



Integral University, Lucknow

Effective from Session: 2023-24

Course Code	BM101	Title of the Course	FINANCIAL ACCOUNTING	L	T	P	C
Year	First	Semester	First	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about Financial Accounting..						

Course Outcomes

CO1	To acquire conceptual knowledge of basics of accounting.
CO2	To develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
CO3	To prepare financial statements in accordance with appropriate standards.
CO4	To develop sound understanding of accounting procedure for Negotiable Instruments
CO5	To acquire conceptual knowledge of rectification of errors and reconciliation.

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	Accounting	Meaning and Concepts, Difference between accounting and book keeping, Importance and Limitations of Accounting, Users of Accounting information, concepts of asset, liability, equity, income & expenses prudence, Accounting Principles, Conventions and Concepts, main elements of financial reports.	10	1
2	Subsidiary Books	Accounting Records & Double entry Accounting System Recording of transactions in Subsidiary Books of Accounts, Concept of Double Entry System , Preparation of Journal, Ledger and Trial balance, Accounting different business documents such as sales order, purchase order, goods received note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice & cash vouchers.	10	2
3	Preparation of Final Accounts	Preparation of final accounts with adjustments (including manufacturing account) Depreciation Accounting, Valuation of Stock, Reserve and provision	9	3
4	Negotiable instruments & Ratio Analysis	Accounting procedure for Negotiable Instruments. Bills of exchange, Use of basic ratios related to Profitability, leverage liquidity& activity of the firm.	8	4
5	Errors & Rectification	Accounting Errors and Rectification, Preparation of Bank Reconciliation Statement.	8	5

References Books:

- Bhattacharya S.K. & John Dearden, Accounting for management, Vikas Publications, Latest edition.
- Jain S.P. & Narang K.L., Advanced Accounting, Kalyani Publishers
- Maheshwari S.N. & Maheshwari S.K., Corporate Accounting, Vikas publications, Latest edition.
- Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, Latest edition..
- Robert Anthony & Hawkins, Accounting Test and Cases, 2016, Richard D. Irwin Londoni

e-Learning Source:

- https://onlinecourses.nptel.ac.in/noc23_mg65/preview
- https://onlinecourses.nptel.ac.in/noc19_mg37/preview

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
	CO1	1	2	1	1	1	2	1	-	2	1	2	1
CO2	2	1	1	2	1	-	1	-	1	2	1	2	-
CO3	1	2	1	1	2	1	1	-	2	2	3	1	-
CO4	1	2	1	2	1	1	1	-	2	1	2	1	-
CO5	1	1	2	1	2	1	2	-	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: 2023-24

Course Code	MT105	Title of the Course	QUANTATIVE TECHNIQUES	L	T	P	C
Year	First	Semester	First	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about business mathematics.						

Course Outcomes

CO1	Understand the basics of Set theory and its implication in business.
CO2	Understand Equation theory and permutation and combination.
CO3	Understand how to use different mean method.
CO4	Basis differentiation and Integration
CO5	Understand the principles of matrices.

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	Set Theory	Set Theory: Concept, Types of Sets, Operation and Laws of operation on Sets, Venn Diagram, Cartesian product of two sets, Use of Set theory in Business.	8	1
2	Equation	Equations: Linear, quadratic and simultaneous, Nature and Roots of quadratic Equation, Permutations and combinations.	8	2
3	Progression	Progression: Arithmetic, Geometric and Harmonic progression, General Idea of infinite series.	8	3
4	Integration	Basis differentiation and Integration (including maxima and minima, excluding trigonometric and inverse trigonometric functions),	8	4
5	Matrices	Matrices: Types, Addition, Subtraction, Multiplication, Application, Determinants and their properties, Use of Matrix in business, Simple Interest and Compound Interest, Ratio and Proportion	8	5

References Books:

Business Mathematics- Sancheti and Kapoor (Sultan Chand & Sons), India New Delhi

Mathematics and Statistics-Ajay & Alka Goel (Taxmann's Allied), India New Delhi

. Business Mathematics- J.K.Singh (Himalaya publications) , India, New Delhi

N.P. Bali (Author), P.N. Gupta (Author), C.P. Gandhi (Author), A Textbook of Quantitative Techniques, Laxmi Publications; Second edition.

