

Integral University, Lucknow Faculty of Commerce & Management STUDY & EVALUATION SCHEME

BBA Semester-V

			Type of Paper		eriod Per week /ser		E	valuation	Scheme								At	tributes			
S.No.	Course Code	Course Title		L	Т	P	CT	TA	Total	ESE	Sub. Total	Credit	Total Credits	Employability	Entrepreneurs hip	Skill Development	Gender Equality	Environment &Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
	T	T			l			1	1		ı			1	Π	l	I				
1	F010501TA	Income Tax	Major	02	01	00	15	10	25	75	100	2:1:0	03	\checkmark	V	√				√	SDG- 4,8,9,10
2	F010501TB	Marketing Communication	Major	02	01	00	15	10	25	75	100	2:1:0	03	√	√	√		$\sqrt{}$			SDG-12
3	F010502TA	Entrepreneurship and small business management	Major	02	01	00	15	10	25	75	100	2:1:0	03	V	V	√	√			√	SDG- 4,8,9,10
4	F010502TB	Sales management	Major	02	01	00	15	10	25	75	100	2:1:0	03	V	√	√			√	√	SDG- 4,5,8,11
5	F010503TA	Industrial Relations & Labor Laws	Major	02	01	00	15	10	25	75	100	2:1:0	03	√		√	√			√	SDG- 4,5,8,9,10
6	F010503TB	Company Accounts	Major	02	01	00	15	10	25	75	100	2:1:0	03	√	√	√			√	√	SDG- 4,8
7	Z050501T	Analytic Ability and Digital Awareness	Co-curricular	02	00	00	15	10	25	75	100	2:0:0	02	1		√	√			V	SDG-4, 8
8	BM382	Industrial Training	Major	00	00	10	15	10	25	75	100	0:0:10	05	√		√	√			\checkmark	SDG- 4,5,8,9,10
	Total				06	10	120	80	200	600	800		25								



Effective from Ses	n Session: 2024-25										
Course Code	F010501TA	Title of the Course	Income Tax	L	Т	P	C				
Year	III	Semester	V	2	1	0	3				
Pre-Requisite	None	Co-requisite	None								
Course Objectives	To provide basic understanding of Indian Income tax laws and to apply tax laws in financial decisions making.										

Course Outcomes
CO1 It enables the students to basic of Income tax.
It helps the students to know how to use tax laws and save tax.
How to implement the tax law and its application.
CO4 It helps the students to understand various heads of Income.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Introduction	Indian Income Tax Act, 1961: Basic Concepts - Income, Agriculture Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person, Tax Evasion, Tax Avoidance	15	CO 1
2	Basis of Charge	Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.	10	CO 2
3	Heads of Income	Heads of Income: Income from Salaries, Income from House Property. Profit and Gains of Business or Profession, Capital Gains, Income from other sources.	10	CO 3
4	Computation of Tax	Aggregation of Income, Set off and Carry forward of losses, deductions from gross total Income, Computation of total Income and Tax liability.	10	CO 4

References 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, New Delhi. (Hindi and English

Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra Note- Latest edition of the text books should be used.

e-Learning Source:

https://www.youtube.com/watch?v=Vg4TdbLKnm4&feature=youtu.be

https://youtu.be/0O7yg5sGDgY

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



Effective from Ses	Effective from Session: 2024-25										
Course Code	F010501TB	Title of the Course	Marketing Communication	L	T	P	C				
Year	III	Semester	V	2	1	0	3				
Pre-Requisite	None	Co-requisite	None								
Course Objectives	The objective of marketing communication is to communicate ideas to target audiences.										

