



Integral University, Lucknow

Department of Commerce and Business Management

Program: B.Com (Hons.)

Study and Evaluation Scheme

Semester-III

S.No.	Course code	Course Title	Type of Paper	Period Perhr/week/sem			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes						
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurs hip	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics
1	BM201	Cost Accounting	Major	02	1	0	40	20	60	40	100	3:1:0	04	√	√	√			√	SDG-4,8,9,10
2	BM202	Corporate Law	Major	02	1	0	40	20	60	40	100	3:1:0	04	√	√	√	√	√	√	SDG-8,16
3	BM203	Principles of Marketing Management	Major	02	1	0	40	20	60	40	100	3:1:0	04	√	√	√	√			SDG-12
4	BM204	Human Resource Planning & Management	Major	02	1	0	40	20	60	40	100	3:1:0	04	√	√	√	√		√	SDG-4,8,9,10
5	BM205	Introduction to Indian Economy	Major	02	1	0	40	20	60	40	100	3:1:0	04	√	√	√	√	√	√	SDG-1,4,5,8,11
6	BM206	Income Tax	Major	02	1	0	40	20	60	40	100	3:1:0	04	√		√	√		√	SDG-4,5,8,9,10
<b>Total</b>				<b>12</b>	<b>06</b>	<b>00</b>	<b>240</b>	<b>120</b>	<b>360</b>	<b>240</b>	<b>600</b>		<b>24</b>							



## Integral University, Lucknow

<b>Effective from Session: 2020-21</b>				
<b>Course Code</b>	BM201	<b>Title of the Course</b>	Cost Accounting	
<b>Year</b>	II Year	<b>Semester</b>	III Semester	
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None	
<b>Course Objectives</b>	The basic objective of this course is to provide knowledge about Cost Accounting.			

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

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Basics of Cost Accounting</b>	Meaning, nature and scope; Cost concepts and Classifications based on nature of expenses, function, and variability; Cost behavior with use of graphs; Distinction between Financial and Cost Accounting; Elements of Cost; Preparation of Cost Sheet	10	CO1
2	<b>Accounting for Material and Labor</b>	Accounting for material costs- ordering, receiving & issuing material, methods of valuing purchases and issues (FIFO, LIFO & Weighted Average methods), EOQ inventory levels; Accounting for labour- direct & indirect cost of labour, remuneration methods (individual & group), labour turnover, overtime & idle time, labour efficiency, capacity & volume ratios	10	CO2
3	<b>Accounting for Overheads</b>	Accounting for Overheads- allocation of overheads to production & non production departments, apportion service overheads to production departments, production overhead absorption rates, entries for accounting of material, labour & overhead costs	9	CO3
4	<b>Costing Methods</b>	Single Unit costing, Operating costing, Job costing, Batch costing, Contract costing, Process costing, Service costing; understand the differences between Absorption & Marginal costing	9	CO4
5	<b>Budgeting &amp; Standard Costing</b>	Meaning, significance and limitations of Budgetary Control, various types of Budgets and their preparation; Meaning & calculation of Standard Costs, computation of simple variances v/s budgets & standards	8	CO5

<b>Reference Books:</b>	
Tulsian, Cost Accounting, S. Chand, New Delhi, 2019.	
Datar & Rajan, Cost Accounting, Pearson, New Delhi, 2020.	
Khan & Jain, Cost Accounting, Tata McGraw-Hill, New Delhi, India, 2019.	
Maheshwari, Accounting for Management, S. Chand, New Delhi, India, 2020.	
Kishor R. M., Cost & Management Accounting, Taxmann Publications, New Delhi, India, 2018.	
<b>e-Learning Source:</b>	
<a href="https://onlinecourses.nptel.ac.in/noc19_mg38/preview">https://onlinecourses.nptel.ac.in/noc19_mg38/preview</a>	
<a href="https://alison.com/course/diploma-in-cost-accounting">https://alison.com/course/diploma-in-cost-accounting</a>	
<a href="https://www.udemy.com/topic/cost-accounting/">https://www.udemy.com/topic/cost-accounting/</a>	
<a href="https://www.coursera.org/specializations/costaccounting">https://www.coursera.org/specializations/costaccounting</a>	

<b>Course Articulation Matrix: (Mapping of COs with POs and PSOs)</b>											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	2	2	1	3	1	1	2	1	-
CO2	2	-	-	-	2	2	2	-	-	2	3
CO3	1	-	3	1	2	-	-	2	1	-	2
CO4	1	1	1	1	3	2	1	3	2	2	1
CO5	2	2	1	2	-	2	1	2	-	1	-

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

<b>Name &amp; Sign of Program Coordinator</b>	<b>Sign &amp; Seal of HoD</b>
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## Integral University, Lucknow

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM202	<b>Title of the Course</b>	Corporate Law	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	III Semester	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to provide knowledge about the Corporate Laws.						