Quantitative Methods: for Business, Management and Finance, Louise Swift (Author), Dr Sally Piff (Author), Palgrave Macmillan, Latest edition.

e-Learning Source:

<https://nptel.ac.in/courses/104106121>

https://onlinecourses.swayam2.ac.in/cec20_mg18/preview

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	1	1	2	3	-	2	1	2	3	-
CO2	2	1	1	3	1	-	1	-	1	2	1	2	-
CO3	1	2	1	1	2	3	1	-	2	2	3	1	-
CO4	3	2	1	2	1	1	1	-	2	1	2	3	-
CO5	3	1	2	1	2	1	2	-	1	2	1	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
B.Com (Hons.) Automobile Retail Management

Effective from Session: 2023-24							
Course Code	BM144	Title of the Course	Retail Management	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	This course provides the student with a comprehensive view of retailing, an analysis of the retail environment and exposure to issues and developments in the industry.						

Course Outcomes	
CO1	Become familiar with the fundamental concepts and how the retail industry works.
CO2	Able to understand the impact of retailing on the economy and its role in society.
CO3	Be able to apply the knowledge that how retailing fits within the broader disciplines of business.
CO4	To analyse the policies, methods, and procedures used by successful retailers in today's global economy.
CO5	To be able to make decisions involved in space management and the concepts and principles.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Retailing and Retail types	Concept of retailing, Functions of retailing, Terms & Definition, Introduction to Retailing and Retail types, Retailing Channels, Retail Industry in India, Importance of retailing, Changing trends in retailing.	08	CO 1
2	Retail Consumer	Retail consumer behaviour, Factors influencing the Retail consumer, Retail Customer Buying Behaviour, Customer decision making process, Market research for understanding retail consumer, Responding and Targeting Consumers.	08	CO2
3	Retail Locations	Importance of Retail locations, Types of retail locations, Factors determining the location decision, Steps involved in choosing a Retail Site Location, Measurement of success of location, Store Layout and Design, Assortment Planning, Meaning of Merchandising, Factors influencing Merchandising, Merchandise planning, Merchandise buying, Pricing Decisions, Retail Communication Mix, and International Aspects of Retailing.	08	CO3
4	Operations Pricing	Store administration, Premises and Inventory Management, Store Management, Receipt Management, Customer service, Retail Pricing, Factors influencing retail prices, Retail Information System, Operations Management in Retail	08	CO4
	Space Management	Definition of Space Management, Store layout and Design, Visual Merchandising, Retail Communication Mix, POP Displays	08	CO5

Reference Books:	
Michael. L. Barton. W & Watson. D. (2020) Retailing Management, Tata McGraw Hill.	
Berman, B, Joel R. Evans & Chatterjee, P (2021) Retail Management: A strategic Approach Pearson Education Asia.	
Hammond, R (2019) Modern Retail Management: Practical Retail Fundamentals in the Connected Age, Kogan Page.	
e-Learning Source:	
https://www.tutorialspoint.com/retail_management/retail_management_tutorial	
https://dde-ac.in/SB/MBA-302	

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

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

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

Effective from Session: 2023-24

Course Code	BM104	Title of the Course	PRINCIPLES & CONCEPTS OF MANAGEMENT	L	T	P	C
Year	First	Semester	First	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about business management & organization.						

Course Outcomes

CO1	Understand the concepts related to Business Management and know the contribution of various people in this field.
CO2	Understand role of planning and rational decision making in business.
CO3	Develop understanding of different approaches to designing organizational structures.
CO4	Discover and understand the concept of motivation, leadership, power and conflict.
CO5	Understand the functions of controlling & managerial effectiveness for the organizational development.

