

**Integral University**  
DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT  
PROGRAMME: B.COM(H)

**PROGRAMME SPECIFIC OUTCOMES ( PSO ):**

- 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.
- Enable students to take up higher education such as MBA, MFC, CA, CS, ICWA and other professional courses to become business professionals, researchers, consultants and teachers with core competencies and skills
- 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.
- Demonstrate the understanding and ability to apply professional standards, theory, and research to address business problems within specific concentrations.

**PROGRAMME EDUCATIONAL OBJECTIVES ( PEO ):**

- 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.
- 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.
- To provide on the job training to the students to get industrial exposure and acquaintance to the real life business situations.
- To acquaint students with modern teaching pedagogy by teaching case studies and organizing brainstorming sessions.
- Organizing curricular and co-curricular activities for developing multifaceted growth and development of personality of students.
- 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 ):**

- To produce Commerce and Management graduates equipped with modern communication skills.
- To develop philosophical, legal and ethical awareness to solve the present day problems prevalent in the society.
- Updating Information Technology development by equipping the students with newer ICT mechanism.
- 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.
- 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.
- 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.COM(H)

### Scheme of Evaluation -2015-16

YEAR -II

SEMESTER- III

S.N.	Subject Code	Subject	Period (Per Week)			Credit	Evaluation Scheme				
			L	T	P		C	Sessional (CA)			Exam ESE
						CA		TA	Total		
1	BM201	Cost Accounting	3	1	0	4	15	10	25	75	100
2	BM202	Corporate Law	3	1	0	4	15	10	25	75	100
3	BM203	Principles of Marketing Management	3	1	0	4	15	10	25	75	100
4	BM204	Human Resource Planning & Management	3	1	0	4	15	10	25	75	100
5	BM205	Introduction to Indian Economy	3	1	0	4	15	10	25	75	100
6	BM206	Income Tax	3	1	0	4	15	10	25	75	100
TOTAL			18	6	0	24	90	60	150	450	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)

**B.COM - II YEAR SEMESTER - III**

Course Code : BM201

Title of The Course : COST ACCOUNTING

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

Objective : The basic objective of this course is to provide knowledge about the cost accounting..

Course Outcomes	
CO1	To comprehend the basic concepts of cost accounting.
CO2	To understand the treatment of various element of cost accounting.
CO3	To develop basic understanding about allocation, apportionment and absorption of overheads
CO4	To acquire conceptual understanding of various methods of cost accounting.
CO5	To demonstrate the preparation of budget and importance of budgetary control in an organisation.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Cost Accounting	Meaning, nature and scope Cost Concepts and Classifications, Distinction between Financial and Cost Accounting, Elements of Cost and preparation of cost sheet.	10
2	Accounting for Material and Labor	Accounting for material and labor in corporate manufacturing and service sector.	10
3	Accounting for Overheads	Allocation, apportionment and absorption	9
4	Costing Methods	Single Unit Costing, Operating costing, Job, batch and contract costing, process costing, service costing, and reconciliation of cost and financial accounts.	9
5	Budgeting	Meaning, Significance, and Limitations of budgetary control, various types of Budgets and their preparation.	8

**References Books:**

Tulsian, Cost Accounting, S. Chand, New Delhi, 2016.

Datar & Rajan, Cost Accounting, 16<sup>th</sup> Edition, Pearson, New Delhi, 2017.

Khan & Jain, Cost Accounting, Tata McGraw-Hill, New Delhi, India, 2017.

Maheshwari, Accounting for Management, 4<sup>th</sup> Edition, S. Chand, New Delhi, India, 2018.

Kishor R. M., Cost & Management Accounting, 6<sup>th</sup> Edition, Taxmann Publications, New Delhi, India,2016.

B.COM - II YEAR SEMESTER - III

Course Code : BM202

Title of The Course : CORPORATE LAW

Approved On : 23/05/2015

L	T	P	C
3	1	0	4

Pre-Requisite : NONE Co-Requisite : NONE

Objective : The basic objective of this course is to provide knowledge about the Business Laws.

Course Outcomes	
CO 1:	To imbibe the legal and procedural aspects relating to contracts, agreements and performance of contract.
CO 2:	To analyze and apprehend the provisions of Companies Act 2013 regarding the concepts, reasons and modes of winding up.
CO 3:	To understand the various provisions related to Sales of goods Act including the rights and obligations of buyers and sellers.
CO 4:	To understand the regulatory aspects and the broader procedural aspects involved in Indian Partnership Act 2013 and Rules there under.
CO 5:	To comprehend and evaluate working of negotiable instruments, their features, types and endorsements.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Indian Contract Act	Definition and Essentials, of Contracts, agreements, Offer & Acceptance, Consideration, Capacity of Parties, Free consent, Performance of Contracts, Termination of Contract. Consequences and Remedies of contract termination, Contingent Contract: Implied, Quasi contract, Indemnity Contract, Guaranteed contract, Bailment, Lien, Pledge Agency contract.	10
2	Companies Act 2013	Definition, Characteristics, formation of company, memorandum and articles of associations of a company, types of companies, management of companies, Directors and meetings; Winding up of companies.	10
3	Sales of Goods Act	Definition, Feature, Formation of contract , Contents of sales contract Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sales contract, Delivery, Rights of unpaid sellers.	9
4	Indian Partnership Act	Definition and Nature of Partnership, Partnership deed registration of firms and consequences of non registration, Dissolution of partnership.	8
5	Negotiable Instruments	Definition, Features, Types, Recognition And Endorsement of Negotiable Instruments	8

