



Integral University, Lucknow

Department of Commerce and Business Management

Study and Evaluation Scheme

Program: M.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 Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	BM541	Advanced Cost Accounting	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 8
2	BM542	Corporate Tax Planning & Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓						4, 8
3	BM543	Business Environment & Policy	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓	✓	✓	✓	✓	7,8,9,11,12, 13
4	BM544	Management Accounting & Business Decisions	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 8
5	BM545	Company Law	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓				✓	✓	4
6	BM546	Business Research Methodology	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4
7	BM547	Entrepreneurship & Small Business Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
Total				21	7	0	280	140	420	280	700		28								



Integral University, Lucknow

Effective from Session: 2020-21

Course Code	BM541	Title of the Course	Advanced 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 Outcomes	
CO1	To describe Cost and Cost Accounting, its objective, classification, and preparation of cost sheet.
CO2	To acquire knowledge of accounting treatment of material and labour cost as an element of cost accounting.
CO3	To develop basic understanding about allocation, apportionment, and absorption of overheads.
CO4	To provide conceptual understanding of various methods of cost accounting.
CO5	To describe various technique of cost control under cost management.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Cost Accounting:	Meaning, Nature and Scope of Cost Accounting, Cost Concepts and Classifications Cost, Objectives, Importance and limitations of Cost Accounting, Essentials of a Good Costing System, Installation of Costing system, Methods and Techniques of Costing, Cost Audit, Distinction between Financial and Cost Accounting, Elements of Cost and preparation of Cost Sheet.	8	CO 1
2	Accounting for Material and Labour	Material – Purchasing process, Centralized and decentralized purchasing, Various Control levels for Stock, Economic Order Quantity, LIFO, FIFO & Weighted Average Price Method, Wastage, Scrap, Defective, Spoilage Obsolete. Labour - Direct & Indirect labour, Time & Motion study, Labour Turnover, Wage Payment Systems (Timer rate, Piece rate, Taylor, Merrick, Halsey premium, Halsey weir, Rowan premium, Gantt task bonus, Emerson efficiency, Pint scheme, Accelerated premium & Group system), Idle time and over time {Preferably Numerical Questions}	8	CO 2
3	Accounting for Over heads	Meaning, collection, Classification, Treatment of different overhead items, Allocation & Apportionment, Re- apportionment, Principles of Reapportionment, Methods of Re- Apportionment (Direct, Step, Reciprocal, Simultaneous, repeated Trail & Error) Absorption, Methods for absorption, Under absorption and Over absorption (Causes and Disposal) {Preferably Numerical Questions}	8	CO 3
4	Costing Methods	Single Unit Costing, Operating costing, Job, Batch and Contract costing, Process costing & Service costing {Preferably Numerical Questions}	8	CO 4
5	Cost Control Account	Meaning of Integral and Non-integral accounts, Types of various Ledgers & Control accounts in cost books, Reconciliation of cost and financial accounts {Preferably Numerical Questions}	8	CO 5

Reference Books:

M.N. Arora, A textbook of cost and management Accounting, 2021, India, New Delhi

Khan & Jain, Management Accounting, Tata McGraw-Hill, 2016, India New Delhi

Pandey I.M., Management Accounting, Vikas publications, 2019, India, New Delhi

Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2020, India Haryana.

Bhattacharyya S.K. & Dearden J., Accounting for Management, Vikas Publications, 2016, India New Delhi

e-Learning Source:

https://youtu.be/_z4-7xr6ur8

<https://youtu.be/qUzQU9sQvJM>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	2	2	1	-	2	2	2	1	2
CO2	1	1	2	-	2	2	2	2	2
CO3	2	1	2	-	2	2	2	1	2
CO4	2	2	2	1	2	2	1	1	1
CO5	2	2	2	-	2	1	1	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: 2020-21

Course Code	BM542	Title of the Course	Corporate Tax Planning & Management	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop the knowledge of the concept of Tax Planning.						

Course Outcomes

CO1	Imbibe conceptual knowledge of tax planning and its related terms.
CO2	Understand the significance of tax planning in the formation of an organization.
CO3	Understand the tax for corporate and NRIs.
CO4	Understand the investment and capital gain and its tax implication.
CO5	Understand buy or make decisions and various types of leverages

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Meaning of Tax planning, Tax avoidance, Tax evasion and Tax management, Objectives of Tax planning, Concept of diversion of income and application of income, Ethical question, Recognized methods of Tax planning Tax holidays, Deductions, Reliefs & Rebates.	8	CO1
2	Tax Planning	Tax Planning through form of Business Organization — Individual, HUF, Firm, LLP (Limited Liability Partnerships), Association of Persons/Body of Individual	8	CO2
3	Corporate Tax	Tax planning for companies, Cooperatives, NRI & Trusts {Preferably Numerical Questions}	8	CO3
4	Tax Planning	Specific Areas of Tax planning — Tax planning in respect of capital gains, Investment income, Structure of salaries {Preferably Numerical Questions}	8	CO4
5	Tax Consideration	Tax consideration in respect of specific decisions, Own or lease an asset, Make or Buy, Financial Leverages — Share V/s Debentures, Export V/s Domestic Sales	8	CO5

Reference Books:

Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra, 2014, India New Delhi

Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi, 2016, India

Singhania, V.K., "Income Tax Law and Practices", Taxmann Publication.2018, India New Delhi

Chandra, Mahesh, S.P. Goyal and D.C. Shukla, "Income Tax Law and Practice", Pragati Prakashan, Delhi, 2015, India

e-Learning Source:

<https://youtu.be/ICKkefscHTw>

<https://youtu.be/NiQCDDxR5rY>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	1	-	1	1	3	2	2	1
CO2	2	-	1	1	1	2	2	2	1
CO3	2	2	0	1	0	2	2	2	1
CO4	2	2	1	1	1	2	2	2	1
CO5	2	1	1	1	0	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

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Effective from Session: 2020-21							
Course Code	BM543	Title of the Course	Business Environment & Policy	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Objective	The course develops the ability to understand and scan the business environment, analyze opportunities and take decisions.						

