

# Integral University, Lucknow Department of Commerce Study and Evaluation Scheme

**Program: Bachelor of Commerce** 

Semester-III

				Per/h	Perio r/week/se	d em.		Evalua	tion Sc	heme								Attribu	tes		
S.No.	Course code	Course Title	Type of Paper	L	Т	P	СТ	TA	Total	ESE	Sub. Total	Credit	Total	Employability	Entrepreneurship	Skill Development	Gender	Environment &Sustainability	Human Value	Professional Ethics	Sustainable Development
1	C010301T/CM201	Company Law	Major	03	1	0	15	10	25	75	100	3:1:0	04	<b>√</b>	<b>√</b>	<b>V</b>		V	<b>V</b>	V	8,16
2	C010302T/CM202	Cost Accounting	Major	03	1	0	15	10	25	75	100	3:1:0	04	$\sqrt{}$	$\sqrt{}$	$\checkmark$				$\sqrt{}$	4,8,9,10
3	C010304T/CM203	Inventory Management	Major	03	1	0	15	10	25	75	100	3:1:0	04	<b>V</b>	$\sqrt{}$	<b>√</b>				V	4,8,9,10
	C010305T/CA241	Essentials of Python												$\sqrt{}$	$\sqrt{}$	$\sqrt{}$				$\sqrt{}$	4
4	CM205	Digital Transformation & Its Impact on Society	(Anyone) Minor	05	1	0	15	10	25	75	100	5:1:0	06	<b>√</b>	<b>√</b>	<b>√</b>				<b>√</b>	4,9,10
	I010305T/CM204	Innovation & Entrepreneurship												$\checkmark$	$\sqrt{}$	$\checkmark$		$\checkmark$		<b>√</b>	4,8,9,17
5	I150308T/ES226	Environment and Sustainability	(Anyone) Vocational	02	1	0	00	00	00	100	100	2:1:0	03	V	$\sqrt{}$		<b>V</b>		V		,8,9,
	H040304T/LN230	Regional Language (Functional Hindi)	(Anyone)	02	00	0	15	10	25	75	100	2:0:0	02	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\checkmark$	<b>√</b>	$\checkmark$	V	1,3,4
6	H040305T/LN231	Regional Language (Urdu Zaban– o-Adab ka Taaruf)	Co- Curricular	02	00	0	15	10	25	75	100	2:0:0	02	<b>V</b>	V	<b>√</b>	<b>√</b>	√	V	<b>√</b>	3,4,5
		Total		18	05	00	75	50	125	475	600		23								



Effective from Session:2025-26								
Course Code	C010301T/CM 201	Title of the Course	Company Law	L	Т	P	C	
Year	II	Semester	Ш	3	1	0	4	
Pre-Requisite	None	Co-requisite	None					
Course Objectives  The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases								

Course	Outcomes								
CO1		and the Indian Companies Act 2013							
CO2		now about the shares and debenture and its types.							
CO3	Students will learn ab	out the director and management of the companies under the Indian Companies Act 2013							
CO4	Students will get to k companies.	now about the minorities and majority share holder's rights and process and conditions of w	inding up o	f the					
Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO					
1	Indian Companies Act 2013	Indian Companies Act 2013: Nature and types of Companies, Conversion of Public Companies into Private Company's And Vice Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus.	15	CO1					
2	Shares and Debenture	Shares: Types, Share Capital-Kinds; Allotment of Shares; Members – Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer and Transmission-Difference, Methods of Borrowing, Debentures, Mortgages and Charges - Fixed and Floating.	15	CO2					
3	Management and Role of Directors	Management: Directors, Types and Number of Directors, Managing Director, Whole Time Director – Appointment, Qualifications and Disqualification, Duties, Vacation, Resignation and Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	15	CO3					
4	Majority Powers and Minority Rights	Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of Oppression and Management. Mismanagement, Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of Official Liquidator and Duties.	15	CO4					
Referen	nce Books:								
Kapoor	GK A Dhamija Sanjay	Company Law Comprehensive Textbook on Companies Act 2013 Taxmann Publication f							
Singh A	Avtar Company Law De	elhi India Eastern Book Company Bharat Law House							
Gupta C	Company Adhiniyam S	ahitya Bhawan Publication (Hindi and English)							
Mahesh	Maheshwari SN And SK Maheshwari A Manual of Business Law 2nd Edition Himalaya Publishing House								
e-Lea	rning Source:								
https://v	www.mca.gov.in/Minis	try/pdf/CompaniesAct2013.pdf							
https://v	www.icsi.edu/media/we	ebmodules/publications/FinalCLStudy.pdf							
https://w	ww.pwc.in/assets/pdfs/p	ublications/2013/companies-act-2013-key-highlights-and-analysis.pdf							

		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	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	

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



Effective from Session: 2025-26									
Course Code	C010302T/C M202	Title of the Course	Cost Accounting	L	Т	P	C		
Year	II	Semester	III	3	1	0	4		
Pre-Requisite	None	Co-requisite	None						
Course Objectives	The basic ob	he basic objective of this course is to provide knowledge about the cost accounting.							

