function of the Introduction, types, characteristics features.
CO 5:	To explain about the Biodiversity and its conservation,Value of Bio-diversity: Consumptive use, productive use, Social, ethical, aesthetic and option values.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Natural resources	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 BachaoAnDolan, Renewable and non-renewable resources: Natural resources and associated problemsForest Resources: Use and over exploitation, deforestation, casestudies,Water Resources: Use and over utilization of surface and ground water, conflicts over water, dams- benefitsand problems,Mineral Resources: Use and exploitation, environmental effects of extracting and using minerals resources, casestudies,Food Resources: World food problems, effects of modern agriculture, fertilizer -pesticide problems, Water-logging, Salinity, casestudies,EnergyResources:Growingenergyneeds,renewableandnonrenewableenergysources,useof alternateenergy sources, casestudies, Land Resources: Land degradation, Soil erosion and desertification. Role of an individual in conservation of natural resources	10
2	Ecosystems	Concept of anEcosystem, Structure and Function of anEcosystem, Producer Consumer and decomposers, Energy flow in theEcosystem, EcologicalSuccession, Food chains, Food webs and EcologicalPyramids. Introduction, types, characteristics features ,structure and function of the followingecosystem: a) TerrestrialEcosystem b)AquaticEcosystem	08
3	Biodiversity and itsconservation	Introduction - Definition: Genetic, Species and Ecosystemdiversity, Bio-Geographical classification ofIndia, Value of Bio-diversity: Consumptive use, productive use, Social, ethical, aesthetic and optionvalues, Biodiversity at Global, National &Locallevels. Hotspots ofBiodiversity, Threats to Biodiversity: Habitat Loss, Poaching of Wildlife, Man-WildlifeConflicts, Endangered and endemic species ofIndia, Conservation of Biodiversity: In-situ and Ex-situ conservation of biodiversity.	08
4	Environmental Pollution	Causes, effects and control measures of Air Pollution ,Water Pollution, Soil Pollution, Noise Pollution, Solid Waste Management: Causes, effects and control measures of urban and IndustrialWastes, Disaster Management: floods, earthquake, cyclones andlandslides.	08
5	Social Issues and the Environment	From unsustainable development to sustainabledevelopment, Urban problems related toEnergy, Water conservation, Rain water Harvesting Watershedmanagement, Resettlement and Rehabilitation of people; its problems and concerns, casestudies, Environmental ethics: issues and possiblesolutions Greenhouse effect and global Warming, effects of acid Rair and their remedial measures and ozone Layerdepletion.	06

		<p>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, casestudies.Human Population and the Environment: Population growth variation among nations, Population Explosion, Family welfare programme, ,Environment and Human Health, Value education, HIV/AIDS, Women and Childwelfare. 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>	
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References Books:
Agarwal, K.C. 2001 Environmental; Biology, NidiPub.Ltd.Bikaner.
BharauchaErach, The Biodiversity of India, Mappin Pub. Pvt. Ltd.,Ahemdabad-380, India.
Brunner R.C. 1989. Hazardous waste incineration, McGraw Hill.
Clark R.S. Marine Pollution, Clanderon Press Oxford (TB).
Cunningham W.P.2001.Cooper, T.H. Gorhani, E & Hepworth, Environmental encyclopedia, Jaicob Publication House, Mumbai.