

Integral University, Lucknow
Department of Commerce
Study and Evaluation Schemes

Program: Certificate in Commerce (B.COM)

Semester-I

[illegible]



Integral University, Lucknow

Effective from Session:							
Course Code	C010101T/ CM 101	Title of the Course	Business Organization	L	T	P	C
Year	I	Semester	I	5	1	0	6
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this course is to provide the learner with an overview of business and major sectors of Indian business. The aim is to provide knowledge about conventional and upcoming trends in business.						

Course Outcomes	
CO1	Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
CO2	Ability to identify the appropriate types and functioning of Business Organization for solving different problems.
CO3	Ability to apply basic Business Organization principles to solve business and industry related problems
CO4	Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Business	Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organization. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics	22	1
2	Promotion of Business	Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23	2
3	Foundation of Indian Business	Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.	25	1
4	Business Combination	Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization. Business finance: -Financial need of Business methods & sources of finance	20	2

Reference Books:

Singh, BP & Chhabra, T.N.: Business Organization and Management, Dhanpat Rai & Sons, Delhi.

Robbins, S. (2017). Management, Pearson Education, New Delhi; (13th ed.).

Gupta, C.B., "Business Organization", Mayur Publication, (2014).

Bhusan Y.K., "Business Organization", Sultan Chand & Son

e-Learning Source:

<https://www.classcentral.com/course/swayam-bcoc-132-business-organisation-and-management-23767>

<https://www.classcentral.com/course/swayam-forms-of-business-organisation-45146>

<https://nptel.ac.in/courses/109105176>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)

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

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session:2022-23							
Course Code	C010102T/ CM 102	Title of the Course	Business Statistics	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The purpose of this paper is to inculcate and analytical ability among the students.						

Course Outcomes	
CO1	To provide knowledge about basic concepts of Statistics.
CO2	To provide knowledge measurement of central tendency and measure of dispersion.
CO3	To give an overview of correlation and regression analysis.
CO4	To make able to know the Index number.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Indian Statistics	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahala Nobis). Introduction to Statistics: Meaning, Scope, importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20	CO1
2	Measures of Central Tendency	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Coefficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25	CO2
3	Correlation	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	25	CO3
4	Index Number	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test-Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	20	CO4

Reference Books:

Heinz, Kohler: Statistics for Business & Economics, HarperCollins;

Gupta, S.C. Fundamental of Statistics, Himalaya Publication.

Sharma J.K., Business Statistics, Pearson Education.

Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi

e-Learning Source:

<https://nptel.ac.in/courses/110107114>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)																		
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	2	3	2	2	3	2	1	3	3	2	2	2	-	-	-
CO2	3	2	1	2	2	2	1	3	3	1	3	3	2	1	2	-	-	-
CO3	3	3	2	1	2	1	1	3	3	2	3	2	1	1	1	-	-	-
CO4	3	1	2	2	1	2	3	3	2	2	2	3	1	2	1	-	-	-

1- Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2022-23							
Course Code	C010103T/ CM 103	Title of the Course	Business Communication	L	T	P	C
Year	I	Semester	I	5	1	0	6
Pre-Requisite	None	Co-requisite	None				
Course Objectives	After successful course completion, learners will develop the following attributes.						

Course Outcomes: To acquire skills in reading, writing, comprehension, and communication, and also to use electronic media or modern forms of business communication.	
CO1	Demonstrate and understand the meaning, process, and importance of business communication including barriers.
CO2	Understating the aspects of non-verbal communication like body postures, facial expression, listening exercise interview skills, and writing skills.
CO3	Learning presentation skills and drafting.
CO4	Equipped with the skills of report and business letter writing.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Process and importance of communication, types (verbal & non-verbal), different forms of communication, Barriers, effects and advantages of Technology in business communication like email, text messages, instant messaging and modern techniques like video conferencing, social networking and strategic importance of communication.	22	CO1
2	Non- Verbal Aspects of communication	Body language, kinesics, paralanguage, proxemics, Effective listening: principle of Effective listening, Factors affecting listening exercises, oral, Written and Video sessions. Interview skills; appearing in interviews, writing resume and letter of application, modern forms of communicating, Email, video conferencing etc.	21	CO2
3	Business language and Presentation	Importance of business language, vocabulary words often confused words often misspelt words, common errors in English. Oral presentation importance, characteristics, presentation plan, powerpoint, presentation, visual aids. Writing skills: planning business messages, Rewriting and Editing. The first and Reconstructing the Final draft. Office correspondence: office letter, Semi official Letter and Memorandum.	31	CO3
4	Report Writing	Identify the types of report, the basic format of the report, steps of writing report, writing a report format requirements, determine the process of writing a report, the importance of including visuals such as tables, diagrams, and charts in writing report, apply citation rules, (APA style documentation)	16	CO4

Reference Books:	
Lesikar, R.V & flatly, M.E; Business Communication Skills for Empowering the Internet Generation, Tata Mac Graw Hill Publishing company Ltd. New Delhi.	
Bovee, and Thill, Business communication Today, Pearson Education	
Shirley, Taylor, Communication for Business, Pearson Education	
Mishra, A.K., Business Communication (Hindi), Sahitya Bhavan Publications Agra	
e-Learning Source:	
https://uptunotes.com/notes-professional-communication-unit-i-nas-104-nas-204/	
https://study.com/academy/lesson/what-is-communication-definition-importance.html	
https://open.lib.umn.edu/businesscommunication/chapter/1-2-what-is-communication/	

Course Articulation Matrix: (Mapping of COs with POs and PSOs)																		
PO- PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO4	PSO5	PSO6	PSO7
CO1	3	3	2	3	1	3	3	-	-	-	-	-	3	2	3	3	2	1
CO2	3	2	3	3	2	3	2	-	-	-	-	-	2	3	2	3	2	3
CO3	3	3	3	2	3	3	3	-	-	-	-	-	3	3	3	2	3	3
CO4	3	3	2	3	2	3	2	-	-	-	-	-	3	3	2	3	2	3
CO5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2022-23							
Course Code	I01010P/ CM 104	Title of the Course	Advance Excel	L	T	P	C
Year	I	Semester	I	0	0	3	3
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this course is to provide the learner an overview of Microsoft Excel and develop an ability to use the basic arithmetic and statistical formulas.						

Course Outcomes	
CO1	Ability to understand the spread sheet utilization at basic level.
CO2	Ability to apply the formulas and function in Excel.
CO3	Ability to understand the advance Excel with other functions of Excel.
CO4	Ability to apply the practical implication of financial and statistical functions in spread sheet.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Excel Introduction	An overview of the screen, navigation and basic Excel concepts, Various selection techniques, Shortcut Keys Customizing Excel, Customizing the Ribbon, Using and Customizing AutoCorrect, Changing Excel's Default Options Using Basic Functions, Using Functions – Sum, Average, Max, Min, Count, Absolute, Mixed and Relative Referencing	15	1
2	Introduction Range	AutoFill, Comments, Hide Columns and Rows, AutoFit, Transpose, Move Columns Basics: Ribbon, Workbook, Worksheets, Format Cells, Find & Select, Data Validation, Keyboard, Shortcuts, Print, Protect.	10	2
3	Formulas and Functions	Arithmetic functions, Paste Options, statistical Functions, and Logical Functions. Cell References, Date/Time, Lookup/Reference	10	3
4	Statistical Functions	Financial, Statistical, Round, Formula Errors, Array Formulas, Sort, Filter, Conditional Formatting., Charts, Pivot Tables, Tables, Create a Macro.	10	4

Reference Books:

Excel 2019 All-in-One for Dummies, Greg Harvey, 1st edition

Slaying Excel Dragons, Mike Girvin, 1st edition, Holy Macro! Books

Ctrl+Shift+Enter Mastering Excel Array Formulas, Mike Girvin, 1st edition

Beginners (Excel Essentials Book 1), M.L. Humphrey, 1st edition

e-Learning Source:

<https://www.coursera.org/projects/Excels-beginner-google-sheets>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	-	-	-	-	-	1	-	1	-	-	-
CO2	-	-	-	-	-	1	-	1	-	-	-
CO3	-	-	-	-	-	1	-	1	-	-	-
CO4	-	-	-	-	-	2	-	1	-	-	-

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation-

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session:2022-23							
Course Code	Z010101T	Title of the Course	Food, Nutrition and Hygiene	L	T	P	C
Year	1st	Semester	1st	2	0	0	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To learn the basic concept of food, nutrition, hygiene, common diseases prevalent in society along with 1000 days nutrition concept.						

Course Outcomes	
CO1	To learn the basic concept of the Food and Nutrition, and meal planning.
CO2	To learn about macro and micro nutrients and its RDA, sources, functions, deficiency and excess.
CO3	To learn 1000 days Nutrition Concept and study the nutritive requirement during special conditions like pregnancy and lactation.
CO4	To study common health issues in the society and to learn the special requirement of food during common illness.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Concept of Food and Nutrition	(a) Definition of Food, Nutrients, Nutrition, Health, balanced Diet (b) Types of Nutrition- Optimum Nutrition, under Nutrition, Over Nutrition (c) Meal planning- Concept and factors affecting Meal Planning (d) Food groups and functions of food	8	CO1
2	Nutrients: Macro and Micro RDA, Sources, Functions, Deficiency and excess of	(a) Carbohydrate (b) Fats (c) Protein (d) Minerals Major: Calcium, Phosphorus, Sodium, Potassium Trace: Iron, Iodine, Fluorine, Zinc (e) Vitamins Water soluble vitamins: Vitamin B, C Fat soluble vitamins: Vitamin A, D,E,K (f) Water (g) Dietary Fibre	7	CO2
3	1000 days Nutrition	(a) Concept, Requirement, Factors affecting growth of child (b) Prenatal Nutrition (0 - 280 days): Additional Nutrients' Requirement and risk factors during pregnancy (c) Breast / Formula Feeding (Birth – 6 months of age) Complementary and Early Diet (6 months – 2 years of age)	8	CO3
4	Community Health Concept	(a) Causes of common diseases prevalent in the society and Nutrition requirement in the following: Diabetes, Hypertension (High Blood Pressure) Obesity Constipation Diarrhea Typhoid (b) National and International Program and Policies for improving Dietary Nutrition (c) Immunity Boosting Food	7	CO4

Reference Books:

Singh, Anita, "Food and Nutrition", Star Publication, Agra, India, 2018.

Sheel Sharma, Nutrition and Diet Therapy, Peepee Publishers Delhi, 2014, First Edition.

1000Days-Nutrition_Brief_Brain-Think_Babies_FINAL.pdf

<https://pediatrics.aappublications.org/content/141/2/e20173716>

<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/>

e-Learning Source:

<https://nptel.ac.in/courses/126104004>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO- PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	-	-	-	2	2	3	2	3	3	2	2
CO2	-	-	-	3	2	3	2	3	3	2	2
CO3	-	-	-	3	3	2	3	3	-	-	2
CO4	-	-	3	3	3	3	3	3	3	2	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow



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Effective from Session:							
Course Code	C010201T/ CM 105	Title of the Course	Business Management	L	T	P	C
Year	I	Semester	II	5	1	0	6
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The main objective of this course is to help the students to get aware towards varied management principles and practices.						

Course Outcomes	
CO1	Ability to understand the concept of Business Management along with the basic laws and norms of Business Management.
CO2	Ability to understand the terminologies associated with the field of Business Management and control along with their relevance.
CO3	Ability to identify the appropriate method and techniques of Business Management for solving different problems.
CO4	Ability to apply basic Business Management principles to solve business and industry-related problems.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Concepts of Management	Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo-Classical System; Contingency Approach, System Approach.	23	1
2	Planning	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organization: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	22	2
3	Direction	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles- Likert’s Theory, Managerial Grid.	25	3
4	Controlling	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Change Management Model-Kurt Lewin, Resistance to Change and methods of reducing resistance to change.	20	4

Reference Books:

Koontz, H., “Essentials of Management”, Tata McGraw Hill, (2016).