Course Outcomes

CO1	To demonstrate the understanding of the concept, nature and scope of business environment and basic philosophies of various economic systems and their impact on business.
CO2	To demonstrate an understanding of the relationship between govt. and business, industrial policy and its legal aspects and LPG and role of public sector enterprises.
CO3	To demonstrate the understanding of the social responsibility of business, consumerism, consumer protection and FDI and Its impact
CO4	To demonstrate an understanding of the Indian financial system and financial policy.
CO5	To demonstrate an understanding of the international financial system.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Theoretical framework: Concept, significance, and nature of Business Environment, elements of the environment, internal and external, changing dimensions of Business environment. The economic system and its impact on business.	8	CO 1
2	Business and Economic Environment	Relationship between business and government, Industrial policy and legal framework relating to business: IDRA and other Acts, Liberalization/Globalization and its impact. Role of the public sector in Indian Business.	8	CO 2
3	Business and Social Environment	Business and society, social responsibility of business, Consumer rights, consumerism and business, foreign capital and technology	8	CO 3
4	Business and Financial Environment	Financial Policy, Money and Capital markets – Instruments and Institutions, Stock Exchanges etc., and other financial institutions.	8	CO 4
5	Business & Institutions	Economic Institutions and Financial Environment: IMF, World Bank, UNCTAD, International commodity trading and agreements - India's involvement and consequences; International Financial Environment: International Monetary System.	8	CO 5

Reference Books:

Paul Justin – Business Environment text & Cases, McGraw Hill Edu, 9th Edition
Cherunilam – Business Environemnt, Himalaya Publishing House, 2017
K. Aswathappa – Essentials of Business Environment, Himalaya Publishing House, 2011.
Ahmad Faisal& Alam – Business Environment: Indian & Global perspective, PHI learning, 3rd Edition
Kuchhal, S.C. – Industrial Economy of India,2009

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc23_hs12/preview

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	2	-	1	-	2	-
CO2	2	2	2	-	1	2	-	3	3
CO3	3	-	1	2	3	-	2	1	1
CO4	3	2	2	1	1	2	1	3	3
CO5	2	1	-	3	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: 2020-21

Course Code	BM544	Title of the Course	Management Accounting and Business Decisions	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To provide knowledge of corporate governance and auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards.						

Course Outcomes	
CO1	To describe the meaning, scope, role, and limitation of management accounting and highlight its difference from other branches of accounting.
CO2	To provide a conceptual understanding of the valuation of business income along with analysis and interpretation of the financial statement.
CO3	To understand the mechanism of statements of change in the financial position of a concern
CO4	To evaluate the investment decisions and their feasibility in long-term projects and to provide a better understanding of budget and its classification
CO5	To provide conceptual understanding of marginal and standard costing in short term financial decision.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Management Accounting – Meaning, Definition, Nature, Scope, Limitations; Difference between Management Accounting and Financial Accounting and Cost Accounting; Role of Management Accounting. Role of Management Accountant, Reporting to Management	8	CO1
2	Business Income	Business Income: Valuation, Disclosure, and Transparency. Understanding and Measuring Financial Position. Analysis and Interpretation of Financial Statements, Uses & Importance of Analysis, Horizontal, Vertical and Dimensional analysis.	8	CO2
3	Statement of Changes in Financial Position	Mechanism of Fund Flow, Uses of Fund Flow in Financial Accounting. Mechanism of Cash Flow and Uses of Cash Flow Data in Decision Making. Non-Financial Measures of Performance Balanced Score Card, Lead V/s Lag Indicators.	8	CO3
4	Capital Budgeting	Meaning, Definition, Characteristics, Nature, Objectives, Process of Capital Budgeting, Capital Budgeting Decisions, Investment Decisions and Methods of Ranking Investment Proposals and their practical applications, Budgets: Functional Budgets; Cash Budgets; Flexible Budget; Budgetary Control; Zero Base Budgeting; Performance Budgeting	8	CO4
5	Short Term Financial Decision and Profit Planning	Marginal Cost; Break-even Analysis; Marginal Costing as Decision Technique; Absorption Costing; Marginal Costing Vs. Absorption Costing. Standard Costing – Concept, Advantages, Limitations; Analysis of Variances – Material, Overhead, Labour. Human Resource Accounting – Concept, Rationale, Need.	8	CO5

Reference Books:

M.N. Arora, A textbook of cost and management Accounting, 2021, India, New Delhi

Khan & Jain, Management Accounting, Tata McGraw-Hill, 2019, India New Delhi

Pandey I.M., Management Accounting, Vikas publications, 2019, India, New Delhi

Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2020, India Haryana.

Bhattacharyya S.K. & Dearden J., Accounting for Management, Vikas Publications, 2019, India New Delhi

e-Learning Source:

https://youtu.be/_z4-7xr6ur8

<https://youtu.be/qUzQU9sQvJM>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	2	2	3	2	1	2
CO2	2	2	1	1	2	2	1	2	1
CO3	2	2	1	2	2	1	2	1	2
CO4	2	2	1	2	1	2	1	2	1
CO5	2	1	1	1	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: 2020-21							
Course Code	BM545	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 basic objective of this course is to provide the knowledge of concepts of the company Act 2013 to the students.						

