

Integral University, Lucknow
Department of Commerce
Study and Evaluation Schemes

Program: Certificate in Commerce (B.COM)

Semester-I

[illegible]



Integral University, Lucknow

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

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

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

Reference Books:

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

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

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

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

e-Learning Source:

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

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

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

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

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

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

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

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

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

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

Reference Books:

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

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

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

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

e-Learning Source:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reference Books:

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

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

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

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

e-Learning Source:

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

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

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

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

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

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

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

Reference Books:

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

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

1000Days-Nutrition_Brief_Brain-Think_Babies_FINAL.pdf

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

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

e-Learning Source:

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

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

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

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



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

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

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

Reference Books:

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

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

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

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

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

e-Learning Source:

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

Principles of Management, Udemy.

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

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

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

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

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

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

Reference Books:

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

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

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

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

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

e-Learning Source:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reference Books:

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

e-Learning Source:

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

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

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

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

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

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

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

Reference Books:

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

Red Cross First Aid/CPR/AED Instructor Manual.

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

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

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

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

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

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

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



Integral University, Lucknow

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

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

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

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

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

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

Name & Sign of Program Coordinator	Sign & Seal of HoD
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