Gupta, C.B., “Business Organization”, Mayur Publication, (2014).

Singh, B.P., Chhabra, T.N., “An Introduction to Business Organization & Management”, Kitab Mahal, (2014).

Sherlekar, S.A. & Sherlekar, V.S., “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).

Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.

e-Learning Source:

An Introduction to the Principles of Management, NPTEL, SWAYAM.

Principles of Management, Udemy.

Course Articulation Matrix: (Mapping of COs with POs and PSOs)

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

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session:							
Course Code	C010202T/ CM 106	Title of the Course	Financial Accounting	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.						

Course Outcomes	
CO1	To provide knowledge about Accounting Principles and preparation of Accounts.
CO2	To provide knowledge about preparation of Accounts for Hire Purchase accounts.
CO3	To give an overview about Departmental and Branch accounts.
CO4	To understand the concepts of Insolvency Accounts and Accounting Software.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Basics of Accounting	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	12	1
2	Royalty Accounts	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub-lease, Short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	15	2
3	Departmental Accounts	Departmental Accounts- Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts-Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	15	3
4	Insolvency Accounts	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts. Recent Advancements and Trends-Use of Accounting Software Tally. ERP9.	18	4

Reference Books:

Maheshwari S.N. & Maheshwari S.K., "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013).

Jain & Narang, "Advanced Accounts", JainBookAgency, 18th Edition, Reprint (2014).

Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra.

Shukla, S. M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017.

Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers.

e-Learning Source:

BCOC-131- Financial Accounting ,By Dr. N.Rajendra Prasad ,Indira Gandhi National Open University ,(https://onlinecourses.swayam2.ac.in/nou22_cm18/preview).

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	1	2	1	1	2	2	2	2	1
CO2	3	1	1	1	1	1	2	2	2	1	1
CO3	2	2	1	1	2	2	2	3	2	1	1
CO4	2	1	1	1	1	2	2	2	2	1	1

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session:							
Course Code	C010205T/ CM 107	Title of the Course	Business Economics	L	T	P	C
Year	I	Semester	II	5	1	0	6
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.						

Course Outcomes	
CO1	To provide knowledge about business economics, demand analysis and acquaint the students with notable economists of India.
CO2	To demonstrate the understanding of laws of production and behaviour of cost and decision making.
CO3	To demonstrate the understanding of market structures and pricing decisions.
CO4	To demonstrate the understanding of national income, inflation and monetary and fiscal policies in real-world situations and business cycles in the open economy.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Basics of Economics	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of Business Economics, Meaning, Kinds, Law of Demand, Law of Marginal Diminishing Utility, Elasticity of Demand, Concept And Measurement of Elasticity of Demand Price, Incoming Cross, Elasticity Determinants of Elasticity of Demand Importance Of Elasticity of Demand.	31	1
2	Theory of Cost	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Dis-economies.	16	2
3	Market Competition	Perfect Competition: Meaning, Price And Output Determination. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition & Oligopolistic competition.	21	3
4	Business Cycle	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.	22	4

Reference Books:	
Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.	
Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), , McGraw Hill Education, 9th Ed.	
Ahuja, H.L., "Managerial Economics", S.Chand, 8th Ed.	
Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed.	
Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publication.	
e-Learning Source:	
https://onlinecourses.nptel.ac.in/noc21_mg90/preview .	

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	1	2	2	-	2	3	3	3	3
CO2	3	1	-	-	2	1	1	3	2	1	3
CO3	2	1	-	2	3	1	-	2	1	3	3
CO4	3	-	1	3	2	1	1	1	2	3	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2022-23							
Course Code	I010206T/ CM 108	Title of the Course	Hands on Training on Tally ERP9.0	L	T	P	C
Year	I	Semester	II	2	1	0	3
Pre-Requisite	None	Co-requisite	None				
Course Objectives	This course is focused to provide practical implication on the knowledge of tally for commerce and management.						

Course Outcomes	
CO1	Ability to understand the basic concept of Tally ERP9, its use and relevance in accounting
CO2	Ability to identify the appropriate types and functioning of Tally and its uses in present senior
CO3	Ability to apply basic knowledge of accounting through Tally and its use in the field of TDS, GST and return filling.
CO4	Ability to understand the concept of payroll in Tally and creation of various reports using Tally.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Excel Introduction,	Creation of Company, Tally Configuration, Account Voucher Creation, Voucher Type Selection, Alteration of Vouchers, Reports, computation. Inventory, Payments, Quotes, Sales Orders, Sales/Invoicing, Receipts, Memorized Transactions, Global Options, Reports	15	1
2	Introduction Range	TDS -TDS Reports, TDS Online Payment, TDS Returns filing, TDS Certificate issuing ,26AS Reconciliation, TCS - TCS Reports, GST- GST Returns, EPF -ESIC, Professional Tax	10	2
3	Formulas and Functions	Employee Creation - Salary Define, Employee Attendance Register, Pay Heads Creation, Salary Report	10	3
4	Financial Statement	Financial Statements - Trading Account, Profit & Loss Account, Balance Sheet, Accounts Books and Reports, Inventory Books and Reports, Exception Reports, Statutory Reports, Payroll Reports, Trail balance, Day Book, List of Accounts, Stock Summary, Outstanding Statement	10	4

Reference Books:

- Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
- Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
- Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13 th Ed. 2013.
- Asok K. Nadhani, Tally ERP 9 Training Guide - 4th Revised & Updated Edition, BPB publication

e-Learning Source:

- <https://www.studyathome.org/products/tally-erp9-certificate-course-by-ca-raj-k-agrawal/>
- <https://tallveducation.com/tepl/>
- <https://www.udemy.com/topic/tally-erp/>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	1	1	1	1		1	1	1
CO2	1	1	1	1	1	1	2	2	2	2	1
CO3	1	1	1	-	-	-	-	1	1	1	1
CO4	1	1	1	1	1	2	2	1	1	1	1

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation-

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session:							
Course Code	Z020201T	Title of the Course	First Aid and Health	L	T	P	C
Year	I	Semester	II	2	0	0	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives							

Course Outcomes	
CO1	Learn the skill needed to assess the ill or injured person.
CO2	Learn the skills to provide CPR to infants, children and adults.
CO3	Learn the skills to handle emergency childbirth.
CO4	Learn the Basic sex education help young people navigate thorny questions responsibly and with confidence.
CO5	Learn the Basic sex education help youth to understand Sex is normal. It's a deep, powerful instinct at the core of our.
CO6	Survival as a species. Sexual desire is a healthy drive.
CO7	Help to understand natural changes of adolescence.
CO8	Learn the skill to identify Mental Health status and Psychological First Aid.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Basic Concepts	A. Basic First Aid Aims of first aid & First aid and the law. Dealing with an emergency, Resuscitation (basic CPR). Recovery position, Initial top to toe assessment. Hand washing and Hygiene Types and Content of a First aid Kit B. First AID Technique Dressings and Bandages. Fast evacuation techniques (single rescuer). Transport techniques. C. First aid related with respiratory system Basics of Respiration. No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging, Swelling within the throat, Suffocation by smoke or gases and Asthma. D. First aid related with Heart, Blood and Circulation Basics of The heart and the blood circulation. Chest discomfort, bleeding. E. First aid related with Wounds and Injuries Type of wounds, Small cuts and abrasions Head, Chest, Abdominal injuries Amputation, Crush injuries, Shock F. First aid related with Bones, Joints Muscle related injuries Basics of The skeleton, Joints and Muscles. Fractures (injuries to bones).	2T+10P	1
2	First Aid Related with Nervous System	G. First aid related with Nervous system and Unconsciousness Basics of the nervous system. Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy. H. First aid related with Gastrointestinal Tract Basics of The gastrointestinal system. Diarrhea, Food poisoning. I. First aid related with Skin, Burns Basics of The skin. 2T+ 10P Burn wounds, Dry burns and scalds (burns from fire, heat and steam). Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke. Frost bites (cold burns), Prevention of burns, Fever and Hypothermia. J. First aid related with Poisoning Poisoning by swallowing, Gases, Injection, Skin K. First aid related with Bites and Stings Animal bites, Snake bites, Insect stings and bites L. First aid related with Sense organs Basic of Sense organ. Foreign objects in the eye, ear, nose or skin. Swallowed foreign objects. M. Specific emergency satiation and disaster management Emergencies at educational institutes and work Road and traffic accidents. Emergencies in rural areas. Disasters and multiple casualty accidents. Triage. N. Emergency Child birth.	2T+10P	2
3	Basic Sex Education	Basic Sex Education: Overview, ground rules, and a pre-test Basics of Urinary system and Reproductive system. Male puberty — physical and emotional changes Female puberty — physical and emotional changes Male-female similarities and differences Sexual intercourse, pregnancy, and childbirth Facts, attitudes, and myths about LGBTQ+ issues and identities Birth control and abortion Sex without love — harassment, sexual abuse, and rape Prevention of sexually transmitted diseases.	9T	3
4	Mental Health and Psychological First Aid	Mental Health and Psychological First Aid What is Mental Health First Aid? Mental Health Problems in the India The Mental Health First Aid Action Plan Understanding Depression and Anxiety Disorders Crisis First Aid for Suicidal Behavior & Depressive symptoms What is Non-Suicidal Self-Injury? Non-crisis First Aid for Depression and Anxiety Crisis First Aid for Panic Attacks, Traumatic events Understanding Disorders in Which Psychosis may Occur Crisis First Aid for Acute Psychosis Understanding Substance Use Disorder Crisis First Aid for Overdose, Withdrawal Using Mental Health First Aid.	2T+10P	4

Reference Books:

Indian First Aid Manual-<https://www.indianredcross.org/publications/FA-manual.pdf>.

Red Cross First Aid/CPR/AED Instructor Manual.

<https://mhfa.com.au/courses/public/types/youthedition4>.

Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. www.unh.edu/ccrc/pdf/CV192.Pdf.

Kantor L. & Levitz N. (2017). Parents' views on sex education in schools: How much do Democrats and Republicans agree? PLoS ONE, 12 (7): e0180250.

Orenstein, P. (2016). Girls and sex: Navigating the complicated new landscape. New York, NY: Harper.

Schwieggershausen, E. (2015, May 28). The Cut. www.thecut.com/2015/05/most-women-are-catcalledbefore-they-turn-17.html.

Wiggins, G. & McTighe, J. (2008). Understanding by design. Alexandria, VA: ASCD.

<https://marshallmemo.com/marshall-publications.php#8>.



Integral University, Lucknow

Effective from Session: 2024-25							
Course Code	CM131	Title of the Course	AI for Commerce	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	This course aims to provide students with an in-depth understanding of how Artificial Intelligence (AI) is transforming the fields of accounting and finance, with a special focus on AI in asset management and automation in accounting practices.						