	Course Out Comes
CO1	Students will understand the nature, Scope and Advantages of Cost Accounting and Inventory Control Techniques.
CO2	Students will learn about Labour accounting.
CO3	Students will get to know about Unit Costing technique and Preparation of Cost Sheet and Reconciliation Statement.
CO4	Students will learn about Process & Contract Costing techniques.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Basics of Cost Accounting	Introduction: Nature, Scope and Advantages of Cost Accounting; Installation of Costing System; Difference between Cost and Financial Accounting; Classification of Costs. Material Accounting: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	15	CO1
2	Accounting for Material and Labor	Labour Accounting: Meaning and Components of Labour Cost; Concept, Accounting and Control of Idle time and Overtime; Methods of Wage Payment and Incentive Plans; Labour Turnover; Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	15	CO2
3	Accounting for Overheads	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement; Process Costing: Preparation of Process Accounts	15	CO3
4	Costing Methods	Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing; Budget, Budgeting and Budgetary control: Meaning, Significance, and Limitations, various types of Budgets and their preparation.	15	CO4

#### **Reference Books:**

Jain S.P. and Narang K.L, Cost Accounting, Kalyani New Delhi.

Maheshwari S.N, Advanced Problems and Solutions in Cost Accounting, Sultan Chand, New Delhi. (Hindi and English)

Tulsian P.C, Practical Costing, Vikas, New Delhi.

Garg A. K., Cost Accounting: An Analytical Study, Swati Publication, Meerut.

Horngren, Charles, Foster and Datar, Cost Accounting - A Managerial Emphasis, Prentice-Hall of India, New Delhi.

# e-LearningSource:

https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf

https://www.icsi.edu/media/webmodules/publications/FULL\_BOOK\_PP-CMA-2017-JULY\_4.pdf

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

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

Name & Sign of Program Coordinator	Sign & Seal of HoD



Effective from Session: 202	Effective from Session: 2025-26								
Course Code	C010304T/C M203	Title of the Course	Inventory Management	L	T	P	C		
Year	II	Semester	III	3	1	0	4		
Pre-Requisite	None	Co-requisite							
Course Objectives	To familiarize and acquaint the student with basic knowledge of concepts, principles, tools and techniques of Inventory management.								

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

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Inventory Management	Inventory Management: Background, Significance and Objectives of Inventory Management, Concept Inventory Management Process, Importance of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory in Supply Chain Management, Methods of Inventory Management, Benefits of good Inventory Management.	15	CO1
2	Concept and Valuation of Inventory	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Types of Inventory- ordering cost- inventory carrying cost-stock out cost-set up time cost Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	15	CO2
3	Management of Working Capital	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio	15	CO3
4	Inventory Control	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Classification of inventory items – ABC, FSN, VED, classification; Types of Inventory, Techniques of Inventory Control – EOQ, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	15	CO4

## Reference Books:

Max Muller, Essentials of Inventory Management, Amacom, 2011

Narayan P. (2008), Inventory Management, Excel Books.

Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.

Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.

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

Note- Latest edition of the text books should be used.

Bedi, K. - Production and Operations Management; Oxford University Press

RS Saxena, Inventory Management, Global India Publishing, Delhi

#### e-Learning Source:

https://www.youtube.com/watch?v=DZhHSR4\_9B4

http://www.lancer.com.tw/attachments/367\_ErpBook(7).pdf

		Course Articulation Matrix:(Mapping of Cos with Pos and PSOs)										
PO-PSO	201	200	200	201	202	201	205	2001	200	200	7001	
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO1	2	1	-	2	1	2	1	2	1	1	1	
CO2	1	2	1	-	2	1	2	2	1	2	-	
CO3	2	-	1	2	2	2	1	2	1	1	-	
CO4	2	1	2	1	2	2	1	2	2	2	2	

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

Name & Sign of Program Coordinator Sign & Seal of HoD



Effective from Session:2023-24									
Course Code	C010305T/	Title of the Course	Essentials of Python	L	T	P	С		
	CA241								
Year	II	Semester	III	5	1	0	6		
Pre-Requisite	None	Corequisite	None						
Course Objectives	To introduce pro	gramming concepts using pythor	n, To introduce programming concepts using python.						