**References Books:**

Gulshan J. J., Business Law Including Company Law, New Age International Publisher.2014

Kuchhal M. C. Business Law, Vikas Publication.,2013

Singh Avtar, Principles of Mercantile Law, Eastern Book Company.,2012

Relevant Acts, Rahat Publication,2016

Dr. G. H.Dixit Business Law, New way publication. 3<sup>rd</sup> edition, 2013

**B.COM - II YEAR SEMESTER - III**

Course Code : BM203                      Title of The Course : PRINCIPLES OF MARKETING MANAGEMENT

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : To familiarize and acquaint the student with basic knowledge of concepts, principles, tools and techniques of marketing.

Course Outcomes	
CO 1:	Understand Marketing Concept and its evaluation and to know the Consumer behaviour and their decision making process
CO 2:	Analyze the market based on segmentation, targeting and positioning and to understand product mix and product life cycle.
CO 3:	Analyze pricing decisions, policies and strategies and to understand promotion mix decisions.
CO 4:	Make decision regarding distributions channel planning and different types of retailing
CO 5:	Understand International marketing and concept of EPRG schemes and self reliance criterion.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Introduction	Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, Marketing environment. Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	9
2	Market Selection	Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After- sales services; Product life- cycle; New Product Development.	9
3	Pricing Significance	Factors affecting price of a product. Pricing policies and strategies. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Communication planning and control.	9
4	Distribution Channels of distribution	Meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution. Retailing: Types of retailing – store based and non- store based retailing, chain stores, specialty stores, supermarkets, retail vending, machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.	9
5	International Marketing	Nature, Scope and tasks of international marketing, Difference between domestic and international marketing, international marketing concepts-EPRG scheme, Self reliance criterion	9

<b>References Books:</b>
Kotler, Philip and Gary Armstrong. Principles of Marketing. 13th edition. Prentice- Hall of India, New Delhi.2015
Michael, J Etzel., Bruce J Walker and W. J. Stanton. Marketing. 13th edition. McGraw Hill, New York.2016
McCarthy, E. Jerome., and William D. Perreault. Basic Marketing. Richard D. Irwin.2012
Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.2013
Pride, William M., and D.C. Ferrell. Marketing: Planning, Implementation & Control. Cengage Learning. 2012

**B.COM - II YEAR SEMESTER - III**

Course Code : BM204

Title of The Course : HUMAN RESOURCE PLANNING & MANAGEMENT

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : The basic objective of this course is to help the students to acquire and develop decision-making skills in relation to managing human resources of the organization.

Course Outcomes	
CO 1:	The student will learn about Relevance and spectrum of Human Resource Management, HRD: concept and evolution, Organisation of HR Department, Role, Status and competencies of HR Manager, HR Policies.
CO 2:	The student will learn about Quantitative and Qualitative dimensions of Human Resource Planning, job analysis with job description and job specification; Concept and sources of Recruitment and Concept and process of Selection, interview, placement and induction.
CO 3:	The student will learn about concept and importance of Training and development, identifying training and development needs; designing training programme, evaluating training effectiveness; training process outsourcing; management development systems; career development.
CO 4:	The student will understand nature, objectives and techniques of Performance appraisal system; potential appraisal and employee counseling; job changes including transfers and promotions.
CO 5:	The student will learn the concept, policies and administration of compensation; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Human Resource Management	Relevance and spectrum, HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies, An overview of Government Policy since 1991 affecting Human Resources.	9
2	Acquisition of Human Resource	Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement induction	9
3	Training and development	Concept and importance; identifying training and development needs; designing training programs; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.	9
4	Performance appraisal system	Nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions	9
5	Compensation	Concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation	9

References Books:
Stoner Freeman & Gilbert Jr , Management, Prentice Hall of India, 6th Edition,2013
Koontz, Principles of Management, Tata Mc Graw Hill, 1st Edition 2008
Koontz,PrinciplesofManagement,TataMcGrawHill,1stEdition2008
Robbins S.P. & Decenzo David A., Fundamentals of Management: Essential Concepts and Applications, Pearson Education.2012
Rosen Blum M., How to Build Better Vocabulary – Bloomsbury Publication. London,2012.