		Course Outcomes										
CO1		course is to build knowledge, understanding and skills in marketing communication among										
CO2	advertising and	eks to give detailed knowledge about the subject matter by instilling in them basic ide their role in overall promotion strategies of the firm.	eas about I	MC and								
CO3		approach in the development of an overall advertising and promotional plan.										
CO4	Enhance creati campaign.	Enhance creativity, critical thinking and analytical ability through developing an integrated marketing communication										
Unit No.	Title of the Unit	Торіс	Contact Hrs.	Mapped CO								
1	Marketing Communication	Meaning and its objectives; Integrated Marketing Communication (IMC): concepts and process; Advertising - Meaning, objectives, its role and functions, Classification of advertising, economic, social and ethical issues in advertising, DAGMAR approach, STP strategies in advertising, Advertising Agencies	10	CO 1								
2	Process in Advertising	Consumer and mental process in buying, AIDA model, Hierarchy of effects model, Information processing model; Advertising Budget – Top down and Build up approach; Methods of advertising – Affordable method, arbitrary allocation method, percentage of sales method, competitive parity method, Objective and Task method.	12	CO 2								
3	Advertising Creativity	Meaning of creativity, Creative strategy, Creative tactics, Advertising Appeals, USP theory of creativity; Copywriting: Meaning and Definition of Copywriting, The Copywriter, Copywriting for Print, Copywriting guidelines, Radio Copywriting, TV Copywriting, Writing for the Web, Tips for writing good web content	12	CO 3								
4	Media Planning and Strategy	Media Types and their characteristics; Setting Media objectives; Steps involved in media planning, evaluation of media, media scheduling strategy, Evaluation of advertising effectiveness – need and purpose of evaluation, pre-testing and post testing techniques, Advertising research, decision areas in international advertising.	11	CO 4								

References Books

George E Belch & Michael A Belch, Advertising and Promotion- An integrated Marketing Communication Perspective, McGraw Hill Education

Chunawala & Sethia, Foundations of Advertising Theory & Practice; Himalaya Publishing House

Copley Paul, Marketing Communications-Management Concepts & theories, Cases and Practices, Butterworth Heinemann Publication.

Aaker, David A. et al., Advertising Management, PHI

e-Learning Source:

Marketing Communications course on Linkedin

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

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



Effective from Sess	Effective from Session: 2024-25										
Course Code	F010502TA	Title of the Course	Entrepreneurship and Small Business Management	L	T	P	C				
Year	III	Semester	V	2	1	0	3				
Pre-Requisite	None	Co-requisite	None								
Course Objectives	The objective of this paper is to give the basic knowledge about the entrepreneurial concepts and of										

	Course Outcomes									
CO1	Understand the concept of Entrepreneurial Management and its relevance in the overall economic development.									
CO2	To provide knowledge about entrepreneurship development, EDPs and institutional support system for Entrepreneurs.									
CO3	To give an over view about business idea and how that idea is transformed into a business project.									
CO4	Understand the role and importance of small businesses (SSI) in the economic development of India.									

Unit No.	Title of the Unit	Торіс	Contact Hrs.	Mapped CO
1	Entrepreneurship	Entrepreneurship: Concept, Role & Importance in Indian Economy, Socio-economic origin of entrepreneurship, Theories of Entrepreneurship, Characteristics of entrepreneur, Entrepreneurs V/s Managers, Problems faced by entrepreneurs, Types of entrepreneurs, Intrapreneurs, Women Entrepreneurs, Rural Entrepreneurs, Social Entrepreneurs.	15	CO1
2	Entrepreneurship Development	Entrepreneurship development: Concept and Significance, Entrepreneurial Development Programmes (EDP): objectives and problems of EDP, Institutional support to entrepreneurs, Arrangement of finance and support from financial institutions, Achievementmotivation theory and Kakinada experiment.	10	CO2
3	Business Idea	Business Idea: Environmental analysis, Search for business idea, Identification of projects, Selection of project, Project formulation, Project report, project appraisal.	10	CO3
4	Small Business	Small Business: Definitions, MSMED Act 2006, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, form sofownership, SSI: Concept, Importance, Characteristics of SSI, Advantages and problems of SSI. Steps for starting a small Scale industry, Registration as SSI.	10	CO4

References Books:

- 1. Robert Hisrich, Michael Peters & Dean Shepherd, "Entrepreneurship", McGraw Hill, India, 2016,10thEdition.
- 2. C.B. Gupta & N.P. Srinivasan, "Entrepreneurial Development", Sultan Chandand Company, India, 2015 Edition.
- 3. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing, India, 2017, 6th Edition.
- 4. Blundel, R .and Lockett, N., "Exploring Entrepreneurship Practices and Perspectives", Oxford University Press; UK Edition, 2011.v

e-Learning Source:

https://onlinecourses.swayam2.ac.in/ntr24_ed36/preview

https://onlinecourses.swayam2.ac.in/cec24_mg08/preview

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



Effective from Ses	Effective from Session: 2024-25							
Course Code	F010502TB	Title of the Course	Sales Management	L	T	P	С	
Year	III	Semester	V	2	1	0	3	
Pre-Requisite	None	Co-requisite	None					
Course Objectives	The goal of the Sales Management course is to examine the elements of an effective sales force as a key component of the organization's total marketing effort.							

	Course Outcomes
CO1	To provide knowledge about the concept of Sales Management.
CO2	To provide knowledge about personal selling and focus light on the different perspectives of managing sales force.
CO3	To give an overview about importance of sales force in organization.
CO4	To give an overview about concept of distribution channels.

Unit No.	Title of the Unit	Торіс	Contact Hrs.	Mapped CO
1	Introduction to Sales Management	Concept, Evolution of sales function, Objectives of sales management positions, Functions of Sales manager and their relation with other executives.	10	CO 1
2	Salesmanship	Theories of personal selling, Types of Sales executives, Qualities of sales executives, Personal selling process, Showroom & exhibition.	10	CO 2
3	Sales Organization and Relationship	Purpose of sales organization, Types of sales organization structures, Sales department external relations, Sales Force Management: Recruitment and Selection, Sales Training, Sales Compensation.	10	CO 3
4	Distribution Network Management	Types of Marketing Channels, Factors affecting the choice of channel, Types of middleman and their characteristics, Concept of physical distribution system.	15	CO 4

References Books:

Cundiff, still and Govoni: Sales Management, PHI, New Delhi. Edition-3rd.

Spiro, Stanton and Rich: management of sales force, Tata McGraw Hill, New Delhi.

Sahu, PK and Raut, KC: Salesmanship and Sales Management, Vikas Publishing House Pvt. Ltd. Edition -3rd.

e-Learning Source:

Sales Management via coursera.

Basics of Sales Management-Sales Grooming via udemy.

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



Effective from Sessi	Effective from Session: 2024-25								
Course Code	F010503TA	Title of the Course	Industrial Relations & Labour Laws	L	T	P	C		
Year	III	Semester	V	2	1	0	3		
Pre-Requisite	None	Co-requisite	None						
Course Objectives		students identify and dev strial Labour and Gener	velop an overview of industrial relations. It will also help in al Laws.	acquii	ing kn	owledg	ge and		

	Course Outcomes
CO1	Knowledge of Industrial Relation framework
CO2	Competency to understand the importance of Employee Relation within the perspective of Industrial Relation
CO3	Knowledge about relevant Laws of HR management Competency to interpreted and implement the Labour Laws within organization
CO4	Competency to use Collective Bargaining and Grievance redressal Mechanism

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Industrial Relations	Role - Importance - Trade Unions, Objectives, Definition & registration Industrial disputes and their Resolutions. The settlement machinery and authorities under the act, strikes, lockouts, and layoffs,	15	CO1
2	Participative Management	Structure - Scope – Collective Bargaining - Works Committee - Joint Management Councils - Pre-Requisite for successful participation - Role of Government in Collective Bargaining.	10	CO2
3	Industrial Unrest	Employee dissatisfaction - Grievances – Disciplinary Action - Domestic Enquiry - Strikes - lockout - Prevention of Strikes - Lockouts. Discipline: Positive, negative discipline, disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge	10	СОЗ
4	Factories Act	Meaning, Definition – Welfare – Safety – Health Measures, Employment of women and young persons. Workmen's Compensation Act and International Labor Organization - Role and Function, General provisions of Bonus Act and Gratuity Act	10	CO4

References Books:

- 1. Sreenivasan M.R Industrial Relations & Labor legislations.
- 2. Aswathappa K Human Resource and Personnel Management.
- 3. Subba Rao P Human Resource Management and Industrial Relations.
- 4. Monoppa Industrial Relations. 5. S.C. Srivastava, Industrial Relation of Labour Laws.

e-Learning Source:

https://youtu.be/6J-VvleH06k

https://youtu.be/tGrn7JpDAVY

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

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



Effective from Sessi	Effective from Session: 2024-25								
Course Code	F010503TB	Title of the Course	Company Accounts	L	T	P	C		
Year	III	Semester	V	2	1	0	3		
Pre-Requisite	None	Co-requisite	None						
Course Objectives	This course enables th	nis course enables the students to the basic concepts and the tools used in Management and cost accounting.							