Course Outcomes	
CO1	To understand the concept of AI and its relevance to Commerce
CO2	To understand basic Fundamentals of Machine Learning tailored for Commerce
CO3	To understand how deep learning can be used to automate various accounting processes.
CO4	To understand how AI algorithms can be used to detect and prevent financial frauds.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Introduction to Artificial Intelligence	Introduction to Artificial Intelligence: History and evolution of AI, comparison of human and computer skill, Component of AI, Scope and significance in different domains, Ethical considerations in AI development and deployment, Intelligent Agent, logical agent. Problem-solving through AI: Defining problem as a state space search, analyzing the problem, solving problem by searching, informed search and Uninformed Search.	10	CO1
2	Machine Learning Basics	Machine Learning Basics: Neural networks and deep learning, Supervised and unsupervised learning, Feature selection and engineering, learning from observation, knowledge in learning. Natural Language Processing: Brief history of NLP, Text processing, Sentiment analysis, language translation, Early NLP system, ELIZA system, LUNAR system, General NLP system.	11	CO2
3	Deep Learning	Deep Learning: Language Learning Model (LLM) (ex: Chat GPT, Gemini); Training Deep Learning Models: Overfitting and Underfitting, Tools and Framework for Deep Learning, Applications of Deep Learning in Commerce, Difference between AI, Machine Learning, and Deep Learning.	11	CO3
4	AI in Accounting & Finance	AI in Asset Management; Automation in Accounting Practice; Algorithmic Trading; Fraud Detection; Risk Assessment and Management using algorithms; Customer Service and Chatbots; Financial Forecasting.	12	CO4

References Books:	
Artificial Intelligence: A Modern Approach": Stuart Russell & Peter Norvig	
Deep Learning": Ian Goodfellow, Yoshua Bengio & Aaron Courville	
e-Learning Source:	
https://www.surgentcpe.com/cpe-courses/artificial-intelligence-for-accounting-and-finance-professionals-AIP2	
https://www.jappware.com/insights/integrating-ai-in-accounting/	

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

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow
Department of Commerce
Study and Evaluation Scheme

Program: Diploma in Commerce (B.COM)

Semester-III

S.No.	Course code	Course Title	Type of Paper	Period Per/hr/week/sem.			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender	Environment &Sustainability	Human Value	Professional Ethics	Sustainable Development
1	C010301T/CM201	Company Law	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	√	√		√	√	√	8,16
2	C010302T/CM202	Cost Accounting	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	√	√				√	4,8,9,10
3	C010304T/CM203	Inventory Management	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	√	√				√	4,8,9,10
4	C010305T/CA241	Essentials of Python	(Anyone) Minor	05	1	0	15	10	25	75	100	5:1:0	06	√	√	√				√	4
	CM205	Digital Transformation & Its Impact on Society												√	√	√				√	4,9,10
5	I010305T/CM204	Innovation & Entrepreneurship	(Anyone) Vocational	02	1	0	00	00	00	100	100	2:1:0	03	√	√	√		√		√	4,8,9,17
	I150308T/ES226	Environment and Sustainability												√	√		√		√		,8,9,
6	Z030301T/ES225	Human Values & Environment Studies	Co-Curricular	02	00	0	15	10	25	75	100	2:0:0	02	√	√	√	√	√	√	√	3,4
Total				18	05	00	75	50	125	475	600		23								



Integral University, Lucknow

Effective from Session:2025-26							
Course Code	C010301T/CM 201	Title of the Course	Company Law	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases						

Course Outcomes				
CO1	Students will understand the Indian Companies Act 2013			
CO2	Students will get to know about the shares and debenture and its types.			
CO3	Students will learn about the director and management of the companies under the Indian Companies Act 2013			
CO4	Students will get to know about the minorities and majority share holder's rights and process and conditions of winding up of the companies.			
Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Indian Companies Act 2013	Indian Companies Act 2013: Nature and types of Companies, Conversion of Public Companies into Private Company's And Vice Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus.	15	CO1
2	Shares and Debenture	Shares: Types, Share Capital-Kinds; Allotment of Shares; Members – Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer and Transmission-Difference, Methods of Borrowing, Debentures, Mortgages and Charges - Fixed and Floating.	15	CO2
3	Management and Role of Directors	Management: Directors, Types and Number of Directors, Managing Director, Whole Time Director – Appointment, Qualifications and Disqualification, Duties, Vacation, Resignation and Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	15	CO3
4	Majority Powers and Minority Rights	Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of Oppression and Management. Mismanagement, Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of Official Liquidator and Duties.	15	CO4
Reference Books:				
Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook on Companies Act 2013 Taxmann Publication f				
Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House				
Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)				
Maheshwari SN And SK Maheshwari A Manual of Business Law 2nd Edition Himalaya Publishing House				
e-Learning Source:				
https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf				
https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf				
https://www.pwc.in/assets/pdfs/publications/2013/companies-act-2013-key-highlights-and-analysis.pdf				

PO-PSO CO	Course Articulation Matrix:(Mapping of Cos with Pos and PSOs)										
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	2	2	1	3	1	1	2	1	-
CO2	2	-	-	-	2	2	2	-	-	2	3
CO3	1	-	3	1	2	-	-	2	1	-	2
CO4	1	1	1	1	3	2	1	3	2	2	1

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2025-26							
Course Code	C010302T/C M202	Title of the Course	Cost Accounting	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to provide knowledge about the cost accounting.						

Course Out Comes	
CO1	Students will understand the nature, Scope and Advantages of Cost Accounting and Inventory Control Techniques.
CO2	Students will learn about Labour accounting.
CO3	Students will get to know about Unit Costing technique and Preparation of Cost Sheet and Reconciliation Statement.
CO4	Students will learn about Process & Contract Costing techniques.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Basics of Cost Accounting	Introduction: Nature, Scope and Advantages of Cost Accounting; Installation of Costing System; Difference between Cost and Financial Accounting; Classification of Costs. Material Accounting: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	15	CO1
2	Accounting for Material and Labor	Labour Accounting: Meaning and Components of Labour Cost; Concept, Accounting and Control of Idle time and Overtime; Methods of Wage Payment and Incentive Plans; Labour Turnover; Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	15	CO2
3	Accounting for Overheads	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement; Process Costing: Preparation of Process Accounts	15	CO3
4	Costing Methods	Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing; Budget, Budgeting and Budgetary control: Meaning, Significance, and Limitations, various types of Budgets and their preparation.	15	CO4

Reference Books:

Jain S.P. and Narang K.L., Cost Accounting, Kalyani New Delhi.

Maheshwari S.N., Advanced Problems and Solutions in Cost Accounting, Sultan Chand, New Delhi. (Hindi and English)

Tulsian P.C., Practical Costing, Vikas, New Delhi.

Garg A. K., Cost Accounting: An Analytical Study, Swati Publication, Meerut.

Horngren, Charles, Foster and Datar, Cost Accounting - A Managerial Emphasis, Prentice-Hall of India, New Delhi.

e-LearningSource:

<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>

https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

Course Articulation Matrix:(Mapping of Cos with Pos and PSOs)											
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	-	2	1	2	1	2	1	1	1
CO2	1	2	1	-	2	1	2	2	-	2	-
CO3	2	-	1	2	2	2	1	2	-	1	-
CO4	2	1	2	1	2	2	1	2	2	2	2

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2025-26

Course Code	C010304T/C M203	Title of the Course	Inventory Management	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To familiarize and acquaint the student with basic knowledge of concepts, principles, tools and techniques of Inventory management.						

Course Out Comes

CO1	Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.
CO2	Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.
CO3	Ability to identify the appropriate method and techniques of Inventory management for solving different problems.
CO4	Ability to apply basic Inventory management principles to solve business and industry related problems.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Inventory Management	Inventory Management: Background, Significance and Objectives of Inventory Management, Concept Inventory Management Process, Importance of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory in Supply Chain Management, Methods of Inventory Management, Benefits of good Inventory Management.	15	CO1
2	Concept and Valuation of Inventory	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Types of Inventory- ordering cost- inventory carrying cost-stock out cost-set up time cost Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	15	CO2
3	Management of Working Capital	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio	15	CO3
4	Inventory Control	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Classification of inventory items – ABC, FSN, VED, classification; Types of Inventory, Techniques of Inventory Control – EOQ, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	15	CO4

Reference Books:

Max Muller, Essentials of Inventory Management, Amacom, 2011

Narayan P. (2008), Inventory Management, Excel Books.

Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.

Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.

Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing.

Note- Latest edition of the text books should be used.

Bedi, K. – Production and Operations Management; Oxford University Press

RS Saxena, Inventory Management, Global India Publishing, Delhi

e-Learning Source:

https://www.youtube.com/watch?v=DZhHSR4_9B4

[http://www.lancer.com.tw/attachments/367_ErpBook\(7\).pdf](http://www.lancer.com.tw/attachments/367_ErpBook(7).pdf)

Course Articulation Matrix: (Mapping of Cos with Pos and PSOs)

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

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session:2023-24							
Course Code	C010305T/ CA241	Title of the Course	Essentials of Python	L	T	P	C
Year	II	Semester	III	5	1	0	6
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To introduce programming concepts using python, To introduce programming concepts using python.						

Course Outcomes	
CO1	Demonstrate an understanding of Python syntax and basic programming constructs, including variables, data types, and control structures
CO2	Apply Python functions, modules, and libraries to solve real-world problems through structured programming.
CO3	Analyze and implement data handling techniques in Python using lists, tuples, dictionaries, and file I/O operations.
CO4	Develop programs in Python utilizing object-oriented principles such as classes, inheritance, and polymorphism for efficient code reuse.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Introduction What can Python do? Why Python? Python Syntax compared to other programming languages, Python Installation. The print statement, Comments, Python Data Structures & Data Types, String Operations in Python, Simple Input & Output, Simple Output Formatting, Operators in python Python Program Flow Indentation, The If statement and its' related statement, An example with if and it's related statement, The while loop, The for loop, The range statement, Break &Continue, Assert, Examples for looping Functions& Modules Create your own functions, Functions Parameters, Variable Arguments, Scope of a Function, Function Documentations, Lambda Functions& map, n Exercise with functions, Create a Module, Standard Modules	25	CO1
2	Exceptions Handling	Exceptions Handling Errors, Exception handling with try, handling Multiple Exceptions, Writing your own Exception. File Handling File handling Modes, Reading Files, Writing& Appending to Files, Handling File Exceptions, The with statement Classes In Python New Style Classes, Creating Classes, Instance Methods, Inheritance, Polymorphism, Exception Classes & Custom Exceptions Generators and iterators Iterators, Generators, The Functions any and all, With Statement, Data Compression	20	CO2
3	Data Structures	Data Structures List Comprehensions, Nested List Comprehensions, Dictionary Comprehensions. Functions, Default Parameters, Variable Arguments, Specialized Sorts Collections namedtuple(), deque, Chain Map, Counter, Ordered Dict, defaultdict, User Dict, User List, User String Writing GUIs in Python (Tkinter) Introduction, Components and Events, An Example GUI, The root Component, Adding a Button, Entry Widgets, Text Widgets, Check buttons Python SQL Database Access Introduction, Installation, DB Connection, Creating DB Table, INSERT, READ, UPDATE, DELETE operations, COMMIT & ROLLBACK operation, handling Errors Network Programming Introduction, A Daytime Server, Clients and Servers, The Client Program, The Server Program Date and Time Sleep, Program execution time, more methods on date/time	25	CO3
4	Converting ideas to product.	Filter, Map, Reduce, Decorators, Frozen set, Collections Regular Expression Split, Working with special characters, date, emails, Quantifiers, Match and find all, character sequence and substitute, Search method Threads ESSENTIAL Class and threads, Multi- threading, Synchronization, Treads Life cycle, use cases Accessing API ESSENTIAL Introduction, Facebook Messenger, Open weather DJANGO Django Overview, Django Installation, Creating a Project, Usage of Project in depth Discussion, Creating an Application, Understanding Folder Structure, Creating a Hello World Page, Database and Views, Static Files and Forms, API and Security	20	CO4

Reference Books:	
Starting Out with Python plus My Programming Lab with Pearson eText -- Access Card Package (3rd Edition) Tony Gaddis ISBN-13: 978- 0133862256". Python Crash Course: A Hands-On, Project-Based Introduction to Programming (2nd Edition).	
Head-First Python: A Brain-Friendly Guide (2nd Edition) by Paul Barry. Learn Python the Hard Way: 3rd Edition by Zed A. Shaw, Python Programming: An Introduction to Computer Science (3rd Edition) by John M. Zelle	
Taneja, S., Kumar, N. Python Programming- A modular Approach, Pearson Education India, 2018.	
Balaguruswamy E., Introduction to Computing and Problem Solving using Python, 2 nd edition, McGraw Hill Education, 2018	
e-Learning Source:	
https://docs.djangoproject.com/	

Course Articulation Matrix:(Mapping of COs with POs and PSOs)											
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO											
CO1	1	2	1	1	1	1	1		1	1	1
CO2	1	1	1	1	1	1	2	2	2	2	1
CO3	1	1	1	-	-	-	-	1	1	1	1
CO4	1	1	1	1	1	2	2	1	1	1	1

1-LowCorrelation; 2-ModerateCorrelation; 3-SubstantialCorrelation-

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session:2023-24							
Course Code	I010305T/ CM204	Title of the Course	Innovation and Entrepreneurship	L	T	P	C
Year	II	Semester	III	2	1	0	3
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Encourage the process of creative thinking and innovation, Build an entrepreneurial perspective to identify and tackle problems and explore new opportunities • Gain insight into building business models and plans • Identify tools and strategies that entrepreneurs may use for start-up, innovation and reinvention • Understand how to go from an idea to product and scale it up for sustainability • Develop skills to work in teams and build connections, collaborations and social networks.						