Course Outcomes	
<b>CO1</b>	To imbibe the legal and procedural aspects relating to contracts, agreements and performance of contract
<b>CO2</b>	To analyze and apprehend the provisions of Companies Act 2013.
<b>CO3</b>	To understand the various provisions related to Sales of Goods Act including the rights and obligations of buyers and sellers
<b>CO4</b>	To understand the regulatory aspects and the broader procedural aspects involved in Indian Partnership Act.
<b>CO5</b>	To comprehend and evaluate working of negotiable instruments, their features, types and endorsements.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Indian Contract Act</b>	Definition and Essentials, of Contracts, agreements, Offer & Acceptance, Consideration, Capacity of Parties, Free consent, Performance of Contracts, Termination of Contract. Consequences and Remedies of contract termination, Contingent Contract: Implied, Quasi contract, Indemnity Contract, Guaranteed contract, Bailment, Lien, Pledge Agency contract	10	CO1
2	<b>Companies Act 2013</b>	Definition, Characteristics, formation of company, memorandum and articles of associations of a company, types of companies, management of companies, Directors and meetings; Winding up of companies.	10	CO2
3	<b>Sales of Goods Act</b>	Definition, Feature, Formation of contract , Contents of sales contract Condition and Warranty, Ownership of goods and transfer, Performance of sales contract, Delivery, Rights of unpaid sellers.	9	CO3
4	<b>Indian Partnership Act</b>	Definition and Nature of Partnership, Partnership deed, registration of firms and consequences of non-registration, Dissolution of partnership.	8	CO4
5	<b>Negotiable Instruments</b>	Definition, Instruments Features, Types, Recognition And Endorsement of Negotiable	8	CO5

Reference Books:	
Gulshan J. J., Business Law Including Company Law, New Age International Publisher. 2019.	
Kuchhal M. C. Business Law, Vikas Publication., 2019.	
Singh Avtar, Principles of Mercantile Law, Eastern Book Company, 2020.	
Dr. G. H.Dixit Business Law, New way publication. 3 rd edition, 2020.	

e-Learning Source:	
<a href="https://onlinecourses.nptel.ac.in/noc22_mg52/preview">https://onlinecourses.nptel.ac.in/noc22_mg52/preview</a>	
<a href="https://nptel.ac.in/courses/109105098">https://nptel.ac.in/courses/109105098</a>	
<a href="https://onlinecourses.swayam2.ac.in/cec20_hs23/preview">https://onlinecourses.swayam2.ac.in/cec20_hs23/preview</a>	
<a href="https://swayam.gov.in/nc_details/NPTEL">https://swayam.gov.in/nc_details/NPTEL</a>	

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
	<b>CO1</b>	1	2	-	1	2	-	2	2	1	1
<b>CO2</b>	-	2	1	1	2	-	2	2	1	-	1
<b>CO3</b>	-	1	-	-	1	2	1	1	2	-	1
<b>CO4</b>	1	1	1	1	1	1	1	1	1	1	2
<b>CO5</b>	1	-	1	1	2	1	1	2	1	-	-

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

<b>Name &amp; Sign of Program Coordinator</b>	<b>Sign &amp; Seal of HoD</b>
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## Integral University, Lucknow

<b>Effective from Session: 2021</b>							
<b>Course Code</b>	BM203	<b>Title of the Course</b>	<b>PRINCIPLES OF MARKETING MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	III Semester	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	none	<b>Co-requisite</b>	none				
<b>Course Objectives</b>	To familiarize and acquaint the student with basic knowledge of concepts, principles, tools and techniques of marketing						