	Course Outcomes
CO1	To enable Students to understand the basic nature of a joint stock company as a form of business organization
CO2	To enable Students to understand the significance of financial statements and how to prepare the financial statements.
CO3	To enable Students to understand and prepare the winding up of Companies.
CO4	To help students in to develop the concept of Holding and subsidiary companies and its preparation.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Accounting of issue and redemption	Joint Stock Companies: Its types and share capital, Issue, Forfeiture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.	10	CO1
2	Final Accounts	Final Accounts: Including Computation of managerial Remuneration and disposal of profit.	10	CO2
3	Accounting for Amalgamation	Accounting for Amalgamation of companies as per Accounting Standard 14, Accounting for External reconstruction, Liquidation of Company, Statement of Affairs and Deficiency/Surplus, Receivers Receipt and Payment A/c.	15	CO3
4	Standalone and Consolidated	Holding Company, Subsidiary Company Consolidated Balance Sheet of Holding Companies with one Subsidiary only.	10	CO4

References Books:

Rajasekaran, V and Lalitha, R. Corporate Accounting, Pearson Education, New Delhi, 2011

Monga, J.R. and Bahadur, R. Fundamentals of Corporate Accounting: Text and Assignments Based on NEP, Scholar Tech Press, [Edition 2023]

Gupta, N.and Sharma, C., Corporate Accounting. ANE books,2009.

M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co., New Delhi.

Mukherjee, A and Haneef, M. Corporate Accounting. TATA McGraw Hill Publishing Co. Ltd,

S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi.

Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxmann, New Delhi.

Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi.

e-Learning Source:

CORPORATE ACCOUNTING Jai Narain Vyas University, Jodhpur and CEC via Swayam

https://www.classcentral.com/course/swayam-corporate-accounting-269674

https://www.youtube.com/watch?v=H0LpKpmTtsg&list=PL9V8gXMR4kElE9TmG8yg_pUx48TN1P8Rr

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	1	1	1	2	1	1	2	1	2	1	2
CO3	1	2	2	1	2	2	1	2	2	1	1
CO4	2	1	1	1	1	2	2	1	2	1	1



Effective from Sessi	Effective from Session: 2024-25								
Course Code	Z050501T	Title of the Course	Analytic Ability and Digital Awareness	L	T	P	С		
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 concent of basics of web surfing								

CO1	L'amilianina	Course Outcomes rith analogy, number system, set theory and its applications, number system and puzzles.		
CO1		the basics of Syllogism, figure problems, critical and analytical reasoning.		
CO2		ith word processing application and work sheet.		
CO4		d the basics of web surfing and cyber security.		
Unit No.	Title of the Unit	a the busies of web surring and eyber security.	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, Embeded 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



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	1	2	1	2	1	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									



Effective from Ses	Effective from Session: 2024-25										
Course Code	BM382	Title of the Course	Industrial Training	L	Т	P	С				
Year	III	Semester	V	0	0	10	5				
Pre-Requisite	None	Co-requisite	None								
Course Objectives	Upon finishing the research project exp		e able to come up with a gain of professional work in	ndust	ry and						

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 & Management STUDY & EVALUATION SCHEME