	Course Outcomes						
CO1	Demonstrate an understanding of Python syntax and basic programming constructs, including variables, data types, and control structures						
CO2	Apply Python functions, modules, and libraries to solve real-world problems through structured programming.						
CO3	Analyze and implement data handling techniques in Python using lists, tuples, dictionaries, and file I/O operations.						
CO4	Develop programs in Python utilizing object-oriented principles such as classes, inheritance, and polymorphism for efficient code reuse.						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Introduction What can Python do? Why Python? Python Syntax compared to other programming languages, Python Installation. The print statement, Comments, Python Data Structures & Data Types, String Operations in Python, Simple Input & Output, Simple Output Formatting, Operators in python Python Program Flow Indentation, The If statement and its' related statement, An example with if and it's related statement, The while loop, The for loop, The range statement, Break &Continue, Assert, Examples for looping Functions& Modules Create your own functions, Functions Parameters, Variable Arguments, Scope of a Function, Function Documentations, Lambda Functions& map, n Exercise with functions, Create a Module, Standard Modules	25	COI
2	Exceptions Handling	Exceptions Handling Errors, Exception handling with try, handling Multiple Exceptions, Writing your own Exception. File Handling File handling Modes, Reading Files, Writing& Appending to Files, Handling File Exceptions, The with statement Classes In Python New Style Classes, Creating Classes, Instance Methods, Inheritance, Polymorphism, Exception Classes & Custom Exceptions Generators and iterators Iterators, Generators, The Functions any and all, With Statement, Data Compression	20	CO2
3	Data Structures	Data Structures List Comprehensions, Nested List Comprehensions, Dictionary Comprehensions. Functions, Default Parameters, Variable Arguments, Specialized Sorts Collections namedtuple(), deque, Chain Map, Counter, Ordered Dict, defaultdict, User Dict, User List, User String Writing GUIs in Python (Tkinter) Introduction, Components and Events, An Example GUI, The root Component, Adding a Button, Entry Widgets, Text Widgets, Check buttons Python SQL Database Access Introduction, Installation, DB Connection, Creating DB Table, INSERT, READ, UPDATE, DELETE operations, COMMIT & ROLLBACK operation, handling Errors Network Programming Introduction, A Daytime Server, Clients and Servers, The Client Program, The Server Program Date and Time Sleep, Program execution time, more methods on date/time	25	CO3
4	Converting ideas to product.	Filter, Map, Reduce, Decorators, Frozen set, Collections Regular Expression Split, Working with special characters, date, emails, Quantifiers, Match and find all, character sequence and substitute, Search method Threads ESSENTIAL Class and threads, Multi- threading, Synchronization, Treads Life cycle, use cases Accessing API ESSENTIAL Introduction, Facebook Messenger, Open weather DJANGO Django Overview, Django Installation, Creating a Project, Usage of Project in depth Discussion, Creating an Application, Understanding Folder Structure, Creating a Hello World Page, Database and Views, Static Files and Forms, API and Security	20	CO4

 $Starting\ Out\ with\ Python\ plus\ My\ Programming\ Lab\ with\ Pearson\ e Text\ -- Access\ Card\ Package\ (3rd\ Edition)\ Tony\ Gaddis\ ISBN-13:978-0133862256".\ Python\ Crash\ Course:\ A\ Hands-On,\ Project-Based\ Introduction\ to\ Project-Based\ Introduction\ to\ Project-Based\ Course:\ A\ Hands-On,\ Project-Based\ Introduction\ to\ Project-Based\ Introduction\ to\ Project-Based\ Course:\ A\ Hands-On,\ Project-Based\ Introduction\ to\ Project-Based\ Introduction\ to\ Project-Based\ Course:\ A\ Hands-On,\ Project-Based\ Introduction\ to\ Project-Based\ Project-Based\ Introduction\ to\ Project-Based\ Project-Based\$ Programming (2nd Edition).

Head-First Python: A Brain-Friendly Guide (2nd Edition) by Paul Barry. Learn Python the Hard Way: 3rd Edition by Zed A. Shaw, Python Programming: An Introduction to Computer Science (3rd Edition) by John M. Zelle

Taneja, S., Kumar, N. Python Programming- A modular Approach, Pearson Education India, 2018.