**B.COM - II YEAR SEMESTER - III**

Course Code : BM205                      Title of The Course : INTRODUCTION TO INDIAN ECONOMY

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : The objective of this paper is to help students to acquire conceptual knowledge of the Indian Economy, role of foreign trade and new economic reforms.

Course Outcomes	
CO 1:	Understand and evaluate the structure and organization of Indian economy in the Pre British period.
CO 2:	Understand and analyze the current structure of Indian Economy .
CO 3:	Understand and analyze the development of Indian economy through various five year plannings
CO 4:	Understand , analyze and evaluate the trends in exports and imports and know the various export promotion measures and the new trade policies
CO 5:	Understand , analyze and evaluate the new economic reforms .

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Indian economy in the Pre-British Period	Structure and organization of villages, towns, industries and handicrafts. Towards a Market Economy Changes in the land system; Commercialization of agriculture; Policy of discriminating protection Monetary and currency developments ; Taxation system during the British period. Economic consequences of British rule / Colonial exploitation—forms and consequences; Case for protection fo Indian industries, Indian economy at the time of independence/ colonial economy: Semi-feudal economy Back ward, stagnant and other features.	9
2	Structure of the Indian Economy-	Basic features; Natural resources — Land, water and forest resources; Broad demographic features — Population size and growth rates, sex composition, rural-urban migration, occupational distribution Problem of over-population; Population policy; Infrastructure development; National Income-methods & trends, Poverty, unemployment & inflation—causes, effects, remedies, trends.	9
3	Planning in India- Objectives;	Strategy; Broad achievements and failures; Current Five Year Plan — Objectives, allocation and targets Economic reforms- Rationale behind economic reforms; Progress of privatization and globalization Agriculture – nature & importance; Trends in agricultural production and productivity; Factors determining productivity; Land Reforms; New agricultural strategy and Green Revolution; Rural credit, Agricultural marketing. Industry -Industrial development during the planning period; Industrial policy of 1948, 1956 1977 and 1991; Industrial licensing policy; MRTP and Competition Act, FERA and FEMA; Growth and problems of small scale industries; Role of public sector enterprises in India’s industrialization.	9
4	Role of foreign trade;	Trends in exports and imports; Composition and direction of India’s foreign trade; Balance of payments crisis and the economic reforms — Export promotion measures and the new trade policies.	9
5	New economic reforms –	Liberalization, privatization & globalization; Rational behind economic reforms; progress of privatization & globalization. Foreign capital — FDI, Multinational corporations (MNCs)	9

<b>References Books:</b>
K.P.M. Sundharam, Indian Economy, S.Chand & Sons, New Delhi.
Indian Economy By Ramesh Singh Publisher: Mc Graw Hill
Mishra S.K. & Puri, V.K., Modern Macro Economic Theory, Himalayan Publishing House, 2003.
Indian Economy (2018 ) by Puri V.K, S.K. Misra S.k, Himalayan Publishing House.
Indian Economy (2015) by Dr. P.C. Garehwal Himalyan Publication House.

**B.COM - II YEAR SEMESTER - III**

Course Code : BM206      Title of The Course : INCOME TAX

Approved On : 23/05/2015

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : The basic objective of this course is to provide the knowledge of basic concepts and practice of income tax to the students

Course Outcomes	
CO1	To comprehend the basic concepts of Income tax and scheme of taxation in India.
CO2	To perceive various provision regarding exemptions available under income tax act.
CO3	To compute total income of an assessee under various heads of Income tax.
CO4	To compute tax liability of an individual covering other related provision of income tax.
CO5	To learn how to prepare and file income tax return within due dates including e.filing.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Basic Concepts of Income-Tax	Basic concept: income, agricultural income, person assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.	10
2	Residential Status	Residential status, Scope of total income on the basis of residential status Exempted income under section 10.	9
3	Income under Different Heads	Computation of income under different heads - Salaries, Income from house property, Profits and gains of business or profession, Capital gains, Income from other sources.	9
4	Total Income Tax Computation	Total income and tax computation, Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income u/s 80C to u/s 80U, Rebates and reliefs ,Computation of total income of individuals and firms, Tax Liability of an individual.	9
5	Income Returns	Preparation of return of income manually, section 139.	8

References Books:
Singhania, Vinod K., & Monica Singhania, —Students' Guide to Income Taxl, Taxmann Publications Pvt. Ltd., New Delhi,2018
Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice, Sahitya Bhawan Publications,2018
Ahuja, Girish and Ravi Gupta, "Systematic Approach to Income Tax,l Bharat Law House, Delhi, 2018
Ahuja G,Practical Approach to Income Tax ,Bharat Publication,2018
Dr. Vinod K Singhania and Dr. Monica Singhania, Students' Guide to Income Tax Including GST - Problems & Solutions,Taxmann's,2018