BBA Semester-VI

			Period Per hr /week /sem.		E	valuation	Scheme								Atı	tributes					
S.N o.	Course Code	Course Title	Type of Paper	L	Т	P	СТ	TA	Total	ESE	Sub. Total	Credit	Total Credits	Employability	Entrepreneurs hip	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
			I								1						1				
1	F010601TA	Project Management	Major	02	01	00	15	10	25	75	100	2:1:0	03	√	$\sqrt{}$	√				√	SDG- 4,8,
2	F010601TB	Goods & Service Tax	Major	02	01	00	15	10	25	75	100	2:1:0	03	√	√	√					SDG-12
3	F010602TA	Auditing	Viva	02	01	00	15	10	25	75	100	2:1:0	03	√	√	√			\checkmark	√	SDG- 4,8
4	F010602TB	International Trade	Major	02	01	00	15	10	25	75	100	2:1:0	03	V	√	√				√	SDG- 4,8,9,10
5	F010603TA	Strategic Management	Major	02	01	00	15	10	25	75	100	2:1:0	03	V	√	√			V	√	SDG- 4,5,8,11
6	F010603TB	Training and Development	Major	02	01	00	15	10	25	75	100	2:1:0	03	V		√	V			√	SDG- 4,5,8
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	BM383	Industrial Training	Major	00	00	10	15	10	25	75	100	0:0:10	05	V		V				√	SDG- 4,5,8
		Total		14	06	10	120	80	200	600	800		25								



Effective from Sea	Effective from Session: 2024-25										
Course Code	F010601TA	Title of the Course	Project Management	L	T	P	C				
Year	III	Semester	VI	2	1	0	3				
Pre-Requisite	None	Co-requisite	None								
Course Objectives			o familiarize the students with the various aspects nalysis, financing, selection, implementation and revie		ojects	and k	cey				

	Course Outcomes
CO1	Understand the concept of project and different activities performed during different phases in the project life cycle.
CO2	Understand the process of Project Selection and Project Financing.
CO3	Understand the application of PERT and CPM method for Project scheduling.
CO4	Understand the process of Project Monitoring and Control.

Unit No.	Title of the Unit	Торіс	Contact Hrs.	Mapped CO
1	Concept of project	Definitions & Characteristics of Project, Types of Projects, Phases in the Project Life Cycle, Project Management Process: Introduction, Tools & Techniques of Project Management, Human Resources aspect of Project Management, Project Organization.	10	CO1
2	Project Selection and Financing	Project Identification & Selection: Identification, Approaches to Project Screening and Selection, Project Rating Index. Market & Demand Analysis Techniques: Survey & Trend Projection Methods, Project Risk Management. Project Financing and Budgeting: Sources of Finance, Social Cost Benefit Analysis (SCBA) of Project.	10	CO2
3	PERT and CPM	Project Scheduling and Network Analysis: Rules of network construction, Critical PathMethod, Slack and free float, PERT and its advantage over CPM. Probability of completing a project on time (PERT). Crashing a network (Overview).	10	CO3
4	Project Monitoring and Control	Monitoring and Control: Project Monitoring and Control Cycle. Project Management Information System, Milestone Analysis and Tracking Gantt chart. Earned Value Analysis (EVA), Cost performance Index (CPI), Schedule performance Index (SPI). Forms of project organization. Performance reviews on the basis of planned project cost and time. Major reasons for cost& time over runs and remedial measures.	15	CO4

References Books:

Marwah Sanjiv, "Project Management", Dreamtech Pess, India, 2011, 1st Edition.

Chandra Prasanna, "Projects: Planning, Analysis, Financing, Implementation and Review", TataMcGraw Hill Publishers, India, 2014. Desai Vasant, "Project Management", Himalaya Publishing House, India, 2018, 4th Edition.

Siddiqui, N.A. & Dwivedi A. "Project Management", Om Sai Tech Books, India, 2020, 1st Edition.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc19_mg30/preview

https://onlinecourses.nptel.ac.in/noc22 mg71/preview

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



Effective from Sessi	Effective from Session: 2024-25									
Course Code	F010601TB	Title of the Course	Goods and Services Tax	L	Т	P	C			
Year	III	Semester	VI	2	1	0	3			
Pre-Requisite	None	Co-requisite	None							
Course Objectives			and understanding about GST among the student. The course ing them basic ideas about GST.	seeks	to give	e detail	led			

	Course Outcomes
CO1	To make students aware about the rule and law related to indirect taxation and GST
CO2	To provide students with the working knowledge of principles and provision of GST.
CO3	To Understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.
CO4	To give an overview about tax exemptions.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Introduction	Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Overview of GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council.	15	CO 1
2	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.	10	CO 2
3	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. 	10	CO 3
4	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	10	CO 4

References Books:

Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi

Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.