Course Outcomes	
CO1	Identify and comprehend the concepts of creativity, innovation and invention in various contexts.
CO2	Enrich their theoretical and conceptual foundations in entrepreneurship.
CO3	Gain hands-on experience that shall empower them to identify business and social opportunities and venture in the entrepreneurial landscape.
CO4	Prepare themselves to take informed decisions in establishing start-ups and ongoing innovation in organizations.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Understanding Creativity	Understanding the concept and process of creativity; students exploring within themselves the nature of the creative process; approaches to understanding creativity (Ref. B1) Differentiate between invention and innovation (Ref. OR1), Understanding entrepreneurial mindset and skills (creativity, decision making, risk taking behaviour, networking) and entrepreneurship in different contexts (eg. Social, Cooperative, Commercial, Public, Not for Profit organizations) (Ref. B1) Case studies of some successful innovations/start-ups – Different group can be given a different Case Study and the groups can have a discussion on same (Ref. Suggestive Case Studies A)	09	CO1
2	Ideation	Identifying a specific problem through observation, contemplation, networking and research (Ref. B2) Generating ideas for problem solving using mind mapping, brainstorming, focus groups, idea generation tool kit (SCAMPER) (Ref. B1) Learning through failures of others – case studies of some ventures that could not sustain – Different group can be given a different Case Study and the groups can have a discussion on same (Ref. Suggestive Case Studies B)	13	CO2
3	Understanding the business	Building a business plan using the lean canvas model (Ref. OR2) Understanding customers/stakeholders and evaluating the business plan through survey/questionnaire/interview/secondary research (Ref. B1 and B2) Designing, prototyping and iteration (Ref. B2) Networking and growth strategies (Ref. B3) Building and managing organizations (Ref. B3) Role of leadership and team based culture (Ref. B3 and OR4)	13	CO3
4	Venturing Forth	Financing the innovation: pitching and communicating the idea Sources of finance: crowd funding, venture capital, equity funds, angel investing, borrowing (including government initiatives, bank and public funded schemes) (Ref. OR5 and OR6) Various forms of IPR (patent, copyright, trademark, geographical indication, industrial design) (Ref. OR7 and OR8) Setting and scaling up (Ref. B3) Entrepreneurial resilience and ongoing creativity (Ref. B1)	10	CO4

ReferenceBooks:

B1.The Innovator's DNA: Mastering the Five Skills of Disruptive Innovators, Jeff Dyer, Hal Gregersen, C.M. Christensen, Harvard Business Review Press, 2011

B2. Design Thinking: Business Innovation, MauricioVianna, YsmarVianna, Isabel K. Adler, Brenda Lucena, Beatriz Russo, MJV Press, 1st Electronic Edition, 2011 (also available at https://cdn2.hubspot.net/hubfs/1701231/Documents/Design_Thinking_-_The_Book/Design_Thinking_The_Book.pdf)

e-LearningSource:

http://www.untag-smd.ac.id/files/Perpustakaan_Digital_1/ENTREPRENEURSHIP%20Innovation%20and%20Entrepreneurship.PDF

[https://www.drmishikantjha.com/booksCollection/Innovation%20and%20Entrepreneurship_%20Theory,%20Policy%20and%20Practice%20\(%20PDFDrive%20\).pdf](https://www.drmishikantjha.com/booksCollection/Innovation%20and%20Entrepreneurship_%20Theory,%20Policy%20and%20Practice%20(%20PDFDrive%20).pdf)

Course Articulation Matrix:(Mapping of Cos with Pos and PSOs)											
PO- PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	1	1	1	1		1	1	1
CO2	1	1	1	1	1	1	2	2	2	2	1
CO3	1	1	1	-	-	-	-	1	1	1	1
CO4	1	1	1	1	1	2	2	1	1	1	1

1-Low Correlation;2-Moderate Correlation;3-Substantial Correlation-

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2025-26							
Course Code	B150210T/ES143	Title of the Course	Environmental Education and Sustainable Management	L	T	P	C
Year	II	Semester	III	2	1	0	3
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To Create awareness about environmental problems among people.						

Course Outcomes	
CO1	Gain in-depth knowledge of natural processes and resources that sustain life and govern the economy
CO2	Understand the consequences of human actions on the web of life, global economy, and quality of human life.
CO3	Acquire values and attitudes towards understanding complex environmental- economic-social challenges, and active participation in solving current environmental problems and preventing the future ones.
CO4	Aware students about problems of environmental pollution, its impact on humans and ecosystems, and control measures.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Humans and the Environment	The man-environment interaction: Humans as hunter-gatherers; Mastery of fire; Origin of agriculture; Emergence of city-states; Great ancient civilizations and the environment; Middle Ages and Renaissance; Industrial revolution and its impact on the environment; Population growth and natural resource exploitation; Global environmental change. The emergence of environmentalism: Anthropocentric and eco-centric perspectives (Major thinkers); The Club of Rome- Limits to Growth; UN Conference on Human Environment 1972; World Commission on Environment and Development and the concept of sustainable development; Rio Summit and subsequent international efforts.	10	CO1
2	Natural Resources and Sustainable Development	Overview of natural resources: Definition of resource; Classification of natural resources- biotic and abiotic, renewable and non-renewable. Microbes as a resource; Status and challenges. Water resources: Types of water resources- fresh water and marine resources; Availability and use of water resources; Environmental impact of over-exploitation, issues and challenges; Water scarcity and stress; Conflicts over water. Soil and mineral resources: Important minerals; Mineral exploitation; Environmental problems due to extraction of minerals and use; Soil as a resource and its degradation. Energy resources: Sources of energy and their classification, Implications of energy use on the environment. Introduction to sustainable development: Sustainable Development Goals (SDGs)- targets and indicators, challenges and strategies for SDGs.	10	CO2
3	Conservation of Biodiversity and Ecosystems	Biodiversity as a natural resource; Levels and types of biodiversity; Biodiversity in India and the world; Biodiversity hotspots. Major ecosystem types in India and their basic characteristics; Ecosystem services- classification and their significance. Threats to biodiversity and ecosystems, Major conservation policies: in-situ and ex-situ conservation approaches; National and International Instruments for biodiversity conservation; the role of traditional knowledge, community-based conservation; Gender and conservation.	10	CO3
4	Environmental Management	Introduction to environmental laws and regulation: Constitutional provisions- Article 48A, Article 51A(g) and other derived environmental rights; Introduction to environmental legislations on the forest, wildlife, and pollution control. Environmental management system: ISO 14001 Life cycle analysis; Cost-benefit analysis, Environmental audit and impact assessment; Environmental risk assessment. Pollution control and management; Waste Management- Concept of 3R (Reduce, Recycle and Reuse) and sustainability; Ecolabeling /Ecomark scheme	15	CO4

References Books:

Agarwal, K.C. 2001 Environmental; Biology, Nidi Pub. Ltd. Bikaner.

Bharucha Erach, The Biodiversity of India, Mapin Pub. Pvt. Ltd., Ahmedabad-380, India.

Brunner R.C. 1989. Hazardous waste incineration, Mc Graw Hill

e-Learning Source:

<https://byjus.com/biology/difference-between-environment-and-eCOsystem>.

<https://www.youtube.com/watch?v=dRPI4TB8w7k>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)																		
PO- PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	3	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	1	3	1	-	1	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	1	3	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-
CO4	1	1	3	-	1	2	-	-	-	-	-	-	-	-	2	-	-	-

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session:2023-24							
Course Code	Z030301T/ES225	Title of the Course	Human Values and Environment studies	L	T	P	C
Year	II	Semester	III	2	0	0	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Upon finishing the course, students will be able to come up with ethical reasoning for decision-making, frame ethical issues, and operationalize ethical choices. The course integrates various facets of human values and the environment.						

Course Outcomes	
CO1	Students can build fundamental knowledge of the interplay of markets, human value, ethics, and law and understand various challenges faced by individuals to counter unethical issues.
CO2	Students look at core concepts for business ethics as well as core concepts for anti-corruption.
CO3	Students look at core concepts for a morally articulate solution evolver to management issues in general, issues of sustainable development for a better environment, and know how environmental degradation has taken place.
CO4	Students should be aware of negotiations and international efforts to save the environment. How to develop sustainably Efforts taken up by the UN in Sustainable Development.
CO5	Students also know the efforts taken by India in sustainable development and the various environmental laws.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Human Values, Present Practices and Principles of Ethics	i. <i>Introduction:</i> Values, Characteristics, Types, Developing Value Systems in Indian Organizations, Values in Business Management, Value-Based Organizations, and Trans-cultural Human Values in Management Swami Vivekananda's philosophy of character building, Gandhi's concept of the Seven Sins, and APJ Abdul Kalam's view on the role of parents and teachers. ii. <i>Human Values and Present Practices:</i> Issues: Corruption and Bribe, Privacy Policy in Web and social media, Cyber Threats, Online Shopping, etc. Remedies: UK Bribery Act, Introduction to Sustainable Policies and Practices in the Indian Economy. iii. <i>Principles of Ethics:</i> Secular and Spiritual Values in Management: Introduction, Secular and Spiritual Values, Features, and Levels of Value Implementation Features of spiritual values. iv. <i>Corporate Social Responsibility:</i> Nature, Levels, Phases, Phases and Models of CSR, Corporate Governance CSR and Modern Business Tycoons Ratan Tata, Azim Premji, and Bill Gates.	07	CO1
2	Holistic Approach in Decision making, Discussion through Dilemmas and Case Studies	i. <i>Holistic Approach in Decision Making:</i> Decision Making, the Decision-Making Process, The Bhagavad Gita: Techniques in Management, Dharma, and Holistic Management. ii. <i>Discussion through Dilemmas:</i> Dilemmas in Marketing and Pharma Organizations, Moving from Public to Private Monopoly Context Dilemma of privatization, Dilemma on liberalization, Dilemma on social media and cyber security Dilemma on Organic Food, Dilemma on Standardization, Dilemma on Quality Standards. iii. <i>Case Studies</i>	08	CO2
3	Ecosystem and Biodiversity	i. <i>Concept, structure, and functions of ecosystems:</i> producer, consumer, decomposer, food web, food chain, energy flow, ecological pyramids. ii. <i>Conservation of Biodiversity:</i> In-situ and Ex-situ Conservation of Biodiversity Role of individuals in pollution control Human Population and Environment Sustainable Development India and the UN Sustainable Development Goals Concept of circular economy and entrepreneurship.	07	CO3
4	Environmental Laws, Quality, and Management	Environmental Laws, International Advancements in Environmental Conservation, Role of the National Green Tribunal, Air Quality Index, Importance of Indian Traditional Knowledge on the Environment, Bio assessment of Environmental Quality, Environmental Management System, Environmental Impact Assessment, and Environmental Audit.	08	CO4