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	Evolution Of Management	Definition, Nature, Scope and significance of Management, the evolution of Management thought, Approaches of management, contributions of F.W. Taylor, Henri Fayol and Chester Bernard to Management Science. Functions of a manager. Social responsibility of Managers, Values and Ethics in Management.	9	1
2	Planning	Definition, Nature, Scope and significance of Planning, Objectives, Steps of Planning, Decision making as key step in planning. The process and techniques of Decision Making, Long Range Planning, Strategies and policies.	9	2
3	Organisation	Definition, Nature, Scope and significance, Approaches to Departments, Line and Staff relationship. Delegation and Decentralization, Committee system, determinants of effective organizing, Staffing – nature and significance, Selection, Appraisal and Development of Managers.	9	3
4	Directing	Issues in managing Human factors, Motivation – nature, scope and significance, Theories and techniques, communication, - Definition and significance, Communication Barriers, Building effective communication system.	9	4
5	Controlling	Definition and Elements Control Techniques, Coordination, Determinants of an Effective Control System, Managerial Effectiveness.	9	5

References Books:

Stoner Freeman & Gilbert Jr , Management, Prentice Hall of India, 6th Edition,2011

Koontz, Principles of Management, Tata Mc Graw Hill, 1st Edition 2008

Koontz,Principles of Management,Tata Mc Graw Hill,1stEdition2008

Robbins S.P. & Decenzo David A., Fundamentals of Management: Essential Concepts and Applications, Pearson Education.2012

Rosen Blum M., How to Build Better Vocabulary – Bloomsbury Publication. London,2012.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc23_mg33/preview

https://onlinecourses.nptel.ac.in/noc22_mg104/preview

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	2	2	2	1	2	-	2	2	1	1	-
CO2	2	1	2	-	1	1	2	-	1	1	2	2	-
CO3	2	-	1	1	2	1	2	-	1	2	1	2	-
CO4	1	1	2	-	1	1	1	-	2	-	1	1	-
CO5	1	2	1	2	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: 2023-24

Course Code	LN104	Title of the Course	ESSENTIAL PROFESSIONAL COMMUNICATION	L	T	P	C
Year	First	Semester	First	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	<ul style="list-style-type: none"> • Developing the art of communication and learning language through literature • Knowledge of Professional, cultural and cross-cultural communication • Basic concept of structural and functional grammar; meaning and process of communication, verbal and nonverbal communication • Knowledge of reading and comprehension of general and technical articles, precise writing, summarizing, abstracting • Basic concepts of group discussion, organizing seminars and conferences • Development of Reading and Writing skills. 						

Course Outcomes

CO1	Demonstrate and Understand of the meaning, nature, scope of professional communication.
CO2	Understand Essay and short stories.
CO3	Understand and define the use of Vocabulary
CO4	Understand basic grammar and its implication
CO5	To imply and know basics of report writing and letter writing

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	Professional Communication	Its meaning & importance. Essential of effective communication, Barriers to effective communication, The Cross Cultural Dimension of Professional communication.	8	1
2	Language through Literature	A. Essay, "The Effect of the scientific Temper on Man" by Bertrand Russell, "The Aims of Science and Humanities" by Moody.E. Prior B. Short Stories "The meeting Pool" by Ruskin Bond, "The portrait of Lady " by Kushwant Singh	8	2
3	Basic Vocabulary	Euphemism, One word substitution, Synonyms, Antonyms, Homophones, Idioms and Phrases, Common mistakes, Confusable words and expressions, Portmanteau words, Foreign words and expressions.	8	3
4	Basic Grammar	Articles, Prepositions, Tenses Concordances (Subject-Verb agreement), Modal Auxiliaries, Verbs: its Kind & Uses, degree of Comparison, punctuations	8	4
5	Basic Compositions	Report Writing: What is a Report? Kinds and objectives of report, writing reports Business Letter writing: Introduction to business letters, types of business letters, Layout of business letters, Letter of Enquiry/Complaint, Proposal Writing.	8	5

References Books:

Martin & Wren - High School English Grammar & Composition, S.Chand & Co. Delhi 2017, India

Lewis Norman - Word Power made easy, W.R.Goyal. Publication & Distributors Delhi., 2016, India

Better Your English- A Workbook for 1st year Students- Macmillan India, New Delhi.2017, India

Raman Meenakshi & Sharma Sangeeta, Technical Communication-Principles & Practice –O.U.P. New Delhi. 2007.