Bansal K. M. GST Customer law taxman Publication private limited University edition

Singhania VK student's guide to GST and customs law taxman Publication private limited University edition

e-Learning Source:

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https://youtu.be/4AzIso-CZl4?si=Wid_hs6k_MV8viTt

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

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

Name & Sign of Program Coordinator Sign & Seal of HoD



Effective from Sessi	Effective from Session: 2024-25								
Course Code	F010602TA	Title of the Course	Auditing	L	T	P	С		
Year	III	Semester	VI	2	1	0	3		
Pre-Requisite	None	Co-requisite	None						
Course Objectives	The aim of the course	is to build knowledge a	nd understanding about Auditing among the student.						

	Course Outcomes						
CO1	To provide knowledge about Auditing and its different types.						
CO2	To provide knowledge about Auditing Procedure and Verification.						
CO3	To provide knowledge about audit procedure and audit of limited companies.						
CO4	Students will get an overview about special audit recent trends in auditing.						

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Introduction of Auditing	Introduction: Meaning and objectives of Auditing, Types of Audits, Audit Programme, Audit Notebook, Routine Checking and Test Checking	10	CO1
2	Control and Verification	Internal Control System: Internal Check and Internal Audit, Audit Procedure, Vouching, Verification of Assets and Liabilities.	10	CO2
3	Audit of Limited Companies	Audit of Limited Companies: Company Auditor – its Qualifications, Disqualification, Appointment, Removal, Remuneration, Rights, Duties and Liabilities of Company Auditors, Auditor's Report: Contents & Types and Audit Certificate.	10	CO3
4	Special Audit	Special Audit: Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Social Audit, Recent trends in Auditing, Nature and Significance of Cost Audit, Tax Audit, Management Audit.	15	CO4

References Books:

Gupta Kamal: Contemporary Auditing, McGraw-Hill Education (India) Pvt Limited, New Delhi, India. 2004

Tandon, B.N.: Practical Auditing, S. Chand & Company, New Delhi, India, 2007

Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)

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

Pargare Dinkar: Principles and practices of Auditing, Sultan Chand, New Delhi, India, 1984, Edition- 13th

e-Learning Source:

Auditing I: Conceptual Foundations of Auditing University of Illinois at Urbana-Champaign

https://www.classcentral.com/course/auditing-part1-conceptual-foundations-11798

Fundamentals of Auditing by Great Learning

https://www.mygreatlearning.com/academy/learn-for-free/courses/fundamentals-of-auditing

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

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



Effective from Ses	Effective from Session: 2024-25									
Course Code	F010602TB	Title of the Course	International Trade	L	T	P	С			
Year	III	Semester	VI	2	1	0	3			
Pre-Requisite	None	Co-requisite	None							
Course Objectives	The objective of this course is to build knowledge and understanding about international trade among the student.									

	Course Outcomes
CO1	To provide knowledge about different methods of international trade.
CO ₂	To provide knowledge about different components related with international trade.
CO3	To provide knowledge about international economic institutions.
CO4	To provide knowledge about recent trends in India's foreign trade policy.

Unit No.	Title of the Unit		Contac tHrs.	Mappe dCO
1	Introduction	Basics of international trade, Historical aspects of India's International trade, international trade theories, drivers of international trade, International Vs. Domestic Trade.	10	CO1
2	Foreign Trade Components	Foreign trade & economic growth, balance of trade, balance of payments, Free trade, Equilibrium and disequilibrium of BOP and Remedies of Disequilibrium.	10	CO2
3	International Economic Institutions	IMF, World Bank, WTO (in brief), Regional economic groupings - NAFTA, EU, ASEAN, SAARC.	10	CO3
4	India's Foreign Trade Policy	Tariff & non-tariff barriers. Recent trends in India's foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports. Trade Policy: India's Trade policy, export assistance, marketing plan for exports	15	CO4

References Books:

Bhalla, V. K., Srivaramu, S.: International Business – Environment and Management. 2015