Course Outcomes				
CO1	To discuss the details about formation of Company and the various documents which are required for its formulation like prospectus, shares, capital etc.			
CO2	To discuss about various types of shares, its purchase and transfer			
CO3	To discuss the details about dividend, its payment, declaration and penalties in case of nonpayment.			
CO4	To discuss the role of directors, their power, authorities, qualification etc.			
CO5	To discuss the laws related inquiry, investigation, prevention of oppression and winding up process etc.			
Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Formation of companies, Memorandum of association, Article of association, Incorporation of Companies, Effect of Registration, Commencement of Business, Rules of alteration on Memorandum and Articles; Prospectus: Public offer and private placement, Deemed Prospectus, Shelf Prospectus, Red Herring Prospectus, Liabilities and punishment on misstatement in Prospectus	08	CO1
2	Share	Kinds of Share Capital, Voting Rights, Payment of Dividends, Application of Share Premium, sweat Equity Shares, Issue and redemption of preference shares, transfer and transmission of securities, Further issue of shares, Issue of bonus shares, power of Companies, Powers of company to change share capital and purchase of own securities, prohibition of acceptance of other deposits from public.	08	CO2
3	Share Dividend	Declaration and payment of dividends; declaration of dividends, Unpaid dividends, Investors education and protection fund, Right of dividends, Punishments on failure of declaration of dividends; Accounts and audit of companies	08	CO3
4	Appointment and Qualification	Appointment and Qualification of directors, Manner of selection, Directors Identification Number (DIN), Appointment of additional directors, Nominee directors, Alternate directors, Duties, removal, Resignation of directors; Qualification and disqualification of director; Corporate Social Responsibility (CSR)	08	CO4
5	Inspection	Inspection, Inquiry and investigation; Prevention of oppression and mismanagement; Winding up of company	08	CO5

Reference Books:

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

Kapoor and Dhamija, Principles of Mercantile Law, 22 nd Edition, Taxman

Singh Avtar, Principles of Mercantile Law, Eastern Book Company, 2014, India, New Delhi

Anil Kumar, Company Law, Taxmann Publication, 2017, India Haryana

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc22_mg52/preview

https://onlinecourses.swayam2.ac.in/cec20_hs23/preview

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

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

Integral University, Lucknow							
Effective From Session: 2020-21							
Course Code	BM546	Title of the Course	Business Research Methodology	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Objective	The course is designed to provide sufficient theoretical inputs to conduct varied types of researches relating to different problems of industry and business for accurate prediction, decision and control action.						

Course Outcomes	
CO1	To describe the meaning and role of Business Research Methodology.
CO2	To formulate the research problem and understand the major research designs.
CO3	To determine data sources and learn the art of designing a questionnaire.
CO4	To enable students to analyze data using various techniques and learn how to communicate the results and follow up.
CO5	Ability to prepare a research report.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mappe d CO
1	Introduction	Nature, scope and significance of Business Research Methodology, Scientific Methods of Research, Research-Process, and Research Design.	8	CO1
2	Research Problem	Selection and formulation of Research Problem, Defining the scope and significance, Research Methodology, Hypotheses.	8	CO2
3	Collection, Tabulation, and Analysis of Data	Types of Data and their characteristics, Methods of Data Collection Questionnaire, Schedules, Interview, Observation, Sources of Secondary Data, Analysis of data through Statistical Tools.	8	CO3
4	Interpretati on of Data	Different statistical techniques of data analysis, testing hypothesis – chi-square test, t-test, f-test, Z test, Interpretations.	8	CO4
5	Preparation of Report	Report writing- Steps in report writing, Layout of research reports, types of report, mechanics of writing research report &Precaution.	8	CO5

Reference Books:

Manoj Dixit, Research Methodology, New Royal Book Co., Lucknow,2019
 Anderson, Durason and Poole – Thesis and Assignment, Wiley Eastern Ltd.2018
 Pauline, V. Young – Scientific Social Surveys and Research, Prentice Hall of India,2020
 Kothari, C.R. – Research Methodology: Methods and Techniques, Wiley Eastern,2020
 Redman and Mory – The Romance of Research,2019.

e-Learning Source:

<https://youtu.be/zK27IMrWkKw>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	2	1	2	1	3	3	2	2
CO2	3	1	1	2	1	2	2	1	3
CO3	2	1	1	1	1	1	1	1	1
CO4	2	2	1	2	-	2	2	-	2
CO5	2	1	-	2	1	3	-	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: 2020-21

Course Code	BM547	Title of the Course	Entrepreneurship & Small Business Management	L	3	T	1	P	0	C	4
Year	II	Semester	III								
Pre-Requisite	None	Co-requisite	None								
Course Objectives	The basic objective of this course is to develop an understanding of basic concepts in the area of entrepreneurship and also highlight the role and importance of entrepreneurship for economic development.										

Course Outcomes

CO1	To be familiarized with the fundamentals of entrepreneurship and its role in economic development and to motivate them towards entrepreneurial activities.
CO2	To understand the concept of entrepreneurial development and how far different institutions have helped in the overall development of Entrepreneurship.
CO3	To understand the concept of entrepreneurial motivation and its applicability to different sectors of the economy for overall development.
CO4	To know the importance of rural entrepreneurship and how rural entrepreneurship can help in the overall economic development of India.
CO5	To make students aware about how small business are formed in the light of the legal and regulatory framework in India.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Concept of entrepreneur, Distinction between entrepreneur and manager, Functions of entrepreneurs. Concept and nature of entrepreneurship, Role of entrepreneurship in economic development.	8	CO1
2	Development of Entrepreneurship	The emergence of the entrepreneurial class in India, Environmental factors affecting entrepreneurship, Location mobility of entrepreneurs, Entrepreneurship development programs, Institutions for Entrepreneurship Development, and Entrepreneurial performance in India.	8	CO2
3	Entrepreneurial Motivation	Concept and theories of motivation, Motivation for starting enterprises, Testing Entrepreneurial motivation, developing achievement motivation, and entrepreneurial behavior.	8	CO3
4	Rural Entrepreneurship	Meaning of Rural Entrepreneurship, the need for Rural Entrepreneurship, rural industrialization in retrospect, the problem of Rural Entrepreneurship, and the development of Rural Entrepreneurship.	8	CO4
5	Establishing a Small Enterprises	The startup process, project identification, selection of the project, project formulation, assessment of project feasibility, analysis of a project, preparation of project report, selection of site/location and legal consideration.	8	CO5

Reference Books:

Robert Hisrich, Michael Peters and Dean Shepherd: Entrepreneurship (TMH), The 9th Edition.