Course Outcomes	
<b>CO1</b>	Understand Marketing Concept and its evaluation and to know the Consumer behaviour and their decision making process
<b>CO2</b>	Analyze the market based on segmentation, targeting and positioning and to understand product mix and product life cycle.
<b>CO3</b>	Analyze pricing decisions, policies and strategies and to understand promotion mix decisions.
<b>CO4</b>	Make decision regarding distributions channel planning and different types of retailing
<b>CO5</b>	Understand International marketing and concept of EPRG schemes and self reliance criterion.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Introduction</b>	Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, Marketing environment. Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	9	CO1
2	<b>Market Selection</b>	Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After- sales services; Product life- cycle; New Product Development.	9	CO2
3	<b>Pricing Significance</b>	Factors affecting price of a product. Pricing policies and strategies. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Communication planning and control.	9	CO3
4	<b>Channels of distribution</b>	Meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution. Retailing: Types of retailing – store based and non- store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.	9	CO4
5	<b>International Marketing</b>	Nature, Scope and tasks of international marketing, Difference between domestic and international marketing, international marketing concepts-EPRG scheme, Self-reliance criterion	9	CO5

**Reference Books:**

Kotler, Philip and Gary Armstrong. Principles of Marketing. 13th edition. Prentice- Hall of India, New Delhi. Latest Edition.

Michael, J Etzel., Bruce J Walker and W. J. Stanton. Marketing. 13th edition. McGraw Hill, New York. Latest Edition.

McCarthy, E. Jerome., and William D. Perreault. Basic Marketing. Richard D. Irwin. Latest Edition.

Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi. Latest Edition.

**e-Learning Source:**

<https://nptel.ac.in/courses/110104068>

[https://onlinecourses.nptel.ac.in/noc22\\_mg57/preview](https://onlinecourses.nptel.ac.in/noc22_mg57/preview)

<https://nptel.ac.in/courses/110104070>

<https://archive.nptel.ac.in/courses/110/104/110104068/>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO4	PSO4
<b>CO1</b>	3	2	1	2	1	2	2	2	2	1	2
<b>CO2</b>	2	2	2	1	2	1	1	2	2	1	1
<b>CO3</b>	2	1	2	2	1	2	1	1	2	2	2
<b>CO4</b>	1	1	2	1	1	2	1	2	2	1	1
<b>CO5</b>	2	2	1	1	1	1	2	1	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

<b>Effective from Session: 23-5-2015</b>							
<b>Course Code:</b>	BM204	<b>Title of the Course</b>	Human Resource Planning & Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year :</b>	II Year	<b>Semester</b>	III Semester	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite:</b>	None	<b>Co-requisite:</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to help the students to acquire and develop decision-making skills in relation to managing human resources of the organization.						

Course Outcomes	
<b>CO1</b>	The student will learn about Relevance and spectrum of Human Resource Management,
<b>CO2</b>	The student will learn about Quantitative and Qualitative dimensions of Human Resource Planning, job analysis with job description and job specification; Concept and sources of Recruitment and Concept and process of Selection, interview, placement and induction.
<b>CO3</b>	The student will learn about concept and importance of Training and development, identifying training and development needs; designing training programme, evaluating training effectiveness; training process outsourcing; management development systems; career development.
<b>CO4</b>	The student will understand nature, objectives and techniques of Performance appraisal system; potential appraisal and employee counseling; job changes including transfers and promotions.
<b>CO5</b>	The student will learn the concept, policies and administration of compensation; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation

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

**Reference Books:**

- Human Resource Management ,Excel books: Rao V.S.P. 2019.
- Personnel Management: Monnappa and Saiyadan, Tata McgrawHill. 2018.
- Pareek Udai, Rao, T.U., designing and managing human resource system,oxford & ibh publication. New Delhi. 2020
- Human Resources Management, written by Gary Dessler. 2018
- Edwin Flippo. Personnel Management and industrial relations. McGraw Hill. 2019.

**e-Learning Source:**

- [https://onlinecourses.nptel.ac.in/noc20\\_mg15/preview](https://onlinecourses.nptel.ac.in/noc20_mg15/preview)
- <https://in.coursera.org/specializations/human-resource-management>
- <https://www.careers360.com/courses-certifications/swayam-human-resource-management-courses-brp-org>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
	CO										
<b>CO1</b>	1	1	1	-	1	1	-	2	2	1	--
<b>CO2</b>	2	2	-	1	-	-	1	-	-	--	1
<b>CO3</b>	1	2	2	3	-	1	-	1	1	-	1
<b>CO4</b>	2	3	1	-	1	-	2	1	-	-	-
<b>CO5</b>	1	1	-	1	1	-	1	-	1	1	-

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

<b>Effective from Session:</b>							
<b>Course Code</b>	BM 205	<b>Title of the Course</b>	Introduction to Indian Economy	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	III Semester	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of this paper is to help students to acquire conceptual knowledge of the Indian Economy, role of foreign trade and new economic reforms.						