Reference Books:
A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al.
JUSTICE: What's the Right Thing to Do? Michael J. Sandel.
Human Values by A. N. Tripathi New Age International.
Environmental Management by N.K. Uberoi.
e-Learning Source:
https://www.un.org/sustainabledevelopment/sustainable-development-goals/
https://www.india.gov.in/my-government/schemes/
https://www.legislation.gov.uk/ukpga/2010/23/contents/
Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN: 9780141918921

	Course Articulation Matrix: (Mapping of Cos with Pos and PSOs)										
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO											
CO1	1	2	1	1	1	1	1	-	1	1	1
CO2	1	1	1	1	1	1	2	2	2	2	1
CO3	1	1	1	-	-	-	-	1	1	1	1
CO4	1	1	1	1	1	2	2	1	1	1	1

1-Low Correlation; 2- Moderate Correlation; 3 Substantial Correlations

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow
Department of Commerce
Study and Evaluation Scheme

Program: Diploma in Commerce (B.COM)

Semester-IV

S.No.	Course code	Course Title	Type of Paper	Period Per/hr/week/sem.			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development
1	C010401T/CM206	Income Tax Law and Accounts	Major	03	1	0	15	10	25	75	100	3:1:0	04	√		√					4
2	C010402T/CM207	Fundamentals of Marketing	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	√	√					4,8
3	C010404T/CM208	Fundamentals of Entrepreneurship	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	√	√		√		√	4,8,9,17
4	Z040401T	Physical Education & Yoga	Co-curricular	02	00	0	15	10	25	75	100	2:0:0	02						√	√	3,4
5	CM209	Internship -I	Major	00	00	06	15	10	25	75	100	0:0:6	03	√	√	√		√		√	4,5,8,9,10
Total				11	03	06	75	50	125	375	500		17								



Integral University, Lucknow

Effective from Session:2025-26							
Course Code	C010401T/ CM206	Title of the Course	Income Tax Law and Accounts	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To help the students to acquire the conceptual knowledge of the income tax and law.						

Course Outcomes	
CO1	It enables the students to basic of Income tax.
CO2	It helps the students to know how to use tax laws and save tax.
CO3	How to implement the tax law and it's application.
CO4	How to set off and carry forward of losses

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction of taxation	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	15	CO1
2	Heads of Income	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	15	CO2
3	Computation of Tax Liability of an Individual.	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	15	CO3
4	Set off and carry forward of losses	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax, Authorities, Advance Payment of Tax and Deduction of Tax at Source, E-filing of ITR, Section 139 & PAN Card	15	CO4

Reference Books:	
Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.	
Mehrotra H.C:Income Tax Law & Accounts; Sahitya Bhawan, Agra.(Hindi and English)	
Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications,NewDelhi.(Hindi and English)	
Jain,R.K.,Income Tax Law and Accounts (Hindi and English),SBPD Publications, Agra	
e-Learning Source:	
https://sde.uoc.ac.in/sites/default/files/sde_videos/Income%20Tax%20Law%20and%20Accounts.pdf	
https://kamarajcollege.ac.in/wp-content/uploads/Elective-Income-Tax-Law-Practice-I.pdf	

PO-PSO CO	Course Articulation Matrix:(Mapping of Cos with Pos and PSOs)										
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	2	2	1	3	2	1	2
CO2	1	2	1	1	2	1	0	3	2	2	1
CO3	1	2	2	2	2	2	1	3	1	1	1
CO4	2	2	1	2	2	1	1	3	2	2	1

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2025-26							
Course Code	C010402T/C M207	Title of the Course	Fundamentals of Marketing	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.						

Course Outcomes	
CO1	Understand Marketing Concept and its evaluation and to know the Consumer behaviour and their decision making process
CO2	Analyze the market based on segmentation, targeting and positioning and to understand product mix and product life cycle.
CO3	Analyze pricing decisions, policies and strategies and to understand promotion mix decisions.
CO4	Make decision regarding distributions channel planning and different types of retailing

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction and Consumer Behaviour	Introduction: Market and Marketing, the Exchange Process, Nature and Scope of Marketing Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15	CO1
2	Market Selection	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; Product Line & Product Mix, Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	15	CO2
3	Pricing and Promotion	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: Advertising, personal selling, Publicity & Public relations; Direct Marketing, Sales Promotion – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15	CO3
4	Distribution and Retailing	Distribution: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. 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. Recent developments in marketing: Social Media Marketing, Online Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing	15	CO4

Reference Books:	
Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing	
Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK	
Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio	
Chhabra, T.N., Principles of Marketing, Sun India Publication.	
e-Learning Source:	
https://youtu.be/iXVliJfAJRc	
https://www.tndalu.ac.in/econtent/23_Fundamental_of_Marketing_Management.pdf	

Course Articulation Matrix:(Mapping of Cos with Pos and PSOs)											
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	2	2	2	1	3	2	2	2
CO2	2	2	1	2	2	2	1	3	2	2	2
CO3	2	2	1	2	2	2	0	3	1	2	1
CO4	2	2	1	2	2	2	1	3	1	2	1

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session:2025-26							
Course Code	C010404T/ CM208	Title of the Course	Fundamentals of Entrepreneurship	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for Their applications in business decisions.						

Course Outcomes	
CO1	Develop basic understanding of Entrepreneurships and its importance for the economic growth & development of any country
CO2	Understand the Government programmes in support of developing entrepreneurial competencies
CO3	Develop understanding of idea generation and its execution in the form of a new venture
CO4	Provide information about MSME and Government initiatives for their developments.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction of Entrepreneurship	Entrepreneur & Entrepreneurship: Meaning, Concept, Characteristics, Need of Entrepreneurship. Factors affecting Entrepreneurial Development. India's Entrepreneurial Ecosystem its potential and barriers. Difference between Entrepreneur, Entrepreneur and Manager.	17	CO1
2	Entrepreneurship Development and Women Entrepreneurship	Role of government agencies in developing Innovation & Entrepreneurship: Start-up India, Make in India, Digital India, Incubators etc. Entrepreneurship Development Programme (EDP), Women Entrepreneurship: Characteristics & Challenges. Steps taken to promote Women Entrepreneurships.	12	CO2
3	Raising of Funds: Concept, Need, Types and Sources	Launching of a Venture: Idea generation, Identification of Opportunities, Feasibility Analysis. Formulation and Report, Project Appraisal. Product Selection and Techniques. Raising of Funds: Concept, Need, Types and Sources. VC, Angel Investors, Crowd Funding etc.	18	CO3
4	Micro Small & Medium Enterprises (MSME):	Micro Small & Medium Enterprises (MSME): Nature, Definition, Importance & Challenges. Process of Establishing Small Business. Institutional Support System for growth & Development of MSMEs. Start-ups: Nature & Importance. Government initiatives and Funding of Start-ups.	13	CO4

Reference Books:	
Charantimath M. Poornima. Entrepreneurship Development Small business Enterprises' Pearson Education. 2009	
Gupta.C.B, Business Entrepreneurship and management. Scholar tech press, (Latest Edition).	
Khanka.S.S, Entrepreneurial Development, S.Chand	
Hisrich, Manimala Peters Shepherd, Entrepreneurship. Mc Graw Hill Education	

e-Learning Source:	
https://www.scstrti.in/images/phocagallery/books/workbook/xi/xi_com_entrepreneurship.pdf	
https://www.rmci.ase.ro/no11vol1/Vol11_No1_Article3.pdf	

Course Articulation Matrix:(Mapping of Cos with POs and PSOs)											
PO- PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO 3	PSO 4
CO1	1	2	1	1	1	1	1		1	1	1
CO2	1	1	1	1	1	1	2	2	2	2	1
CO3	1	1	1	-	-	-	-	1	1	1	1
CO4	1	1	1	1	1	2	2	1	1	1	1

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25

Course Code	Z040401	Title of the Course	Physical Education and Yoga	L	T	P	C
Year	II	Semester	IV	2	0	0	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Students will learn the introduction of Physical Education, Concept of fitness and wellness, Weight management and lifestyle of an individual. The student will also learn about the relation of Yoga with mental health and value Education. In this course student will also learn about the aspects of the Traditional games of India						

Course Outcomes

CO1	Develop an understanding of the fundamental principles of physical fitness and the role of physical education in promoting overall health and well-being
CO2	Demonstrate proficiency in performing basic yoga postures (asanas) and breathing techniques (pranayama) to enhance flexibility, strength, and mental relaxation
CO3	Analyze the benefits of physical activity and yoga in stress management, mental clarity, and emotional stability
CO4	Develop the ability to create personalized physical fitness and yoga routines tailored to individual health goals and needs

Unit No.	Title of the Unit	Contents of the Unit	Contact Hrs.	Mapped CO
1	Physical Education	Meaning, Definition, Aim and Objective, Misconception About Physical Education, Need, Importance and Scope of Physical Education in the Modern Society, Physical Education Relationship with General Education, Physical Education in India before Independence, Physical Education in India after Independence	8	CO1
2	Concept of Fitness and Wellness	Meaning, Definition and Importance of Fitness and Wellness, Components of Fitness, Factor Affecting Fitness and Wellness, Meaning and Definition of Obesity, Causes of Obesity, Management of Obesity, Health problems due to Obesity, Meaning, Definition, Importance of Lifestyle, Factor affecting Lifestyle, Role of Physical activity in the maintains of Healthy Lifestyle.	8	CO2
3	Yoga and Meditation	Historical aspect of yoga, Definition, types scopes & importance of yoga, Yoga relation with mental health and value education, Yoga relation with Physical Education and sports, Definition of Asana, differences between asana and physical exercise, Definition and classification of pranayama, Difference between pranayama and deep breathing	7	CO3
4	Traditional Games of India	Meaning, Types of Traditional Games, Gilli- Danda, Kanche, Stapu, Gutte, etc, Importance/ Benefits of Traditional Games, How to Design Traditional Games, Meaning, Definition of Recreation, Scope and Importance of Recreation, Scope and Importance of Recreation, Types of Recreational Activities, Aerobics and Zumba.(Fir India Movement)	7	CO4

References Books:

Singh, Ajmer, Physical Education and Olympic Abhiyan, "Kalayani Publishers", New Delhi, Revised Addition, 2006

Patel, Shri krishna, Physical Education, "Agrawal Publishers", Agra, 2014-15

Panday, Preeti, Sharirik Shiksha Sankalan, "Khel Sanskriti Prakashan, Kanpur

Kamlesh M.L., "Physical Education, Facts and foundations", Faridabad P.B. Publications

B.K.S. Yengar, "Light and Yog. Yoga Deepika", George Allen of Unwin Ltd., London, 1981

e-Learning Source:

IGNOU

Rajarshi Tandan Open University

PO-PSO CO	PO1	PO2	PO3	PO4	PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	1	1	1	1	1
CO2	2	2	2	2	2	2	1	2
CO3	2	2	1	1	1	1	2	1
CO4	1	1	1	-	1	1	1	1

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2023-24							
Course Code	Z040401T/PH201	Title of the Course	Physical Education and Yoga	L	T	P	C
Year	Second	Semester	Fourth	2			2
Pre-Requisite	-	Co-requisite	-				
Course Objectives	Equip students with a comprehensive understanding of physical education, fitness, and wellness. Gain knowledge in physical education, fitness, wellness, weight management, and lifestyle choices. Explore the relationship between yoga and mental health. Emphasize the value of education. Delve into traditional games, their cultural significance, and their benefits. Apply knowledge for physical fitness, mental well-being, and a balanced lifestyle. Develop critical thinking, problem-solving skills, communication skills, and appreciation for traditional games as part of cultural heritage and physical activity promotion.						