Gupta,V.B.& N.P.Srinivasan: Entrepreneurial Development (Sultan Chand& Sons) Edition 2011.

Vasant Desai: Management of a Small-Scale Industry (Himalaya publishing house) Edition 2012.

Vasant Desai: Management of a Small-Scale Industry (Himalaya publishing house) Edition 2009.

Gupta,V.B.&N.P.Srinivasan: Entrepreneurial Development (Sultan Chand& Sons) Edition 2008.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc21_mg70/preview

<https://www.edx.org/learn/entrepreneurship>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	-	1	-	2	-	-	1	1	2
CO2	-	1	-	1	-	-	-	1	-
CO3	2	1	1	1	1	1	1	3	1
CO4	1	3	1	-	-	1	2	1	1
CO5	1	1	2	2	1	3	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
Department of Commerce and Business Management
Study and Evaluation Scheme

Program: M.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 Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	BM548	E-Commerce	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓				✓	3,4,8,11
2	BM549	Advanced Auditing	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
3	BM550	Industrial Economics	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓	✓	✓	4, 9
Finance																					
4	BM551	Financial Market	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4
5	MT552	Investment Analysis & Portfolio Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓	✓			✓	4, 5, 9
Marketing																					
6	BM553	Advertising Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
7	BM554	Customer Relationship Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
Human Resource																					
8	BM555	Human Resource Policy and Practices	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
9	BM556	Training and Development	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
10	BM557	Dissertation Project	Core	0	0	4	-	-	-	-	100	0:0:4	2	✓	✓	✓				✓	4,8, 9
11	BM558	Comprehensive Viva-Voce	Core	0	0	0	-	-	-	-	100	-	0	✓		✓	✓			✓	4, 8
Total				15	5	4	200	100	300	200	700		22								



Integral University, Lucknow

Effective from Session: 2020-21

Course Code	BM 548	Title of the Course	E-Commerce	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives The basic objective of this course is to make the student familiar with the mechanics for conducting business transaction through electronic means.

Course Outcomes

CO1	Be able to understand the concept of Digital Marketing & E-commerce in today's scenario.
CO2	To able to create and maintain a good website and blog posts
CO3	Be able to understand and apply SEO and Email Marketing in today's modern world
CO4	To apply Social Media Marketing techniques via various platforms
CO5	To implement various Analytics tools of online marketing

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Digital Marketing	Introduction to Digital Marketing & Website and Blog Development: Introduction to Digital Marketing and its Significance; Traditional Marketing Vs Digital Marketing; Digital Marketing Process; The contemporary digital revolution, digital transformation framework. Types of websites, Keywords, Understanding Domain and Webhosting, Building Website/Blog using CMS WordPress, Using Word Press Plug-ins; Blog Creation: Including Headlines, Links, Posts; Using various plugins like Eliminator	9	CO 1
2	SEO & Email-Marketing	SEO & Email-Marketing: Introduction to SEO; SEO Keyword Planner Tools; On Page SEO Techniques: Indexing and Key Word Placement, Content Planning & Optimization, Display Advertising, Various SEO Plug-in, Off –Page SEO Techniques; Email Marketing- Introduction and Significance, campaigns using Mail Chimp; Email Marketing Strategy and Monitoring.	9	CO 2
3	SEM & Social Media Marketing	SEM & Social Media Marketing: Introduction to SEM, Mobile Marketing, Video Marketing on YouTube. Introduction to Social Media Marketing: Facebook, Instagram, Linked-in, Twitter, Google G Suit and online marketing campaigns on these Social Media platforms. Content Marketing, Content creation process, Influencer marketing	9	CO 3
4	Marketing Strategies & Analytics Tools	Using Marketing Strategies & Analytics Tools: Understanding Digital Marketing Strategies, Using Marketing analytics tools to segment, target, and position; Online PR and reputation management, Digital Marketing Strategies and its ROI. Using Google Analytics and other social media analytics tools. Using Apps and Gamification.	9	CO 4
5	Applications of E-Commerce	Applications of E-Commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India, E-business Models Based on the Relationship of Transaction Parties, e-commerce Sales Life Cycle (ESLC) Model, Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Risks and Electronic Payment Systems, Electronic Data Interchange (EDI)	9	CO 5

Reference Books:

Vandana, Ahuja; Digital Marketing, Oxford University Press India, November 2015.

Seema Gupta; Digital Marketing, McGraw Hill Education; First edition, November 2017

Ryan, Damian; Understanding Digital Marketing: marketing strategies for engaging the digital generation; Kogan Page, 2014.

Ravi Kalakota: Frontiers of E-Commerce, Pearson.

e-Learning Source:

<https://www.youtube.com/watch?v=taN56LK9APw>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	2	1	-	2	1	2	1	2	2
CO2	1	2	1	-	2	1	2	2	1
CO3	2	-	1	2	2	2	1	2	2
CO4	2	1	2	1	2	2	1	2	2
CO5	2	1	1	2	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: 2020-21

Course Code	BM549	Title of the Course	Advanced Auditing	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To provide knowledge of corporate governance and auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards.						