Subbarao, P.: International Business New south publication, Agra, 2014

V.S. Datey, International Business, Taxmann Publications, New Delhi, 2017

Jha, B.K. and Shah, M.S.: International Business, Kedar Nath & Ram Nath Meerut, 2015, India

Ackoff, R.L. – The Design of Social Research business, Chicago University Press. 2014.

e-Learning Source:

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https://onlinecourses.nptel.ac.in/noc24 lw03/preview

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

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

Name & Sign of Program Coordinator	Sign & Seal of HoD



Effective from Sessi	Effective from Session: 2024-25											
Course Code	F010603TA	Title of the Course	Strategic Management	L	T	P	C					
Year	III	Semester	VI	2	1	0	3					
Pre-Requisite	None	Co-requisite	None									
Course Objectives	The aim of the constudent.	urse is to build know	vledge and understanding about Strategic Manage	ement	amo	ng the	;					

	Course Outcomes
CO1	The course aims to acquaint the students with nature, scope and dimensions of Business Policy and Strategic Management Process.
CO2	The course aims to acquaint the students the Relevance of Business Environment in Strategic Management Process.
CO3	To develop learning and analytical skills among the students to solve business problems and provide strategic solutions.
CO4	The course aims to acquaint the students with the Strategic Implementation Process and Strategic Evaluation and Control Process.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Introduction of strategic management	What is Strategy? What are Strategic Intent; Mission; Objectives and Goals; Policies; Program; Budget; Process of strategic management, Levels of strategy	10	CO1
2	Environment scanning	Identifying strategic alternatives of business; Environmental appraisal Internal environment; Key Success Factors; Role of Resources, Capabilities and Core Competencies; Competitive Advantage to Competitive Strategies; VRIO Model, External environmental Analysis-PESTEL.	10	CO2
3	Strategy formulation& choice	Concept of Value Chain, SWOT Analysis; Tools and Techniques for Strategic Analysis TOWS Matrix; Generic Strategies; Competitive Strategies –Porter's 5 Forces Model; The Experience Curve, Grand Strategy, BCG Matrix; Functional Strategies, Global entry strategies.	10	CO3
4	Strategy Implementation, Evaluation & control	Organization Structure; Resource Allocation; Projects and Procedural issues. Integration of Functional Plans. Leadership and corporate culture; Evaluation and Control: Organizational Systems and Techniques of Strategic Evaluation and Control of Performance and Feedback	15	CO4

References Books:

Prasad, M L. Strategic Management Sultan Chand, 2018,

Wheelen & Hunger, Concepts in Strategic Management and Business Policy, 12th edition, Pearson Education.

Kazmi, Azhar, Strategic Management and Business Policy, McGraw Hill Education, 2008,4th Edition

Srinivasan, R. "Strategic Management the Indian context", Prentice Hall of India, 2014, 5Edition.

Jauch R. Lawrence, and Glueck, William F.; Strategic Management and Business Policy, - McGraw Hill

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https://nptel.ac.in/courses/110108047

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



Effective from Sessi	Effective from Session: 2024-25											
Course Code	F010603TB	Title of the Course	Training and Development	L	T	P	C					
Year	III	Semester	VI	2	1	0	3					
Pre-Requisite	None	Co-requisite	None									
Course Objectives	The field of Training	and Development and its	s role in optimizing performance.									

	Course Outcomes								
CO1	Applying theoretical concepts and models to training design.								
CO2	Designing training interventions using a variety of methodologies.								
CO3	Evaluating the effectiveness of training & development interventions.								
CO4	Assessing whether training & development is a viable career option.								