Course Outcomes	
CO1	Understand and evaluate the structure and organization of Indian economy in the Pre British period.
CO2	Understand and analyze the current structure of Indian Economy.
CO3	Understand and analyze the development of Indian economy through various five year planning's
CO4	Understand , analyze and evaluate the trends in exports and imports and know the various export promotion measures and the new trade policies
CO5	Understand, analyze and evaluate the new economic reforms.

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

**Reference Books:**

- K.P.M. Sundharam, Indian Economy, S.Chand & Sons, New Delhi. 2018.
- Indian Economy By Ramesh Singh Publisher: Mc Graw Hill. 2019.
- Mishra S.K. & Puri, V.K., Modern Macro Economic Theory, Himalayan Publishing House. 2020.
- Indian Economy by Puri V.K, S.K. Misra S.k, Himalayan Publishing House. 2019.
- Indian Economy by Dr. P.C. Garewal Himalyan Publication House. 2020.

**e-Learning Source:**

- Free Online Course: Economic XI Part-I from Swayam
- [https://onlinecourses.nptel.ac.in/noc23\\_hs01/preview](https://onlinecourses.nptel.ac.in/noc23_hs01/preview)
- [https://onlinecourses.swayam2.ac.in/cec23\\_hs25/preview](https://onlinecourses.swayam2.ac.in/cec23_hs25/preview)

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

<b>Effective from Session:</b> 2020-21							
<b>Course Code</b>	BM206	<b>Title of the Course</b>	Income Tax	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	III Semester	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to provide the knowledge of basic concepts and practice of income tax to the students						

Course Outcomes	
<b>CO1</b>	To comprehend the basic concepts of Income tax and the scheme of taxation in India.
<b>CO2</b>	To perceive various provisions regarding exemptions available under the income tax act.
<b>CO3</b>	To compute the total income of an assessee under various heads of Income tax.
<b>CO4</b>	To compute the tax liability of a person under the income tax act.
<b>CO5</b>	To learn how to prepare and file an income tax return within due dates including e-filing.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Basic Concepts of Income-Tax</b>	Basic concept: income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, marginal relief.	10	CO1
2	<b>Residential Status</b>	Status Residential status, Scope of tax on the basis of residential status, Exempted income under section 10 of Income Tax Act 1961	9	CO2
3	<b>Income under Different Heads</b>	Computation of income under different heads: Salaries, Income from house property, Profits and gains of business or profession, Capital gains, and Income from other sources.	9	CO3
4	<b>Total Income Tax Computation</b>	Total income and tax computation, Income of other persons included in assesses' total income, aggregation of income and set-off and carry forward of losses, Deductions from gross total income u/s 80C to u/s 80U, Rebates and reliefs, Computation of total income of individuals and firms, Tax Liability of an individual.	9	CO4
5	<b>Income Tax Returns</b>	Preparation and filing of return of income, section 139.	8	CO5

**Reference Books:**

- Singhania, Vinod K., & Monica Singhania, —Students' Guide to Income Tax; Taxmann Publications Pvt. Ltd., New Delhi, 2021.
- Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice, Sahitya Bhawan Publications, 2022.
- Girish Ahuja and Ravi Gupta, "Simplified Approach to Income Tax", Flair Publication 2021.
- Girish Ahuja and Ravi Gupta, "Systematic Approach to Income Tax", Wolters Kluwer, 2021.
- Dr. Vinod K Singhania and Dr. Monica Singhania, Students' Guide to Income Tax Including GST - Problems & Solutions, Taxmann's, 2021.

**e-Learning Source:**

- [https://onlinecourses.swayam2.ac.in/cec23\\_cm03/preview](https://onlinecourses.swayam2.ac.in/cec23_cm03/preview)
- <https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009>

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

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

<b>Name &amp; Sign of Program Coordinator</b>	<b>Sign &amp; Seal of HoD</b>
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## Integral University, Lucknow

<b>Effective from Session: 2015-16</b>							
<b>Course Code</b>	BM207	<b>Title of the Course</b>	Corporate Accounting	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	IV Semester	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	To help the students to acquire the conceptual knowledge of the fundamentals accounting and to learn the techniques of preparing the financial statements.						