Course Outcomes	
CO1	Students understand the fundamental concepts and principles of physical education and can explain the concept of fitness and wellness and its significance in maintaining a healthy lifestyle.
CO2	Students can demonstrate knowledge of weight management techniques and strategies for maintaining optimal body weight as well as identify and analyze various aspects of an individual's lifestyle and its impact on overall health and well-being.
CO3	Students can recognize the relationship between yoga and mental health and understand how yoga practices contribute to mental well-being. Comprehend the importance of value education and its role in personal and social development.
CO4	Students can evaluate the traditional games of India and their cultural significance, highlighting their physical and mental benefits. Apply theoretical knowledge and practical skills acquired during the course to promote physical fitness, mental well-being, and a balanced lifestyle. Develop critical thinking and problem-solving abilities related to physical education and wellness.
CO5	Students can communicate effectively about the importance of physical education, fitness, wellness, and traditional games, both orally and in written form. Foster an appreciation for Indian traditional games and their role in preserving cultural heritage and promoting physical activity. Engage in teamwork, cooperation, and leadership skills through practical activities and group projects related to physical education and wellness.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Physical Education	i. Meaning, Definition, Aim and Objective. ii. Misconception About Physical Education. iii. Need, Importance and Scope of Physical Education in Modern Society. iv. Physical Education Relationship with General Education. v. Physical Education in India before Independence. vi. Physical Education in India after Independence.	15	1
2	Concept of Fitness and Wellness, Weight Management, and Lifestyle	i. Meaning, Definition and Importance of Fitness and Wellness. ii. Components of Fitness. iii. Factor Affecting Fitness and Wellness. i. Meaning and Definition of Obesity. ii. Causes of Obesity. iii. Management of Obesity. iv. Health problems due to Obesity. i. Meaning, Definition, Importance of Lifestyle. ii. Factor affecting Lifestyle. iii. Role of Physical activity in the maintains of Healthy Lifestyle.	15	2, 3
3	Yoga and Meditation	i. Historical aspect of yoga. ii. Definition, types of scopes & importance of yoga. iii. Yoga is related to mental health and value education. iv. Yoga is related to Physical Education and sports. v. Definition of Asana, differences between asana and physical exercise. vi. Definition and classification of pranayama. vii. Difference between pranayama and deep breathing. viii. Practical: Asana, Suraya-Namaskar, Bhujang Asana, Naukasana, Halasana, Vajrasana, Padmasana, Shavasana, Makrasana, Dhanurasana, Tad Asana. ix. Pranayam: Anulom, Vilom. x.	15	3, 4
4	Traditional Games of India and Recreation in Physical Education	i. Meaning. ii. Types of Traditional Games Gilli- Danda, Kanche, Stapu, Gutte, etc. iii. Importance/ Benefits of Traditional Games. iv. How to Design Traditional Games. i. Meaning, Definition of Recreation. ii. Scope and Importance of Recreation. iii. General Principles of Recreation. iv. Types of Recreational Activities. v. Aerobics and Zumba (Fir India Movement).	15	4, 5

Reference Books:

- Singh, Ajmer, Physical Education and Olympic Abhiyan, "Kalayani Publishers", New Delhi, Revised Addition, 2006; Patel, Shri krishna, Physical Education, "Agrawal Publishers", Agra, 2014-15
- Panday, Preeti, Sharirik Shiksha Sankalan, "Khel Sanskriti Prakashan, Kanpur
- Kamlesh M.L., "Physical Education, Facts and foundations", Faridabad P.B. Publications; B.K.S. Yengar, "Light and Yog. Yoga Deepika", George Allen of Unwin Ltd., London, 1981.
- Braj Bilari Nigam, Yoga Power, "The Kpath of Personal achievement", Domen and Publishers, New Delhi, 2001.
- Indira Devi, "Yoga for You", Gibbs, Smith Publishers, Salt Lake City, 2002 Domenand Publishers, New Delhi - 2001.
- Jack Peter, "Yoga Master the Yogic Powers", Abhishek Publications, Chandigarh, 2004.

नारंग, प्रियंका, परम्परागत भारतीय खेल, " स्पोर्ट्स पब्लिकेशन" , नई दिल्ली, 2007.

e-Learning Source:

<https://www.bing.com/videos/search?q=yoga&&view=detail&mid=599A4C4B7C3D09CF4930599A4C4B7C3D09CF4930&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dyoga%26FORM%3DHDRSC4>

<https://www.bing.com/videos/search?q=yoga&&view=detail&mid=C44E1F48814EBF788F1DC44E1F48814EBF788F1D&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dyoga%26FORM%3DHDRSC4>

<https://www.youtube.com/watch?v=s2NQhpFGIOg>

<https://www.youtube.com/watch?v=3p4rad2Y7g>

<https://www.youtube.com/watch?v=JYg0Vu6-RUk>

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)																
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	2	2	-	-	-	-	-	-	-	-	1	-	-	1	2
CO2	1	2	1	1	-	-	-	-	-	-	-	-	2	-	-	1	-
CO3	3	2	2	1	-	-	-	-	-	-	-	-	1	-	-	2	2
CO4	2	1	-	2	-	-	-	-	-	-	-	-	-	-	-	1	1
CO5	1	1	1	1	-	-	-	-	-	-	-	-	1	-	-	2	1

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow
Faculty of Commerce
STUDY & EVALUATION SCHEME

B.Com (Hons.)

Semester-V

S.No.	Course Code	Course Title	Type of Paper	Period Per hr /week /sem.			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	C010501T/BM 339	Corporate Accounting	Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√				√	SDG-4,8,9,10
2	C010502T/BM 340	Goods and Services Tax	Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√		√			SDG-12
3	C010503T/BM 341	Business Finance	Choose any TWO Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√	√			√	SDG-4,8,9,10
4	C010504T/BM 342	Principles and Practices of Insurance		04	01	00	15	10	25	75	100	4:1:0	05	√	√	√	√	√	√	√	SDG-1,4,5,8,11
5	C010505T/BM 343	Monetary Theory and Banking in India		04	01	00	15	10	25	75	100	4:1:0	05	√		√	√			√	SDG-4,5,8,9,10
6	Z050501T/MT337	Analytic Ability and Digital Awareness	Co-Curricular	02	00	00	15	10	25	75	100	2:0:0	02	√		√	√			√	SDG-4, 8
7	BM390	Industrial Training	Major	00	00	06	15	10	25	75	100	0:0:6	03	√		√	√			√	SDG-4,5,8,9,10
Total				18	04	06	90	60	150	450	600		25								



Integral University, Lucknow

Effective from Session: 2024-25

Course Code	C010501T/ BM 339	Title of the Course	Corporate Accounting	L	T	P	C
Year	III	Semester	V	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To help the students acquire the conceptual knowledge of accounting and to learn the techniques of preparing the consolidated financial statements.						

Course Outcomes

CO1	To acquire a basic understanding of the issue of shares and debentures of a company.
CO2	To provide an insight to the preparation of a financial statement of a company.
CO3	To give an insight on the preparation of consolidated financial statements.
CO4	To provide conceptual knowledge on the valuation of goodwill, and amalgamation.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Shares Capital	Shares Capital: Features, Types of Shares, Issues, Forfeiture And Reissue of Shares, Book Building Process, Buyback of shares, Issue of Rights and Bonus shares, Redemption of Preference Shares, Issue and	15	CO1
2	Company Financial Statement	Company Financial Statement: Statutory Provisions of Preparation of Financial Statement, Presentation of Financial Statement as per Schedule III of Companies Act 2013, Preparation of Cash Flow	25	CO2
3	Accounts of Holding companies	Accounts of Holding companies: Consolidated Balance Sheet: Meaning, Statutory Provisions, Cost of Control, Minority Interest, Preparation of Consolidated Balance Sheet as per AS-21.	20	CO3
4	Amalgamation and Valuation of Goodwill	Amalgamation and Valuation of Goodwill: Amalgamation: Meaning, Motive, Procedure, Types and Accounting treatment of Amalgamation as per AS-14; Goodwill: Meaning and Methods of	15	CO4

References Books:

Gupta RL and Radhaswami M, Company Accounts Sultan Chand and Company.
M Hanif & A Mukherjee, Corporate Accounting, McGraw Hill Publication.
Maheshwari SN And Maheshwari SK, Corporate Accounting, Vikas Publishing.
Shukla SM And Gupta SP, Advanced Accountancy Sahitya Bhawan Publication.
Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
Jaiswal K S Corporate Accounting, Both English and Hindi, Shukla MC Grewal.
PS And Gupta SC, Advanced Accounts S Chand and Company.

e-Learning Source:

https://www.youtube.com/watch?v=ESob18DKUsE
https://www.youtube.com/watch?v=qXgxHiabEQM

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

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25													
Course Code		C010502T/ BM 340		Title of the Course		Goods and Services Tax				L	T	P	C
Year		III		Semester		V				4	1	0	5
Pre-Requisite		None		Co-requisite		None							
Course Objectives		To provide the students an insight into the principles and practices of GST in India, so as to equip them with the required skills in the field of taxation.											
Course Outcomes													
CO1		To provide a constitutional background of GST and its implementation.											
CO2		To provide conceptual knowledge regarding the levy and collection of GST in India.											
CO3		To provide procedural knowledge about registration and returns under GST.											
CO4		To give an insight on the valuation of goods and services under GST.											
Unit No.	Title of the Unit									Contact Hrs.	Mapped CO		
1	Introduction		Introduction: Constitutional framework of Indirect Taxes before (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants, and Methods; Major Defects in the structure of Indirect Taxes before GST; Overview of GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council.							18	CO1		
2	Supply of Goods and Services		Supply of Goods and Services - Definition of supply; Place of Supply: Intra-State and Inter-State supply; Composite and Mixed supply; Import and Export; Supplies of goods and services liable to be reverse charged; Time of supply; Nil rated supplies, Zero-rated supplies, Exempted supplies & non-GST supplies.							18	CO2		
3	Registration and Documentation		Registration and Documentation: (A) Registration-Persons liable to registration; Compulsory registration; Procedure of Registration; Exemption from Registration; Composition Scheme. B) Documentation-Tax Invoice; Bill of Supply; Receipt Voucher; Payment Voucher; Refund Voucher; Debit Note; Credit Note. Returns: GSTR 1 and GSTR 2, Monthly / Quarterly Return, Annual Return; Time and procedure of filing of Returns.							19	CO3		
4	Input Tax Credit & Payment of Tax		Input Tax Credit: Introduction, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Claiming Input Tax Credit for inputs goods, Claiming Input Tax Credit for Capital Goods Payment of Tax- (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan. E-Way Bill: Introduction, Preparation of E-Way Bill, Important Points for Transporter GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices.							20	CO4		
References Books:													
Principles of GST and Customs Laws by V. S. Datey and Dr. Krishan Sachdeva; Taxmann, 2018.													
GST: Law and Procedure by Anandaday Mishra; Taxmann, 2017.													
GST Made Simple: A Complete Guide to Goods and Services Tax in India by Dr. Awdhesh Singh; Centax Publication Pvt. Ltd, 2017.													
Systematic Approach to GST by Girish Ahujaja and Dr. Ravi Gupta; Wolters Kluwer,2022.													
Systematic Approach to Indirect Taxation including GST and Customs by Dr. Girish Ahuja, Dr. Ravi Gupta, CCH Wolter Kluwer,2022.													
e-Learning Source:													
https://www.youtube.com/watch?v=qYLD2vV-wss													
https://www.youtube.com/watch?v=r6KB5otV0IA													
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4		
CO													
CO1	2	1	-	-	2	-	2	1	2	2	2		
CO2	1	1	1	-	1	1	2	2	1	1	2		
CO3	2	1	1	1	1	1	1	1	2	2	2		
CO4	2	1	-	1	2	-	1	2	2	2	1		

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25

Course Code	C010503T/ BM 341	Title of the Course	Business Finance	L	T	P	C
Year	III	Semester	V	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	This course is to help students understand the conceptual Framework of Business Finance.						
Course Outcomes							
CO1	Explain the concept of fundamental financial concepts, especially the time value of money.						
CO2	Apply capital budgeting projects using traditional and modern methods.						
CO3	Understand the concept of leverage and analyze the dividend policies.						
CO4	Learn the concepts of Capital and Money Market.						