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Introduction	Concepts and Rationale of Training and Development; Difference between Training, Development & Education, overview of training and development systems; organizing training department; training and development policies; Requisites of Effective Training.	10	CO1
2	Training Needs Assessment (TNA)	Meaning of TNA, Purpose and Methods of TNA, the Need Assessment Process – Organizational Analysis, Person Analysis, Task Analysis, Output of TNA. Learning Theories.	10	CO2
3	Designing, Conducting & Evaluation of Training Program	Areas of training, Types of training, System's Approach to Training, Training Methods, designing a training program, contents & scheduling, study material, selecting a trainer, deciding method of training, Types of Teaching Aids in Training, Training Evaluation & Methods of Training Evaluation, Training Effectiveness Models – Kirkpatrick Model of Training Effectiveness, CIRO Model.	10	CO3
4	Executive Development	Importance of Executive Development, Steps in the organization of a management Development Program/ Executive Development Program, Methods/ Techniques of Management Development Program, Special Issues in Training & Development – Legal Issues, Cross Cultural Preparation, Managing Workforce Diversity, Sensitivity Training, Succession Planning.	15	CO4

References Books:

Noe, Raymond A., and Amitabh Deo Kodwani, Employee Training and Development, Tata McGraw Hill, 5th Edition, 2012.

Rao VSP, Human Resourse Management, Excel Books Publication, 3rd Edition. 2013.

Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd.

Jack J. Phillips, Hand book of Training Evaluation and Measurement Methods, Routledge.

Dayal, Ishwar, Management Training in Organisations, Prentice Hal+

e-Learning Source:

https://youtu.be/WS67piGIwvU

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



Effectiv	e from Sessi	on: 2024-2	5						
		Z060601		Title of the Course	Communication Skills and Personality Development	L	Т	P	(
Year III Pre-Requisite None			Semester	VI	2	0	0	2	
	Objectives	communi creep int competen	cation in link the comm	with Non – verbal Connunication process. Monistic skills. This would	None and Personality Development is to help students un- mmunication. The curriculum also targets the understandin preover Units covered on LSRW skills development w be developed through balanced and integrated tasks. Course Outcomes	g of diff	erent	barriers	th
CO2				prepare effectively for i	interview.				
CO3			ation beyond						
CO4	To acquire	good comr	nunication sl	kills and develop confident	ence.			3.7	
Unit No.	Title of t	he Unit				Con		Map C	
1	Personality ar Grooming	nd Personal	Understanding Personality Definition and Meaning of Personality Types of Personality Components of Personality Determinants of Personality Assessment of Personality Dress for success Make up & skin care Hair care & styles for formal look Art of accessorizing Oral Hygiene					CO1	
2	Interview Preparation at Group Discus		Meaning and Types of Interview [Face to Face, Telephonic, Video] Interview procedure [Opening, Listening, Closure] Preparation for Interview Resume Writing LinkedIn Etiquette Meaning and methods of Group Discussion Procedure of Group Discussion. Group Discussion simulation Group discussion common error					CO2	
3	Body Langua Behaviour	ge and	Concept of human behavior Individual and group behavior Developing Self-Awareness Behaviour and body language Dimensions of body language: Proxemics Haptics Oculesics Paralanguage Kinesics Sign Language Chromatics Chronemics Olfactics Cultural differences in Body Language Business Etiquette & Body language Body Language in the Post Corona Era Virtual Meeting Etiquette Social Media Etiquette					CO3	
4	Art of Good Communication	on	Communica Ve 7 C Ba Pa Pitch Tone Volume Vocabulary Word stress Pause Ty Assertive Aggressive Passive Agg Lis Qu Ar	8		CO4			



References Books:

- 1. Cloninger, S.C., "Theories of Personality: Understanding Person", Pearson, New York, 2008, 5th edition.
- 2. Luthans F, "Organizational Behaviour", McGraw Hill, New York, 2005, 12th edition.
- 3. Barron, R.A. & Brian D, "Social Psychology", Prentice Hall of India, 1998, 8th edition.
- 4. Adler R.B., Rodman G. & Hutchinson C.C., "Understanding Human Communication", Oxford University Press: New York, 2011.

e-Learning Source:

https://onlinecourses.swayam2.ac.in/cec22_cm03/preview

https://archive.nptel.ac.in/noc/courses/noc21/SEM1/noc21-hs02/

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



Effective from Session: 2024-25							
Course Code	BM383	Title of the Course	Industrial Training	L	Т	P	C
Year	III	Semester	VI	0	0	10	5
Pre-Requisite	None Co-requisite None						
Course Objectives	opon minimis and doubte statement with our and the doubt to do not ap with a gain of professional work in measury and						

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