Course Outcomes	
<b>CO1</b>	To acquire basic understanding of issue of shares and debentures of a company.
<b>CO2</b>	To provide an insight to the preparation of financial statement of a company.
<b>CO3</b>	To provide conceptual knowledge on valuation of goodwill, amalgamation and external reconstruction.
<b>CO4</b>	To give an insight on the preparation of consolidated Financial statement as per AS 21.
<b>CO5</b>	To acquire conceptual knowledge of cash flow statement as per AS 3.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Accounting for share capital &amp; debentures</b>	Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.	9	CO1
2	<b>Final Accounts</b>	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.	9	CO2
3	<b>Valuation of goodwill and valuation of shares</b>	Concepts and calculation - simple problem only. Amalgamation Of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	9	CO3
4	<b>Accounts of holding companies/ parent companies</b>	Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).	9	CO4
5	<b>Cash flow statement</b>	Concepts of funds. Preparation of cash flow statement as per Accounting Standard(AS): 3	9	CO5

<b>Reference Books:</b>	
Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi. 2020.	
Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi, 2019.	
M C Shukla and T S Grewal, Advanced Accounts - Volume I & II ,S.Chand publishing, 2018.	
M Hanif & A Mukherjee, Corporate Accounting, McGraw Hill Publication, 2020.	
<b>e-Learning Source:</b>	
<a href="https://youtu.be/vrwcPmIJ4">https://youtu.be/vrwcPmIJ4</a>	
<a href="https://youtu.be/ApkpvazCp8s">https://youtu.be/ApkpvazCp8s</a>	

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO4	PSO5
<b>CO1</b>	1	2	1	1	-	2	2	2	2	1	2
<b>CO2</b>	1	2	1	-	-	1	2	2	2	1	2
<b>CO3</b>	1	2	1	-	-	2	2	2	2	1	2
<b>CO4</b>	1	2	1	-	-	2	2	1	2	1	2
<b>CO5</b>	1	1	1	1	-	2	2	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

<b>Effective from Session: 2014-15</b>							
<b>Course Code</b>	BM208	<b>Title of the Course</b>	Financial Auditing	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	IV Semester	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of this paper is to help students to acquire conceptual knowledge of the financial auditing and to impart skills for recording various kinds of business transactions						

Course Outcomes	
<b>CO1</b>	To acquire knowledge of fundamental audit concepts.
<b>CO2</b>	To provide clear understanding of vouching and verification of assets and liabilities.
<b>CO3</b>	To comprehend the knowledge of various provisions of companies audit and reporting.
<b>CO4</b>	To describe various types of special audit to be conducted under legal framework.
<b>CO5</b>	To pronounce regulatory framework of auditing and related services as per AAS.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Introduction</b>	Meaning, objects, basic principles and techniques. Classification of Audit. Audit Planning. Internal Control – internal check and internal audit	09	CO1
2	<b>Procedure of Auditing</b>	Audit Procedure – vouching and verification of assets & liabilities.	09	CO2
3	<b>Company Auditor</b>	Audit of Limited Companies: Company Auditor: qualifications and disqualifications, appointment, removal, remuneration, rights, duties and liabilities. Audit Committee Auditor’s Report: contents and types. Auditor’s certificates.	09	CO3
4	<b>Areas of Audit</b>	Special areas of audit: special features of cost audit. Tax audit and Management audit. Recent trends in auditing: Basic considerations of audit in Electronic Data Processing (EDP) Environment	09	CO4
5	<b>Auditing Standards</b>	Relevant Auditing and Assurance Standards (AASs).Relevant Case Studies/Problems.	09	CO5

<b>Reference Books:</b>	
Jha, Aruna, “A Student’s Guide to Auditing”, Taxmann, 2021.	
Tandon, B. N., S. Sudharsanam, and S. Sundharabahu, “A Handbook of Practical INVES Auditing”, S. Chand and Co. Ltd., New Delhi Latest Edition.	
Gupta Kamal & Ashok Arora, “Fundamentals of Auditing,” Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi. Latest Edition.	
Ghatalia, S.V., “Practical Auditing,” Allied Publishers Private Ltd., New Delhi, Latest Edition.	
Pagare, Dinkar, “Principles and Practice of Auditing”, Sultan Chand and Sons, New Delhi, Latest Edition.	
<b>e-Learning Source:</b>	
<a href="https://youtu.be/iXVIirfAJRc">https://youtu.be/iXVIirfAJRc</a>	