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Business Finance	Nature and Scope, Finance Function; Investment, Financing, and Dividend Decisions, objectives of financial management- Profitability vs. Shareholder wealth maximization. Time value of Money - Uses of simple and Compound interest in business finance.	15	CO1
2	Capital Budgeting & Cost of Capital	Capital Budgeting: Meaning, Process and Importance, Methods of project evaluation and selection: ARR, Payback, NPV, Benefit-cost ratio and IRR methods and their practical applications. Cost of Capital: Meaning, Importance, Calculation of Cost of Debt, Preference Shares, Equity Shares and Retained Earnings, Combined (Weighted) Cost of Capital.	22	CO2
3	Capitalization	Meaning, Overcapitalization. Sources of Funds: Long Term Funds, Short Term Funds, and Nature Significance and Determinants of Working Capital. Leverage: Operating and Financial Leverages: Concept and significance, EBIT-EPS analysis.	18	CO3
4	Dividend Policies & Capital Market:	Dividend Policies: Issues in Dividend Policies, Dividend Models, Capital Market: (A) New Issue Market (B) Secondary Market Functions and Role of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition and Structure.	20	CO4

References Books:

1. Avadhani V A, Financial System.
2. Khan MY and Jain PK, Financial Management Tax and Problems.
3. Pandey I M, Financial Management.
4. Gupta SP, Business Finance.
5. Chandra Prasanna, Financial Management Theory and Practices.
6. Reddy GS, Financial Management Theory and Practice.
7. Van Horn James C, Financial Management and Policy.

e-Learning Source:

https://www.youtube.com/watch?v=oKNPrOi_QaE

<https://www.youtube.com/watch?v=SU8bjy8iafU>

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

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25

Course Code	C010504T /BM 342	Title of the Course	Principles and Practices of Insurance	L	T	P	C
Year	III	Semester	V	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To make the students understand the concept of Insurance laws and practices in India.						

Course Outcomes

CO1	Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.
CO2	Ability to understand the terminologies in the field of Life Insurance and control along with their relevance.
CO3	Ability to identify the appropriate method and types of Insurance for solving different problems.
CO4	Ability to apply basic Insurance principles to solve business and health-related problems

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Risk	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance. IRDA, its role and objective	17	CO1
2	Life Insurance	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20	CO2
3	General Insurance	General Insurance: Introduction and types of general insurance Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies, and Marine Losses. Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20	CO3
4	Health Insurance	Health Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Health Insurance, Contract, Types of Health Policies, Main Clauses in Health Policies and coverage of Losses. Motor Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Motor Insurance, Types of motor insurance policies.	18	CO4

References Books:

Mishra M.N., Insurance- Principles & Practice, S. Chand, 2016
 Karam Pal, B.S. Bodla, Insurance Management, Deep & Deep Publication, New Delhi, 2015
 Gupta S.L. & Pal S., Insurance Management, Sultan Chand & Sons, 2014, New Delhi, India
 N.C. Gulati, Principle of Insurance Management, Excel Books, New Delhi, 2013

e-Learning Source:

<https://www.youtube.com/watch?v=CG4VxQYjt5k>
<https://www.youtube.com/watch?v=-5chs5ozJFo>

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

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25												
Course Code		C010505T/ BM 343		Title of the Course		Monetary Theory and Banking in India			L	T	P	C
Year		III		Semester		V			4	1	0	5
Pre-Requisite		None		Co-requisite		None						
Course Objectives		The course exposes the students to the working-for-money financial system prevailing in India.										
Course Outcomes												
CO1		To be familiar with the concepts, functions, and theories of money										
CO2		To understand the concept of the Indian Banking System.										
CO3		To learn the functioning of the central bank.										
CO4		To understand the structure of markets and the implications of monetary policy.										
Unit No.	Title of the Unit								Contact Hrs.	Mapped CO		
1	Money		Money: Functions, Alternative Measures to Money Supply in India and Their Different Components, Meaning and Changing Relative Importance Of Each Component, High Powered Money - Meaning and Uses, Sources Of Changes In High Powered Money. Monetary standards – Metallic and paper standards, a system of note issues in India, Liquidity Preference Theory Concept of Multiplier–its working assumptions leakages, importance, and criticism. The principle of Acceleration–Assumptions and criticisms						18	CO1		
2	Indian Banking System		Indian Banking System: Definition Of Bank, Commercial Banks, Importance and Functions, Structure of Commercial Banking System in India. Regional Rural Banks, Cooperative Bank in India. Process Of Credit Creation by Banks; Determination of Money Supply and Total Bank Credit. Nationalization of commercial banks in India.						19	CO2		
3	Central Banking		Central Banking: Functions of Central Bank. Quantitative and qualitative methods of credit control: Bank rate policy, Open market operations, Cash reserve ratio, and selective methods. Role and functions of the Reserve Bank of India. Development Banks and Other Non-Banking Financial Institutions: Main Features, Problems and Policies for Allocation of Institutional Credit.						18	CO3		
4	Money and Capital Markets		Money and Capital Markets: Structure and importance of Money Market. Indian Money Market, Indian Capital Market, Monetary Policy Since Independence, Interest Rates; Various Rates in India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation and Inflationary Expectations. Foreign Exchange Rate – Meaning, Causes 20 of changes in the Exchange rates. Determination of Exchange rate under Mint Par Theory. The purchasing power Parity Theory.						20	CO4		
Sengupta A K & Agarwal K, “Money Market Operations In India”, skylark Publication, New Delhi, 1994.												
Khan M Y, “Indian Financial System Theory and Practice”, Vikas Publishing House, New Delhi, 2016, 8th Edition.												
Srivastava R M, “Management of Indian Financial Institutions”, Himalaya Publishing House, Mumbai, 2019, 9th Edition.												
Mathur M, “Indian Financial System”, Himanshu Publications, Udaipur, 2015,1st Edition.												
e-Learning Source:												
https://www.youtube.com/watch?v=XmbQg5NxNWc												
https://www.youtube.com/watch?v=n5UL91KsXdU												
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO												
CO1	1	1	2	2	2	1	2	1	2	2	2	
CO2	1	2	1	1	1	-	1	2	1	1	1	
CO3	2	1	2	-	1	1	2	1	2	2	2	
CO4	1	2	1	1	2	2	2	2	2	-	1	

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25							
Course Code	Z050501T/ MT337	Title of the Course	Analytic Ability and Digital Awareness	L	T	P	C
Year	III	Semester	V	2	0	0	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The aim of the course is to understand the basics of syllogism as well as to get the concept of basics of web surfing and cyber security.						

Course Outcomes				
CO1	Familiarize with analogy, number system, set theory and its applications, number system and puzzles.			
CO2	To understand the basics of Syllogism, figure problems, critical and analytical reasoning.			
CO3	Familiarize with word processing application and work sheet.			
CO4	To understand the basics of web surfing and cyber security.			
Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Introduction to reasoning	Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers	8	CO 1
2	Syllogism & Data Sufficiency	Syllogism, Pattern completion and figure series, Embedded Figure and counting of figures, Cube & Dice, Paper cutting and folding, Data sufficiency, Course of Action, Critical Reasoning, Analytical and decision making	7	CO 2
3	Computer Basics & MS Word Basics	Computer Basics: Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software). MS Word Basics: The word screen, getting to word documents, typing and Revising text, Finding and Replacing, Editing and Proofing tools, Formatting text characters, Formatting Paragraph, Document templates., Page set up, tables, Mail Merge, Macros, protecting documents, printing a document. MS-Excel Introduction, Worksheet basics, Creating worksheet, Heading information, Data & Text, Date & Time, Alphanumeric values, Saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Excel shortcut and function keys, Working with single and multiple workbook, Working with formulae & cell referencing, Auto sum, coping formulae, Absolute & relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and using macros, Multiple worksheets- concepts Introduction of Open Source Applications: LibreOffice, OpenOffice and Google Docs etc	8	CO 3
4	Web Surfing & Cyber Security	Web Surfing: An Overview: working of Internet, Browsing the Internet, E-Mail, Components of E-Mail, Address Book, Troubleshooting in E-Mail, Browsers: Netscape Navigator, Microsoft Internet Explorer, Google Chrome, Mozilla Firefox, Tor, Search Engines like Google, DuckDuckGo etc, Visiting web sites: Downloading. Cyber Security: Introduction to Information System, Type of information system, CIA model of Information Characteristics, Introduction to Information Security, Need of Information Security, Cyber Security, phishing, spamming, fake news, general issues related to cyber security, Business need, Ethical and Professional issues of security.	7	CO 4
References Books:				
Sharma, A., "How to prepare for Data Interpretation and Logical Reasoning for the CAT" McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481				
Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516				
Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516				
Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012				
Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017				
e-Learning Source:				
http://egyankosh.ac.in/handle/123456789/66996				
http://egyankosh.ac.in/handle/123456789/866				



Integral University, Lucknow

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

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25

Course Code	BM390	Title of the Course	Industrial Training	L	T	P	C
Year	III	Semester	V	0	0	6	3
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Upon finishing the course students will be able to come up with a gain of professional work in industry and research project experience.						

Content

Students are encouraged to undergo training in a suitable industry, consultancy, Non-Profit Organization, institute, Protected Areas etc. so as to get firsthand experience of corporate environmental management and real time office concept. Candidates will write a training report on issues related to different areas of corporate culture under the guidance of their respective guides. Each student will work independently on the topic. The project must consist of a review of the literature and produce a deep insight of the subject based on personal research. Project work will be initiated at the start of Semester. The students will undertake fieldwork in terms of the collection of data and surveys. The project will have to be submitted for appraisal and acceptance by the University. The students should submit their field project report in the following format:

Chapter I: Introduction with Aims and Objectives: A background with historical information and a review of existing material or data on the subject along with the aims and objectives of the study.

Chapter II: Methodology with Material and Methods: Description of the issue, methodology adopted for the study.

Chapter III: Experimental: Presentation of data collected and detailed analysis of results.

Chapter IV: Result and Discussion: Discussion on the data and results obtained and Presentation of the method suggested to solve the problem.

Chapter V: Summary and Conclusions: A summary of the dissertation and important conclusions drawn at the end of the investigation.

Bibliography or References: A list of references cited in the text.

The Report should be typed on A4 size bond paper with 1.5 line spacing. Illustrations and photographs should be of high quality. The report should be flawless without any spelling mistakes or grammatical errors. Students will have to submit their training report one month before the practical examination at the end of Semester. The report will carry 100 marks (Internal marks 25 and External marks 75). Assessment of the report will be done at the end of the year. Students have to present a Power Point Presentation. Assessment of the field work shall be done by the external examiner appointed by Controller of Examiner, Integral University.