Mohan Krishna & Banerji Meera, Developing Communication Skills – Macmillan India Ltd. Delhi

e-Learning Source:

<https://nptel.ac.in/courses/102104061>

https://onlinecourses.nptel.ac.in/noc23_hs13/preview

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

PO-PSO CO	Course Articulation Matrix: (Mapping of COs with POs and PSOs)												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	2	1	1	1	2	-	2	1	1	2	-
CO2	2	1	1	1	1	2	2	-	1	2	1	1	-
CO3	2	1	1	2	1	2	2	-	3	3	3	3	-
CO4	1	1	1	2	2	2	2	-	3	3	2	1	-
CO5	1	1	1	2	2	2	2	-	2	3	3	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
B.Com (Hons.) Automobile Retail Management

Effective from Session: 2023-24							
Course Code	BM145	Title of the Course	Basic Automobile Technology	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of the course is to provide basic knowledge about the chassis, power unit, suspension system, steering system, transmission system, braking system etc. The other objective is to understand emission system and government standards for any vehicle and also offers basic information about the various safety features and Air conditioning system of vehicle.						

Course Outcomes	
CO1	To be able to get in depth knowledge of the concept of the automobile
CO2	To get the overview of engine system, front axle & steering system
CO3	To get the knowledge of suspension system and transmission & braking system, their functions & workings
CO4	To know about the wheel & tyres and air conditioning fundamentals
CO5	To be able to know about Emission and Safety Equipment

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Automobile	Introduction to automobiles, their utility and classification. Main components of an automobile and their functions, Various mechanisms and systems in an automobile, Scheduled and preventive maintenance, servicing of a vehicle, electrical system. Types of chassis layout with reference to power plant locations and drive, Vehicle frames. Load acting on vehicle frame due to different systems.	9	CO 1
2	Engine System and Front Axle & Steering System	Engine System: Automobile engine, its main components, construction and working. Types of engines – two stroke/ four, Introduction to Engine cooling system and lubrication system. Introduction to Concept of Knock & detonation. Front Axle & Steering System: Types of front axles, Front wheel geometry viz. Castor, Camber, King pin inclination, Toe. Wheel Alignment. Steering geometry. Ackerman and Davis steering system.	9	CO2
3	Suspension system and Transmission & Braking System	Suspension system: Need of suspension system, Types of suspension, Constructional details and characteristics of leaf, coil and torsion bar springs, Independent suspension, Rubber suspension, Pneumatic suspension, Shock absorbers. Transmission & Braking System: Working of single and multi-plate clutches. Construction, function and working of a gearbox. Introduction to Manual shifting and automatic transmission. Function and principles of braking system, working of various brakes (mechanical, hydraulic, pneumatic, ABS System)	9	CO 3
4	Wheels and Tires and Air conditioning fundamentals	Wheels and Tires: Types of wheels (wire spoke, disc solid and split type, alloy type, offset etc), denomination of rim, types of tires, materials, structure, denomination and function of tires, effects of tire pressure on tire performance. Tire wears patterns and their causes. Air conditioning fundamentals: Basics of vehicle air conditioning system, Schematic layout of air conditioning component in a car (like compressor, condenser, fan blower, expansion device expansion valve calibration, evaporator pressure regulator, low- and high-pressure switch).	9	CO 4
5	Introduction to Emission and Safety Equipment	Introduction to Emission: Pollutants, sources, formation of HC and CO in SI engines, NO formation in SI and CI engines, Particulate emission from SI and CI engines, Smoke Emission in CI engines. Emission system and standards (Bharat IV and Bharat VI). Safety Equipment: Seat belt, regulations, automatic seat belt tightener system, air bags, electronic system for activating air bags, ABS with EBD, ESP, bumper design for safety, hill assist control	9	CO5

Reference Books:
1. R.K Rajput, Internal Combustion Engines, 2005, Lakshmi Publishers.
2. S.K Gupta, A Textbook of Automobile Engineering, S. Chand Publishing.
3. K.K Jain and R.B Asthana, Automobile Engineering, Tata Mcgraw Hill Publishing
e-Learning Source:
https://scert.kerala.gov.in/wp-content/uploads/2020/06/automobile.pdf

Course Articulation Matrix: (Mapping of COs with POs and PSOs)										
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	-	2	1	2	1	2	1	1
CO2	1	2	1	-	2	1	2	2	-	2
CO3	2	-	1	2	2	2	1	2	-	1
CO4	2	1	2	1	2	2	1	2	2	2

CO5	2	1	1	2	1	2	2	1	2	2
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1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

<p style="text-align: center;">Name & Sign of Program Coordinator</p>	<p style="text-align: center;">Sign & Seal of HoD</p>
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