Balaguruswamy E., Introduction to Computing and Problem Solving using Python, 2 nd edition, McGraw Hill Education, 2018

#### e-Learning Source:

https://docs.djangoproject.com/

		Course Articulation Matrix:(Mapping of COs with POs and PSOs)											
PO- PSO	PO1 PO2 PO3 PO4 PO5 PO6 PO7 PSO1 PSO2 PSO3 PSO4										PSO4		
CO													
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-LowCorrelation; 2-ModerateCorrelation; 3-SubstantialCorrelation-Name & Sign of Program Coordinator Sign & Seal of HoD



Effective from Session:2023-24								
Course Code	I010305T/ CM204	Title of the Course	Innovation and Entrepreneurship	L	T	P	С	
Year	II	II Semester III 2 1						
Pre-Requisite	None	Co-requisite	None					
Course Objectives	opportunities • G	ain insight into building busine derstand how to go from an id	nnovation, Build an entrepreneurial perspective to identify and tackle problen ss models and plans • Identify tools and strategies that entrepreneurs may use lea to product and scale it up for sustainability • Develop skills to work in tea	for start	t-up, inno	vation and	1	

	Course Outcomes							
CO1	Identify and comprehend the concepts of creativity, innovation and invention in various contexts.							
CO2	Enrich their theoretical and conceptual foundations in entrepreneurship.							
CO3	Gain hands-on experience that shall empower them to identify business and social opportunities and venture in the entrepreneurial landscape.							
CO4	Prepare themselves to take informed decisions in establishing start-ups and ongoing innovation in organizations.							

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Understanding Creativity	Understanding the concept and process of creativity; students exploring within themselves the nature of the creative process; approaches to understanding creativity (Ref. B1) Differentiate between invention and innovation (Ref. OR1), Understanding entrepreneurial mindset and skills (creativity, decision making, risk taking behaviour, networking) and entrepreneurship in different contexts (eg. Social, Cooperative, Commercial, Public, Not for Profit organizations) (Ref. B1) Case studies of some successful innovations/start-ups – Different group can be given a different Case Study and the groups can have a discussion on same (Ref. Suggestive Case Studies A)	09	COI
2	Ideation	Identifying a specific problem through observation, contemplation, networking and research (Ref. B2) Generating ideas for problem solving using mind mapping, brainstorming, focus groups, idea generation tool kit (SCAMPER) (Ref. B1) Learning through failures of others – case studies of some ventures that could not sustain – Different group can be given a different Case Study and the groups can have a discussion on same (Ref. Suggestive Case Studies B)	13	CO2
3	Understanding the business	Building a business plan using the lean canvas model (Ref. OR2) Understanding customers/stakeholders and evaluating the business plan through survey/questionnaire/interview/secondary research (Ref. B1 and B2) Designing, prototyping and iteration (Ref. B2) Networking and growth strategies (Ref. B3) Building and managing organizations (Ref. B3) Role of leadership and team based culture (Ref. B3 and OR4)	13	CO3
4	Venturing Forth	Financing the innovation: pitching and communicating the idea Sources of finance: crowd funding, venture capital, equity funds, angel investing, borrowing (including government initiatives, bank and public funded schemes) (Ref. OR5 and OR6) Various forms of IPR (patent, copyright, trademark, geographical indication, industrial design) (Ref. OR7 and OR8)Setting and scaling up (Ref. B3) Entrepreneurial resilience and ongoing creativity (Ref. B1)	10	CO4

# ReferenceBooks:

B1. The Innovator's DNA: Mastering the Five Skills of Disruptive Innovators, Jeff Dyer, Hal Gregersen, C.M. Christensen, Harvard Business Review Press, 2011

B2. Design Thinking: Business Innovation, MaurícioVianna, YsmarVianna, Isabel K. Adler, Brenda Lucena, Beatriz Russo, MJV Press, 1st Electronic Edition, 2011 (also available at https://cdn2.hubspot.net/hubfs/1701231/Documents/Design\_Thinking\_- \_ The\_Book/Design\_Thinking\_The\_Book.pdf)

### e-LearningSource:

 $\underline{\text{http://www.untag-smd.ac.id/files/Perpustakaan\_Digital\_1/ENTREPRENEURSHIP\%20Innovation\%20and\%20entrepreneurship.PDF}$ 

 $\underline{\text{https://www.drnishikantjha.com/booksCollection/Innovation\%20and\%20Entrepreneurship\_\%20Theory,\%20Policy\%20and\%20Practice\%20(\%20PDFDri \underline{\text{ve\%20}},\underline{\text{pdf}}$ 

		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		
СО3	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						



Integral	Unive	rsity.	Lucknow
millegrai	CHIVE	I SILY,	Luckiiow

Effective from Session: 2025	Effective from Session: 2025-26 Regional Language Co-Curricular													
Course Code	H040304T /LN230	Title of the Course	कार्ाात्मक ह िंदी / Functional Hindi	L	Т	P	С							
Year	NA	Semester	NA	2	0	0	2							
Pre-Requisite	10+2 (Any Discipline)	Co-requisite	None											
Course Objectives	<ul> <li>Ma</li> <li>De</li> <li>Cu</li> <li>Be</li> <li>Be</li> <li>Lea</li> </ul>	acquainted with Hindi able to utilize function arn the translation aest	ge Skills. Hindi r accessing the precious heritage of our ancient culture. Knowledge System.											