Name & Sign of Program Coordinator

Sign & Seal of HoD



Integral University, Lucknow
Faculty of Commerce
STUDY & EVALUATION SCHEME

B.Com (Hons.)

Semester-VI

S.No.	Course Code	Course Title	Type of Paper	Period Per hr /week /sem.			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	C010601T/BM344	Accounting for Managers	Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√				√	SDG-4,8,9,10
2	C010602T/BM345	Auditing	Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√		√			SDG-12
3	C010603R/BM349	Comprehensive Viva	Viva	00	00	00	00	00	00	00	100	0:0:0	05	√	√	√	√	√	√	√	SDG-4,8
4	C010604T/BM346	Financial Institutions and Market	Choose any ONE Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√	√			√	SDG-4,8,9,10
5	C010605T/BM347	Human Resource Management		04	01	00	15	10	25	75	100	4:1:00	05	√	√	√	√		√	√	SDG-1,4,5,8,11
6	C010606T/BM348	Business Ethics and Corporate Governance		04	01	00	15	10	25	75	100	4:1:0	05	√		√	√			√	SDG-4,5,8,9,10
7	Z060601	Communication Skills and Personality Development	Co-Curricular	02	00	00	15	10	25	75	100	2:0:0	02	√		√				√	SDG-4, 8
8	BM336	Industrial Training	Major	00	00	06	15	10	25	75	100	0:0:6	03	√		√	√			√	SDG-4,5,8,9,10
Total				14	03	06	90	60	150	450	600		25								



Integral University, Lucknow

Effective from Session: 2024-25							
Course Code	C010601T/ BM344	Title of the Course	Accounting for Managers	L	T	P	C
Year	III	Semester	VI	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course of accounting is to acquaint the students with the concept and principles of management accounting, ratio analysis, budgeting, break even analysis and reporting aspects of standard costing.						

Course Outcomes	
CO1	Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
CO2	Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.
CO3	Ability to identify the appropriate method and techniques of Managerial Accounting to solve business and industry related issues and problems.
CO4	Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Unit No.	Title of the Unit	Topic	Contact Hrs.	Mapped CO
1	Management Accounting Concepts	Management Accounting-Concept, Accounting constraints, Accounting standards, Principles and policies, Book-keeping, Accounting Process, Objectives for accounting, Meaning, Characteristics, Difference between Financial, Accounting Management Accounting, Difference between Cost Accounting and Management, Accounting, Techniques, Objectives and Importance. Management Accountant-Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation -Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis -horizontal, Vertical and Trend Analysis.	17	CO1
2	Ratio Analysis	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	16	CO2
3	Budgeting	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Budgetary control, Objectives of budgetary control, Steps in budgetary Control Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break-even Analysis.	22	CO3
4	Standard Costing and Reporting to Management	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management	20	CO4

References Books:											
Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.											
Pandey, I. M., Management Accounting, 3 rd Revised Edition, 2018, Vikas Publication House Pvt Ltd											
Sharma, D. G. and Agrawal, S K; Principles and Practice of Accounting (Accounts), 4th Edition, 2023											
Gupta, A., Financial Accounting For Managers, Pearson Education 7th Edition, 2022											
e-Learning Source:											
https://www.udemy.com/course/be-a-certified-management-accountant-exam-prep-part-1/											
https://www.coursera.org/learn/financial-accounting-polimi											

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

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25

Course Code	C010602T/BM345	Title of the Course	Auditing	L	T	P	C
Year	III	Semester	VI	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to create Ability to understand the concept of audit and auditing process.						

Course Outcomes	
CO1	Ability to understand the concept of audit and auditing process.
CO2	Ability to understand the valuation of assets and liabilities.
CO3	Ability to identify the appropriate method and techniques of audit of private companies.
CO4	Ability to identify the appropriate method and techniques of audit of PSUs and Banks.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Audit and Audit Process	Meaning, Objectives, Need of Auditing, Basic Principles and Techniques of Auditing and Classification of Auditing, Auditing Assurance Standard and its relevance, Audit Planning, Audit Programme, Internal Control System- Internal Check and Internal Audit. Relationship of Auditing with other Discipline.	17	CO1
2	Audit Procedures	Vouching of Cash Transactions and Verification and Valuation of Assets and Liabilities– selective, Auditor's Approach to statistical sampling, Routine checking, Test Checking, Electronic Data Processing in Auditing, Recent trends in Auditing.	15	CO2
3	Audit of Limited Companies	Qualifications, Disqualification, Appointment, Removal, Remuneration, Rights, Duties and Liabilities of Company Auditors, as per Company Act 1956, Audit of Share Capital, Debenture, Auditor's Report- Contents and Types, Auditors' Certificate, Company Auditor's Report Order (CARO) 1988..	19	CO3
4	Audit of Public Sector Undertaking and Banks	Special features concerning Audit of Statutory Corporations and Government Companies, Special features relating to the audit of Banks, Audit of Insurance Companies, Cost Audit: Meaning, Procedure, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit, Management Audit, Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Difference between internal auditor and statutory auditor	24	CO4

References Books:

1. Gupta Kamal: Contemporary Auditing, TATA McGraw, New Delhi.
2. Tandon, B.N.: Principles of Auditing, S. Chand & Company, New Delhi
3. Pargare Dinkar: Principles and practices of Auditing, Sultan Chand, New Delhi
4. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)

e-Learning Source:

https://www.udemy.com/course/be-a-certified-management-accountant-exam-prep-part-1/
https://www.coursera.org/learn/financial-accounting-polimi

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

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25

Course Code	C010604T/ BM346	Title of the Course	Financial Institutions and Market	L	T	P	C
Year	III	Semester	VI	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to develop basic knowledge about the financial institutions and markets amongst the students.						

Course Outcomes	
CO1	Ability to understand the concept of Financial Market along with the basic form and norms of Financial Market.
CO2	Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance.
CO3	Ability to identify the appropriate method and techniques of Financial Market for solving different problems.
CO4	Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Financial Markets an Overview	Meaning of Financial Market audits Significance in the Financial System. Financial Markets in the Organized Sector Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Marketing India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	17	CO1
2	Capital Market	New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market	15	CO2
3	Secondary Market	Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	19	CO3
4	Investor Protection	Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines-Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.	24	CO4

References Books:

1. Machiraju, H. R, "Indian Financial System", Vikas Publishing House, New Delhi/India, 2019.
2. Varshney P.N., & Mittal D.K., "Indian Financial System", Sultan Chand & Sons New Delhi/India, 2015. 12th Revised Edition
3. Avadhani V.A, "Capital Market Management", Himalaya Publishing House, New Delhi/India, 2017. Fourth edition.
4. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. New Delhi/India, 2012. First edition.

e-Learning Source:

<https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf>

<https://www.distanceeducationju.in/pdf/mcom%20fe%203.pdf>

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

1-Low Correlation; 2-Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25							
Course Code	C010605T/ BM347	Title of the Course	Human Resource Management	L	T	P	C
Year	III	Semester	VI	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The paper aims to develop in the students a proper understanding about Human Resource Management (HRM)						

Course Outcomes	
CO1	To understand HRM and the role of HRM in effective business administration.
CO2	To understand the role that HRM has to play in manpower planning, job analysis and forecast the human resource requirements
CO3	To understand job-based compensation scheme and their benefits in context of HRM.
CO4	To understand the basics and techniques of performance management and appraisals system

Unit No.	Title of the Unit	Topic	Contact Hrs.	Mapped CO
1	Human Resource Management	Concept and function, role of competencies of HR manager, evolution of HRM, emerging challenges of Human Resource Management, workforce diversity, empowerment, VRS, work life balance, downsizing; Job Analysis: Job Description and Job Specification	15	CO1
2	Recruitment & Selection	Recruitment, factors affecting recruitment, sources of recruitment; Selection: Process, selection test, Interview, Orientation, Placement; Training & Development: Training objectives & Importance, Training Methods- On job training and off- the job training; Career Development and Succession Planning: meaning, need, importance and difference.	20	CO2
3	Employee Compensation	Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management	25	CO3
4	Employee Welfare	Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	15	CO4

References Books:											
1. Aswathappa K., Human Resource Management, Tata McGraw Hill											
2. Rao VSP, Human Resource Management: Text and Cases, Excel books											
3. Tripathi P.C., Personnel Management and Industrial Relations, Sultan Chand and sons											
4. Agarwal & Fauzdar, Human Resource Management, SBPD Publishing House, Agra (English/Hindi)											
e-Learning Source:											
https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf											
https://www.distanceeducationju.in/pdf/mcom%20fe%203.pdf											

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

1-Low Correlation; 2-Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25

Course Code	C010606T/BM348	Title of the Course	Business Ethics and Corporate Governance	L	T	P	C
Year	III	Semester	VI	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this paper is to make the students clearer about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.						

Course Outcomes	
CO1	To provide knowledge about the concepts of Value System and Business Ethics.
CO2	To provide basic understanding of the tools, techniques, and relevance of Business Ethics with reference to Culture.
CO3	Ability to understand the relevance of Business Ethics with reference to the Business Environment.
CO4	To exposes the students to the concept of Corporate Governance and its relevance in the present changing scenario nationally and globally

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Values	Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behavior, Values across Cultures; Business Ethics –Nature, Characteristics and Needs, Ethical Practices in Management	17	CO1
2	The Ethical Value System	Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	15	CO2
3	Law and Ethics	Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.	19	CO3
4	Corporate Governance	Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.	24	CO4

References Books:

1. Kitson Alan- Ethical Organization, Palgrave Macmillan, Chennai, India, Latest Edition
2. Hosmer L.T., The Ethics of Management, Erwin Professional Publishing, U.S.A., Latest Edition
3. Kapoor Neeru, Fundamentals of E-Marketing, Pinnacle learning, New Delhi, India, Latest Edition.
4. Chakraborty S.K., Values of Ethics for Organization, Oxford University Press, Delhi, India, Latest Edition

e-Learning Source:

<https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>

https://baou.edu.in/assets/pdf/BBA_603_slm.pdf

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

1-Low Correlation; 2-Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow

Effective from Session: 2024-25

Course Code	BM336	Title of the Course	Industrial Training	L	T	P	C
Year	III	Semester	VI	0	0	6	3
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Upon finishing the course students will be able to come up with a gain of professional work in industry and research project experience.						

Content

Students are encouraged to undergo training in a suitable industry, consultancy, Non-Profit Organization, institute, Protected Areas etc. so as to get firsthand experience of corporate environmental management and real time office concept. Candidates will write a training report on issues related to different areas of corporate culture under the guidance of their respective guides. Each student will work independently on the topic. The project must consist of a review of the literature and produce a deep insight of the subject based on personal research. Project work will be initiated at the start of Semester. The students will undertake fieldwork in terms of the collection of data and surveys. The project will have to be submitted for appraisal and acceptance by the University. The students should submit their field project report in the following format:

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Chapter II: Methodology with Material and Methods: Description of the issue, methodology adopted for the study.

Chapter III: Experimental: Presentation of data collected and detailed analysis of results.

Chapter IV: Result and Discussion: Discussion on the data and results obtained and Presentation of the method suggested to solve the problem.

Chapter V: Summary and Conclusions: A summary of the dissertation and important conclusions drawn at the end of the investigation.

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The Report should be typed on A4 size bond paper with 1.5 line spacing. Illustrations and photographs should be of high quality. The report should be flawless without any spelling mistakes or grammatical errors. Students will have to submit their training report one month before the practical examination at the end of Semester. The report will carry 100 marks (Internal marks 25 and External marks 75). Assessment of the report will be done at the end of the year. Students have to present a Power Point Presentation. Assessment of the field work shall be done by the external examiner appointed by Controller of Examiner, Integral University.

Name & Sign of Program Coordinator

Sign & Seal of HoD