Course Outcomes

CO1	To provide knowledge about basic principles governing audit.
CO2	To describe generally accepted auditing practices as per AAS and the role of the AAS board in setting up the standards.
CO3	To provide conceptual knowledge of significance, procedures, and techniques of internal control.
CO4	To comprehend various provisions of companies, audit and reporting under CARO 2003.
CO5	To emphasize the roles and tools of corporate governance in an organization.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Auditing concepts	Auditing concepts. Basic principles governing an audit - Relationship of auditing with other disciplines - Audit Programme - Vouching - Verification and Valuation.	8	CO1
2	Standards on Auditing	Standards on Auditing: Overview of Standard setting process Role of Auditing and Assurance Standard and Auditing and Assurance Standard Board in India. Brief study of Standards on Auditing issued by the ICAI	8	CO2
3	Internal Control	Significance of Internal control. Evaluation of internal control procedures - Techniques including questionnaire- Flowchart - Review of internal control.	8	CO3
4	Audit of Limited Companies	Preliminaries to the audit of a limited company - Audit of share capital transactions- Debentures and other transactions - Audit report with special reference to CARO 2003 - Profit and divisible profit - Dividends -Investigation	8	CO4
5	Audit Committee and Corporate Governance	Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution - Powers of Audit Committee - CEO/CFO, Certification to Board - Report on Corporate Governance. Use of Computers for Audit purposes - Audit tools - Test packs.	8	CO5

Reference Books:

Jagdish Prasad: Auditing: Principles, New Age Publishers, Agra, 2018.

R.C. Saxena: Auditing, Taxman Publication new addition, 2021.

Kamal Gupta: Contemporary Auditing, Sahitya Publication, Haryana, 2019.

Spicer and Peglar: Practical Auditing, Taxman Publication, New York, 2020.

Boyd, Westfall and Stasch, Auditing: Test and Cases, Richard D. Irwin, Homewood, Illinois, 2021.

e-Learning Source:

<https://youtu.be/iXVlirfAJRc>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	3	1	-	1	1	3	2	2	1
CO2	2	-	1	1	1	2	2	2	1
CO3	2	2	0	1	0	2	2	2	1
CO4	2	2	1	1	1	2	2	2	1
CO5	2	1	1	1	0	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: 2020-21

Course Code	BM550	Title of the Course	Industrial Economics	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives	To familiarize and acquaint the student with the current theory and empirical work in Industrial economics. It starts by examining the internal structure of firms. It then moves on to the analysis of various aspects of strategic interaction between firms and the determinants of industrial structure.
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Course Outcomes

CO1	To give the knowledge about the basics of Industrial Economics. A brief review of the most important basic industries of India and the concept of localization for a better understanding of the critical positioning of industries.
CO2	To provide the historical base of the industrialization in India pre as well as post-independent India.
CO3	To assess the industrial finance system in India. Also, to touch on the enclosing topics of labour participation and public sector undertakings in the Indian context
CO4	To give a better understanding of the industrial legislation and labour welfare measures adopted in India.
CO5	To make an assessment of the FDI system in India as well as a measurement of the industrial performance.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Industrial Economics	Development of Industries & its importance. Appraisal of important Indian industries: Iron & Steel, Engineering, Sugar, Paper, Cotton & Synthetic Textile, Jute, Cement and Petrochemicals. Localization of Indian industries & Principle of Localization.	8	CO1
2	Development of Industries in India	Pre-Independence Development of Industries, Industrial Development of Five-Year Plans, Industrial Policy in India & its effects. Public Sector undertakings and New Challenges before PSUs.	8	CO2
3	Industrial Finance in India	Main Sources of Industrial Finance Necessity & Significance of Industrial Finance Specialized Institution of Industrial Finance. Labour Participation in Management Small Scale Industries New Challenges before SSIs.	8	CO3
4	Industrial Legislation in India	Legislation in India: Industrial Development & Regulation, the problem of industrial labour & labour welfare measures.	8	CO4
5	Role of Foreign Capital in Industrial Development (FDI) in Indian Industries	Role of Foreign Capital in Industrial Development (FDI) in Indian industries, Portfolio Investment in Industries. Measurement of Industrial Performance: Herfindahl-Hirschman Index.	8	CO5

Reference Books:

G. Rosen – Industrial Change in India, Publisher: Riverdale Co Pub (1 June 1988), ISBN-13 : 978-0913215203
S.C. Kuchchdail – Industrial Economy of India, 1965, Edition: [5th ed.], Publisher: Chaitanya Pub. House, Allahabad
M.Mehta – Structure of Indian Industries, Journal of the American Statistical Association, Vol. 51, No. 276 (Dec., 1956), pp. 690-693 (4 pages), Published by: Taylor & Francis, Ltd. on behalf of the American Statistical Association
V.V. Giri – Labour Problem in Indian Industries, Asia Publishing House; 3rd Revised edition (21 June 1973), ISBN-13 : 978-0210336922
R.R. Barthwal- Industrial Economics: An Introductory Textbook, New Age International Private Limited; Fourth edition (1 August 2021); New Age International Pvt Ltd, ISBN-13 : 978-8195175543

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc22_hs69/preview

https://onlinecourses.swayam2.ac.in/nce19_sc18/preview

<https://www.classcentral.com/course/swayam-indian-economy-some-contemporary-perspectives-23004>

https://www.teacheron.com/online-industrial_economics-tutors

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	1	2	1	2	1	-	1	-
CO2	2	1	1	1	1	-	-	1	-
CO3	2	2	2	2	1	2	1	1	1
CO4	2	2	2	1	1	-	-	1	2
CO5	2	1	1	2	1	2	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: 2020-21							
Course Code	BM551	Title of the Course	Financial Market	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The purpose of this course is to provide an understanding of the structure, operations and trends in the Capital market, fixed-income securities, market, forex market and an overview of derivatives market and the role played by financial institutions in these markets						