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	2	1	2	2	2	1	3	2	2	2
<b>CO2</b>	2	2	1	2	2	2	1	3	2	2	2
<b>CO3</b>	2	2	1	2	2	2	0	3	1	2	1
<b>CO4</b>	2	2	1	2	2	2	1	3	1	2	1
<b>CO5</b>	2	2	1	2	2	2	0	3	2	2	1

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

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

<b>Effective from Session: 2015-16</b>							
<b>Course Code:</b>	BM209	<b>Title of the Course</b>	Business Psychology & Organisational Behaviour	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year :</b>	II Year	<b>Semester</b>	IV Semester	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite:</b>	None	<b>Co-requisite:</b>	None				
<b>Course Objectives</b>	This course develops and understanding of human behavior and its relationship in the business management for the purpose of achieving organizational goal in an interactive groups.						

Course Outcomes	
<b>CO1</b>	To understand the role manager in a dynamic business environment.
<b>CO2</b>	To understand the role that motivation plays in business administration.
<b>CO3</b>	To understand the role of group behavior in business organization.
<b>CO4</b>	To understand the role of conflict in organizational dynamics and group behavior.
<b>CO5</b>	To understand organizational culture and climate and the influence of stress in business dynamics.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Meaning and Concepts of Organization Behavior</b>	Role of Manager in organization Direct and Indirect Environmental forces impact of various field of OB.	9	CO1
2	<b>Sources of Motivation</b>	Theories of Motivation, The Content Theories of work Motivation Perception – components, factors influencing perception process. Learning and Behaviors Reinforcement Case study	9	CO2
3	<b>Group Behavior</b>	Reasons for Group Formation, Types of Groups, Factors Contributing to Group Cohesiveness, Group, Decision making, Communication process making barriers Leadership in organization, Case Study.	9	CO3
4	<b>Differentiation of Groups</b>	Nature of Conflict in organization Changing view conflict, Types of conflict and situation causes of conflict, Organization culture, organization change and development. Case	9	CO4
5	<b>Dynamics of organizational behavior</b>	Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behavior. Organizational change – Importance – Stability Vs Change – Proactive Vs Reaction change – the change process – Resistance to change – Managing change. Stress – Work Stressors – Prevention and Management of stress – Balancing work and Life. Organizational development – Characteristics – objectives –. Organizational effectiveness	9	CO5

**Reference Books:**

- Stephen P. Robins, Organisational Behavior, 11th edition, PHI Learning, India, 2020.
- Fred Luthans, Organisational Behavior, 11th Edition,, Mc Graw Hill, New Delhi, India, 2018.
- LM Prasad, Organizational Theory and Behaviour, Himalaya Publishing House, New Delhi. 2020.

**e-Learning Source:**

- [https://onlinecourses.nptel.ac.in/noc22\\_mg78/preview](https://onlinecourses.nptel.ac.in/noc22_mg78/preview)
- <https://www.mygreatlearning.com/academy/learn-for-free/courses/organizational-behaviour>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	1	1	2	1	-	1	1	-	1	2
<b>CO2</b>	1	1	-	1	-	1	1	-	1	-	1
<b>CO3</b>	1	1	1	-	1	1	2	1	2	1	-
<b>CO4</b>	1	-	1	2	1	1	-	2	1	1	-
<b>CO5</b>	2	1	2	1	-	1	1	-	1	-	1

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

<b>Name &amp; Sign of Program Coordinator</b>	<b>Sign &amp; Seal of HoD</b>
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## Integral University, Lucknow

<b>Effective from Session:</b>							
<b>Course Code</b>	BM 210	<b>Title of the Course</b>	Introduction To Micro Economics	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	IV Semester	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.						