Course Outcomes	
CO1	To explain the conceptual framework of primary and secondary market in India.
CO2	To describe the peculiarities of fixed income security market.
CO3	To explain the intricacies of various derivative products like forward, futures and swap.
CO4	To provide conceptual understanding of structure operation and trends in commodity market.
CO5	To describe the role of stock exchange indices in setting up the trend of capital market.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Financial Market	Structure, Participants, Trend - Role of central bank and commercial banks	8	CO1
2	Capital Market	Capital market- Instruments, Players, trading - Primary and secondary market - Role of stock exchanges and stock indices.	8	CO1 & CO5
3	Fixed Securities	Fixed Income securities market - Structure and trends - G-sec market - Call Money Market, TB Market, Repo and CBLO, Bonds market, trading in G-sec market. Interest rate - theories, determinants, dynamics of short-term and long-term rates Trading in bond market - term structure of interest rates - yield curve - trends. Debt securitization and Structured Products.	8	CO2
4	Derivatives Market	Derivatives market - Stock derivatives, Forex derivatives - Futures, Forward, Swaps, Credit derivatives	8	CO3
5	Commodity Markets	Commodity Markets - Structure, Operations and trends.	8	CO4

Reference Books:

Mishkin, Fredrick S. and Stanley G. Eakins, Financial Markets and Institutions, Pearson Education India, 2016, India New Delhi

Kidwell, David S., Backwell, D. W., Whidbee, David A., and Sias Richard W., Financial Institutions, Markets and Money, Wiley, 2017.

Reserve Bank of India – Various publications

Goel Amit Kumar, Capital & Money Market, Himalaya Publication House, 2018, India New Delhi

e-Learning Source:

<https://youtu.be/UwpBRm-LG44>

<https://youtu.be/p1KD-Y1e2Hg>

<https://youtu.be/88S1wZGfuqk>

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

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

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

Name & Sign of Program Coordinator		Sign & Seal of HoD	



Integral University, Lucknow

Effective from Session: 2020-21

Course Code	BM552	Title of the Course	Investment Analysis & Portfolio Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	This is a course in the area of investment analysis and portfolio management in order to acquaint a student to analysis and investment management for the efficient utilization of financial resources.						

Course Outcomes

CO1	Understand the environment of investment, financial market, and working of a regulatory body.
CO2	Analyze risk-return relationship and its framework.
CO3	To understand various tools used for equity analysis
CO4	Analyze portfolios along with a deep understanding of Capital market theory and associated models.
CO5	Construct, select and evaluate portfolios along with basic understanding of Mutual fund

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Concept of investment, objective of Investment, investment and speculation, investment and gambling, investment process, alternatives of investment, Securities and security markets, financial intermediaries SEBI and its guidelines; Investor protection.	8	CO1
2	Risk and Return	Risk & Return: Concept of Risk, Measures of risk and return, calculation, systematic and unsystematic risk components. Efficient market theory.	8	CO2
3	Fundamental Analysis	Fundamental Analysis: Economy analysis, Industry analysis, Company analysis, financial analysis, Technical Analysis: Dow theory, Elliot's wave theory, Relative strength Analysis, Moving average analysis.	8	CO3
4	Portfolio Analysis	Portfolio Analysis and Selection: Portfolio concept, Portfolio risk and return, Beta as a measure of risk calculation of beta, Selection of Portfolio: Markowitz's Theory, Single Index Model, Capital market theorem, CAPM (Capital Asset Pricing Model).	8	CO4
5	Performance measurement of portfolios	Performance measurement of portfolios- Sharpe ratio; Treynor ratio; Jensen's Alpha, Finding alternatives and revision of portfolio; Portfolio Management and Mutual Fund Industry.	8	CO5

Reference Books:

Chandra P., Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill, 2016 New Delhi.

Fischer & Jordan, Security Analysis & Portfolio Management, Pearson Education, 2014 New Delhi

Frank K.R. & Keith E. Brown, Investment Analysis & Portfolio Management, Cengage Learning Pvt. Ltd., New Delhi, 2017 India

Sharpe & Alexander, Investments, PHI Publication, New Delhi 2013

e-Learning Source:

<https://unacademy.com/lesson/investment-portfolio-management/S6GI2ZQ5>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	1	2	1	1	2	1	1	1
CO2	1	2	1	1	2	-	-	-	1
CO3	1	-	1	-	-	1	1	1	-
CO4	-	1	-	1	1	-	-	1	1
CO5	1	-	1	-	1	1	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: 2020-21

Course Code	BM553	Title of the Course	Advertising Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast-growing area of marketing						

Course Outcomes	
CO1	To discuss the details of basic communication tools and methods in advertising
CO2	To discuss about various advertising concepts and publicity
CO3	To develop an understanding about creativity in advertising and various types of interactive media and its usage
CO4	To study the organization and know the role of advertising agencies.
CO5	To analyze the various issues in advertising and study the recent developments and regulations in advertising

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Communication Basics	Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; EKB model; Marketing communication mix; Integrated marketing communication – an introduction	8	CO1
2	Introduction to Advertising	Advertising - Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR Approach; Determination of Target Audience and positioning; Advertising budget – factors influencing budget decision and methods	8	CO2
3	Advertising Message and Media Decisions	Creativity and advertising; Creative process; Creative appeals and execution styles; Developing advertising copy for print ad - headline, body copy, logo, illustration, and layout. Media Decisions –Types of media, Advertising through the Internet and interactive media; Developing media plan; media selection and scheduling	8	CO3
4	Organization and Evaluation of Advertising Efforts	Centralized and decentralized systems; In-house agency arrangements; Advertising agencies – selection, compensation, and appraisal of the advertising agency; managing advertising agency relations; IMC services; Reasons for evaluating Advertising Effectiveness; Advertising testing process - Before and after advertising tests and techniques.	8	CO4
5	Advertising in India	Social and regulatory aspects of advertising in India. Recent developments and issues in advertising	8	CO5

Reference Books:

Aaker, David A., Rajeev Batra, and John G. Mayers, Advertising Management, Pearson, 2018.

Ruchi Gupta, Advertising: Principles and Practice, S.Chand, 2017

S.A. Chunawala, Advertising, Sales & Promotion Management, Himalaya Publication, New Delhi 2016

Kavita Krishnamurthi & Nisha Rana, Advertising Management, Global Vision Publishing house, 2016

Neeru Kapoor, Concept Building Approach to Advertising and Personal Selling, Cengage, 2022

e-Learning Source:

<https://www.youtube.com/watch?v=puxFAP0GZbg>

<https://www.youtube.com/watch?v=teQDiqxgg9w>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	2	1	2	1	1	1	-	2	-
CO2	2	2	2	1	1	2	-	3	1
CO3	3	3	2	1	-	3	-	3	-
CO4	3	2	1	1	-	3	-	3	-
CO5	2	3	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: 2020-21

Course Code	BM554	Title of the Course	Customer Relationship Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop the conceptual and theoretical knowledge of customer relationship management						

Course Outcomes	
CO1	To understand the concept of Customer relationship management.
CO2	To develop and know about the process of CRM.
CO3	To analyze the strategy and planning of CRM.
CO4	To apply the tools of CRM
CO5	To know how to implement the CRM

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Concept and Applications	Introduction to CRM and eCRM What is the customer? How do we define CRM? CRM technology components, customer lifestyle, customer interaction. Difference between CRM and eCRM, features of eCRM	8	CO1
2	Process of CRM	Sales Force Automation (SFA) Definition and need of SFA, barriers to successful SFA functionality, the technological aspect of SFA, data synchronization, flexibility, and performance, reporting tools	8	CO2
3	Planning and Strategic forms of CRM	Enterprise Marketing Automation (EMA) Components of EMA, marketing campaign, campaign planning, and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management	8	CO3
4	Tools of CRM	Call center Meaning, customer interaction, functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web-enabling the call center, automated intelligent call routing, logging & monitoring	8	CO4
5	Implementations of CRM	Implementing CRM Pre-implementation, kick-off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off ongoing support, system optimization, follow up. Introduction to Application Service Provider (ASP), who are ASPs? Their role and function, advantages and disadvantages of implementing ASP. Impact of CRM on Marketing Channels Meaning, how does the traditional distribution channel structure support customer relationship, and emerging channel trends that impact CRM? Case Studies: 1. CRM at the speed of light by Paul Greenberg, YMH 2 nd edition. 2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition. 3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM	8	CO5

Reference Books:

M. Chaturvedi & A. Chaturvedi, Customer Relationship Management- An Indian Perspective, Excel Books, Inc. 2017.

Rai A. K, Customer Relationship Management, Prentice Hall India Learning Private Limited, 2015.

K. Govinda Bat, Customer Relationship Management, Himalaya Publishing House, 2017

Dr. Shamsher Singh, Customer Relationship Management, Himalaya Publishing House, 2018

Dr. M. Pandya Nayak, Customer Relationship Management, Himalaya Publishing House, 2020

e-Learning Source:

<https://www.youtube.com/watch?v=T3cpQio764U>

<https://www.youtube.com/watch?v=6KLUm-Ych74>

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

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

Effective from Session: 2020-21							
Course Code	BM555	Title of the Course	Human Resource Policy and Practices	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The main objective of this subject to introduce in M.Com is to let students familiar with human resource theories, tools and best practices and how are being utilized in the human resource field.						

Course Outcomes	
CO1	The students will learn about the objectives, Scope, Evolution, Development, and functions of HRM and Strategic HRM.
CO2	The students will learn about the concept, policies, and procedures of recruitment, selection, placement, training and development, and Career planning.
CO3	Students will understand the concept and application of theories of motivation, Job analysis, Job evaluation, and Performance appraisal.
CO4	Students will understand the procedure and policies relating to wage and salary administration, Incentives and Benefits, Employee health and safety, Employee discipline, and grievance-handling mechanisms.
CO5	It will enable students to understand the role of Industrial Relations in view of Trade Unionism, Collective bargaining, Employee empowerment and Worker's participation in Management.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Definition, Objectives, Scope and functions of HRM- Evolution and Development of HRM-Environment of HRM-Strategic HRM – Human Resource planning and developing manpower strategies.	8	CO1
2	Recruitment	Recruitment and selection process – Placement, induction and Placement -staff training and Development -Career planning.	8	CO2
3	Motivation	Motivation and productivity theories of motivation, tools of motivation-Job description, analysis and evaluation-Motivation and job enrichment-Performance monitoring and appraisal.	8	CO3
4	Wages and Salary	Wage and salary administration -Incentives and Benefits-Employee health and safety -Employee discipline -Employee grievance handling.	8	CO4
5	Industrial Relation	Industrial Relations – Trade Unionism – Collective bargaining – Employee empowerment – Industrial democracy and Worker's participation in Management.	8	CO5

Reference Books:

Human Resource Management, Text & Cases by K. Aswathappa.

Human Resource Management, by S. Khandkar, S. Chand Publications.

Personnel Management - Text & Cases, By C. B. Mamoria & V. S. P. Rao, Himalaya.

Human Resource Management by Gary Dessler, Pearson Education

S.S.Khanka, Human Resource Management, S.Chand & Co. Ltd., New Delhi, 2003

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc21_mg21/preview

<https://nptel.ac.in/courses/122105020>

https://onlinecourses.nptel.ac.in/noc19_mg51/preview

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	2	1	-	2	1	2	1	2	2
CO2	1	2	1	-	2	1	2	1	1
CO3	2	-	1	1	2	2	1	1	2
CO4	1	1	2	1	1	1	1	2	1
CO5	2	1	1	2	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: 2020-21							
Course Code	BM556	Title of the Course	Training & Development	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives To develop an in-depth understanding of the modern concepts and techniques of training and development, trainer styles for Employee development, and career management within organizations.