Course Outcomes	
<b>CO1</b>	Understand the meaning and nature of microeconomics and understand the basic concept of economics
<b>CO2</b>	Understand, apply and evaluate the concept of cardinal and ordinal utility approaches analysis of utility and use their applications in decision making.
<b>CO3</b>	Understand, analyze and evaluate the theoretical concept of demand and apply forecasting of demand in practice
<b>CO4</b>	Understand, apply, evaluate and analyze the concept of cost and production that helps in determination of price and output as a firm.
<b>CO5</b>	Understand and analyze welfare economics.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>The meaning and definitions of Economics</b>	Adam Smith, Marshall, Robbins and Samuelson's views of Economics. Methods of Economics: Inductive vs Deductive methods, Micro vs. Macro Economics : Concept of Equilibrium – Stable, unstable and Neutral Equilibrium	9	CO 1
2	<b>Theory of Consumption</b>	Cardinal Vs Ordinal approach. Utility analysis – Total Marginal and Average utility. Law of Diminishing Marginal Utility and Law of Equi – Marginal utility.	9	CO 2
3	<b>Consumer Behavior</b>	Consumer Behaviour: Indifference curve analysis, Budget line, Consumer's equilibrium. Price, Income and Substitution effects, PCCs and ICCs. Consumer's Surplus, Revealed Preference Theory. Concept of Demand and Supply. Demand curve – Individual and Market demand curve, derivation of demand curve. Law of demand. Movement vs shift in the demand curve. Elasticity of demand – Price, Income and cross elasticity Supply curve and supply elasticity	9	CO 3
4	<b>Production</b>	Meaning and factors of production, fixed and variable inputs, total average and marginal product, Law of variable Proportions, Returns to scale. Economies and Diseconomies of scale. Cost of production: Social and private costs, Cost Curves. Concept of Revenue: Marginal and Average. Market: Perfect and Imperfect competition – Features, Price and Output decision, Equilibrium of firms and industry in the short and long runs	9	CO 4
5	<b>Theory of distribution</b>	Concept of Rent, wages, Interest and Profit; Theory of rent. Theory of wages: Marginal productivity theory and Modern theory of wages, backward bending supply curve. Theory of Interest: Classical theory, Loan able Funds theory and Liquidity Preference theory of Interest. Theory of Profit: Innovation theory, Risk Bearing theory and Uncertainty bearing theory of Profits.	9	CO 5

Reference Books:	
	Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi. 2018.
	Mehta P. L., Managerial Economics, Sultan Chand & Sons. 2019
	Koutsoyiannis, A Modern Micro Economics, Macmillan Press Ltd. 2018
	Kakkar D.N., Goyal R., Managerial Economics, New Age, India New Delhi. 2019
	Mithani D.M. Managerial Economics, Latest Edition, Himalaya Publishing House. 2020
e-Learning Source:	
	Micro Economics- <a href="https://onlinecourses.swayam2.ac.in/cec22_hs35/preview">https://onlinecourses.swayam2.ac.in/cec22_hs35/preview</a>
	An Introduction to Microeconomics- <a href="https://onlinecourses.nptel.ac.in/noc21_hs52/preview">https://onlinecourses.nptel.ac.in/noc21_hs52/preview</a>
	<a href="https://archive.nptel.ac.in/courses/110/104/110104093/">https://archive.nptel.ac.in/courses/110/104/110104093/</a>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO- PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO4	PSO4
<b>CO1</b>	1	1	1	1	2	2	1	3	3	1	3
<b>CO2</b>	1	1	1	1	1	1	1	1	2	1	1
<b>CO3</b>	1	1	1	1	1	1	1	2	2	1	3
<b>CO4</b>	1	1	1	1	1	1	1	3	3	1	3
<b>CO5</b>	1	1	2	2	2	1	1	3	2	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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM-211	<b>Title of the Course</b>	Indian Financial System	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	IV Semester				
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None	3	1	0	4
<b>Course Objectives</b>	The basic objective of this course is to provide fundamental knowledge about Indian financial system.						

Course Outcomes	
<b>CO1</b>	To comprehend different components of Indian financial system and the role and functions of RBI
<b>CO2</b>	To pronounce various components of commercial banks in India
<b>CO3</b>	To explain the conceptual framework of Securitization in India.
<b>CO4</b>	To understand the role and working of NBFCS in India
<b>CO5</b>	To have an insight of intermediaries under Indian financial system.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Financial System and Markets</b>	Constituents and functioning; Role and functions of RBI. Regulation of money and credit.	9	CO1
2	<b>Management of Commercial Banks</b>	Banking Industry in India, Constituents, Banking sector reforms, determination of commercial interest rates: fixed and floating.	9	CO2
3	<b>Securitization</b>	Concept, Nature, and Scope of securitization, Securitization of Auto loans and housing loans, Securitization in India.	9	CO3
4	<b>NBFCS</b>	Their status and Types, working and strategies for commercial viability of NBFCS	9	CO4
5	<b>Leasing</b>	Meaning, Types, Financial evaluation, Legal Aspects, Concept of Forfeiting and factoring.	9	CO5

**Reference Books:**

Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education. 2019.