Course Outcomes

CO1	Students will understand the concept of training, scope, challenges, and forces influencing employees' Training and development.
CO2	Students will get to know about various Strategic Training Models focused on Faculty, Customer, Matrix, Corporate University including Business Embedded Model. They will also understand the role of training in HRD along with Training and development strategies.
CO3	It will enable a student to identify the training needs, choose an appropriate method of conducting training, design training programs and evaluate training effectiveness.
CO4	Student will learn about training techniques and trainer's role in training. Also they will understand Training styles, preparation of Training Site, Pre-Training Communication, Facilitation, Learning styles, and action research in training.
CO5	Students will get to know about employee development programme types, Planning Processes, and Models of Career development along with emerging trends in training methodologies.

Unit No.	Title of the Unit	Content of Unit	Cont act Hrs.	Mapped CO
1	Introduction to Training	History of training, Philosophy of training, Definition of training, Concepts of training: Scope, Challenges Forces influencing Training.	8	CO1
2	Strategic Training and its Dynamics	Strategic Training: Models of training-Faculty, Customer, Matrix, Corporate University and Business Embedded Model. Role of training in HRD, Training process & dynamics, Training and development strategies.	7	CO2
3	Training needs Analysis	Training needs analysis: The process and Approaches of TNA, Organizational Analysis, Requirement Analysis, Task, Knowledge, Skill and Ability Analysis, Person Analysis, Team Work for conducting TNA, Output of TNA. Methods of training, Designing of training programs, Development of training systems Evaluation of training and development.	9	CO3
4	Trainer and Training	Training techniques and trainers role in training, Training styles-Selecting Trainer, selecting and preparing the Training Site, Pre Training Communication, Facilitation of Training with focus on Trainee. Transfer Training Conditions Of Transfer, Facilitation of Transfer with focus on Organizational Intervention (Supervisor Support, Peer Support, Trainer Support, Reward System, Climate, etc.) Learning styles, Role of a trainer, Action research in training.	8	CO4
5	Employee development and career management	Approaches to Employee Development, Development Planning Process. Types of development programme - seminar, conferences, symposia. Career Management- Models of Career development Emerging trends in training methodologies.	8	CO5

Reference Books:

Lynton & Pareek, Training & Development, 2017, New Delhi.

Michalak, Mapping the training program, 2015, New Delhi.

Blanchard, P. Nick, James W. Thacker and V. Anand Ram, Effective Training: Systems, Strategies, and Practices, Dorling Kindersley (India) Pvt. Ltd Noida 2017, India, New Delhi.

Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd New Delhi, 2015, India.

Prior, John, Handbook of Training and Development, Jaico Publishing House, Bombay 2018.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc22_hs63/preview

<https://www.coursera.org/projects/training-and-development-with-eduflow>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	-	-	1	1	-	-	-	1	-
CO2	1	1	1	1	1	1	-	-	-
CO3	1	-	1	1	-	1	-	1	-
CO4	-	-	-	1	1	1	-	1	-
CO5	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: 2020-21							
Course Code	BM557	Title of the Course	Dissertation Project	L	T	P	C
Year	II	Semester	IV	0	0	4	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To equip the student with the knowledge of actual functioning of the market and organization and problems faced by them for exploring feasible solutions and suggestions						

Course Outcomes	
CO1	To systematically identify relevant theory and concepts, and use appropriate methodologies and evidence, apply appropriate techniques and draw conclusions
CO2	To apply qualitative and/or quantitative evaluation processes to data collected from different sources
CO3	To understand and apply ethical standards of conduct in the collection and evaluation of data and other resources
CO4	Communicate research concepts and contexts clearly and effectively both in writing and orally

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Guidelines	At the end of second semester examination, every student of MCOM will undergo for a survey in any manufacturing, service or financial organization. During the course of survey, project in charge will assign a problem/project to the student. The student, after the completion of survey will submit a report to the College/Institute, which will become a part of fourth semester examination. However, the report must be submitted by the end of fourth semester. The report prepared by the student will be named as dissertation. The report should be based on original/actual data from the company assigned. It should reflect in depth study of micro problem assigned by the department where student undergoes training. Relevant tables and bibliography should support it. One comprehensive chapter must be included about the organization where the student has undergone the survey. This should deal with brief history of the organization, its structure, performance products/services and problems faced. This chapter will form part I of the Report. Part II of the report will contain the study of micro research problem. The average size of report ordinarily will be 100 to 150 typed pages in standard font size (12) and double spacing. Three neatly typed and hard bound copies of the report will be submitted to the College/Institute. The report will be typed in A-4 size paper. The report will have a certificate issued by project incharge of the College. This should be attached with the report. The report will be evaluated by internal examiner as per annexure 1 and external examiner as per annexure 2. It will carry total of 100 marks divided into written report of 50 marks by external examiner and presentation of 50 marks in front of a panel of at least three faculty members appointed by Director/ Principal of the college. The external marks will be awarded by the external examiner to be appointed by the examination division		
2	Format	The format of the report is given below: Research Methodology λ Literature Review λ Objective of the Research Undertaken λ (a) Top Sheet of transparent plastic. (b) Top cover. (c) Preliminary pages. References λ Conclusions λ Results and Analysis λ		

Reference Books:

Geoff Farina; Francesco Erspamer; Caterina Mongiat Farina, How to Write a Thesis by Umberto Eco; 2015

William Waters, Destination Dissertation by Sonja K. Foss; William Waters, 2015

Steven R. Terrell, Writing a Proposal for Your Dissertation: Guidelines and Examples (Kindle Edition)

e-Learning Source:

<https://www.udemy.com/course/dissertationwriting/>

<https://alison.com/course/the-essentials-of-thesis-writing>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1									
CO2									
CO3									
CO4									
CO5									

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

Dr. Firoz Husain Name & Sign of Program Coordinator	Dr. Syed Shahid Mazhar Sign & Seal of HoD
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Course Outcomes	
C01	
C02	
C03	
C04	
C05	

Reference Books:
e-Learning Source:

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

Name & Sign of Program Coordinator	Sign & Seal of HoD
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