Khan M.Y., Financial Services, Tata Mc Graw Hill, 2018.

Machiraju H.R., Indian Financial System Vikas, 2020.

Bhole L.M., Financial Institutions and Markets, Tata McGraw-Hill, 2019.

Srivastava, R.M & Nigam Divya, Management of Financial Institutions, Himalaya, 2018.

**e-Learning Source:**

<https://nptel.ac.in/courses/110105121>

<https://nptel.ac.in/courses/110105143>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	2	2	1	2	-	-	3	2	1	3
<b>CO2</b>	3	2	2	2	3	-	-	2	2	2	1
<b>CO3</b>	2	-	1	-	2	-	-	1	-	3	3
<b>CO4</b>	2	3	2	3	3	-	-	3	3	2	2
<b>CO5</b>	1	1	1	1	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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM212	<b>Title of the Course</b>	Introduction to E-Business	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	IV Semester	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to make the student familiar with mechanics for conducting business transactions through electronic means.						

Course Outcomes	
<b>CO1</b>	To understand the Meaning, Nature, Concepts, advantages & Categories of E-Business.
<b>CO2</b>	Able to understand the framework of E- Business.
<b>CO3</b>	To understand the Laws relating to online transaction- salient features and security in ecommerce: Digital signature, Network security, data encryption, firewall.
<b>CO4</b>	To understand the E-commerce application in manufacturing, wholesale, retail & service sector.
<b>CO5</b>	To understand the Indian Scenario of E- Business.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>E-Business: Introduction</b>	Meaning, Nature, Concepts, advantages & Categories of E-Business. Framework of e-business, Concept of I-way.	9	CO1
2	<b>Online- Business</b>	Planning online business: Nature & dynamics of the internet, pure online Vs. Brick & click business; assessing requirements for an online business designing, Developing & deploying the system tools for promoting websites.	9	CO2
3	<b>Methods of Payments</b>	Mechanics of making payment through internet; Online payment mechanics, Electronic payment system Electronic Fund transfer, Payment gateways, plastic money, debit card, credit card, smart card, E- cash, e-cheque.	9	CO3
4	<b>Security in E-commerce</b>	Laws relating to online transaction- salient features, security in ecommerce:- Digital signature, Network security, data encryption, firewall, e-commerce application in manufacturing, wholesale, retail & service sector.	9	CO4
5	<b>Indian Scenario of E-commerce</b>	Indian perspective: benefits of ecommerce, drawbacks and limitations of e commerce, Major requirements e- commerce, Emerging trends and technologies of e-Commerce, from e commerce to business. Web Security: Introduction, firewalls and transaction security.	9	CO5

**Reference Books:**

- Bhaskar, E commerce, Tata Mc Graw Hill Publications. 2021.
- Krishnamurty, E commerce Management, Vikas Publishing House. 2021
- Kalakota & Whinstone, Frontiers of Electronic Commerce, Pearson Education, 2020.
- Kalakota R ., Electronic Commerce a Guide for Manager, Pearson Education. 2021.

**e-Learning Source:**

- [https://onlinecourses.nptel.ac.in/noc19\\_mg54/preview](https://onlinecourses.nptel.ac.in/noc19_mg54/preview)
- <https://archive.nptel.ac.in/courses/110/105/110105083/>
- [https://onlinecourses.swayam2.ac.in/cec19\\_cm01/preview](https://onlinecourses.swayam2.ac.in/cec19_cm01/preview)
- <https://nptel.ac.in/courses/110105083>

**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	PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	1	1	2	1	2	1	1	-
CO2	1	2	1	1	2	2	1	2	1	-	1
CO3	-	2	-	-	1	-	-	1	1	-	1
CO4	-	-	1	1	1	-	-	-	1	1	-
CO5	-	2	-	1	1	-	-	2	1	-	-

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

Name & Sign of Program Coordinator	Sign & Seal of HoD
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