Total No. of Lectures: 45 Minimum Marks: 100

10	tui 100 of Dectui es. 10
	Course Outcomes
CO1	To introduce the knowledge system of Hindi Language.
CO2	To equip students with the basics of Hindi Grammar.
CO3	To highlight the descriptive use of Hindi Grammar and its analysis.
CO4	To familiarize students with functional use of Hindi through literature.
CO5	To acquaint students with the influence of Hindi Literature on Ancient Indian Culture and Aesthetics.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	भाषा एविं भाहषक सिंरचना तथा स्तर	भाषा : परिभाषा, स्वरुप, अभभलक्षण,भाषाभिज्ञान: परिभाषा, प्रकाि, क्षेत्र, शाखाएं ध्वभन, शब्द, रूप, िाक्य, प्रोक्ति, अर्थ	09	CO1
2	ह िंदी भाषा की उत्त्पहि तथा हवकास	पृष्टभूभि ,अपभ्रंश ,अिहट्ट , पुिानी भहंदी ,िानक भहंदी	09	CO2
3	ह िंदी शब्द सम्पदा और उसके मूल स्त्रोत	भहंदी ध्वभनयों का िर्गीकिण आधाि- स्थान, प्रयत्न, इक्तिय या किण	09	CO3
4	ह िंदी साह त्य	भहंदी साभहत्य का उद्द्र्गि:,आभद काल,भक्ति काल ,िीती काल , आधुभनक काल नव्योत्ति काल	09	CO4
5	प्रमुख ह िंदी साह त्यकार	सूयथकांत भत्रपाठी 'भिनाला' (किभ), प्रेिचन्द (भहन्दी र्गद्यकाि), भीष्म साहनी (नाटककाि)	09	CO5

# Reference Books:

Hindi Sahitya ka Itihas by Dr. Nagendra

Karyalay Karya Vidhi by Ramchandra Singh Sagar

Anuvaad Vigyaan by Bholanath Tiwari

Bhasha Vigyan ki Bhoomika by Acharya Devendranath Sharma

Hindi Basha Ka Itihas by Dr Ramkishor Sharma

Loksahitya or Sanskriti by Dr Dinneshwar Prasad

# E-Resources

https://www.youtube.com/watch?v=yh9J2XCde3c

https://www.youtube.com/watch?v=1lrz11BbqCA

 $\underline{https://www.youtube.com/watch?v=TeDB2qSNz1Y}$ 

		Co	urse A	rticul	ation 1	Matri	x (POs P	SOs COs	s)				
PO-PSO	PO	РО	РО	PO	PO	PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
CO	1	2	3	4	5	6	1301	1302	1303	1504	1303	1300	PSO7
CO1	3	3	2	3	3	3	3	3	3	2	3	2	3
CO2	2	3	1	2	3	3	2	3	3	1	3	1	3
CO3	1	2	1	2	3	3	3	3	2	2	3	2	3
CO4	3	3	2	2	3	3	2	2	3	1	2	1	2
CO5	2	3	2	2	3	3	3	3	2	3	2	3	2
CO6	2	3	1	1	3	3	3	2	3	2	2	2	2

CO7 3 2 3 3 3 3 3 2 2 2 3 3 3 3

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

# Urdu as a Regional Language Syllabus

### Integral University, Lucknow Department of Languages W.E.F- 2025-26

							W.E.F-	2025-26						
ı	Desigr	ned as į		ogram: 2020 for the l	JG Programs			Year: 2					Sem	ester: III
		]		rse code: 05T/ LN231				Course Ti Laban–o- Taaruf نوادبکاتعارف	Adab ka				4 80	AUTY UCATION
				L			T		P				C	redits
				2					0					2
	Majo	or ()			Minor ()			Vocatio	nal ()			(	Co-curricul	ar (🗸)
Pre-re	equisi	te (If	any)							ne 10+				
Course	Objec	ctives		To enable s vocabulary, script, and u	prose, poetr	y, literatur	e, idioms, ar ral and litera	nd phrases, ary heritage	while deve	loping t				
CO1	and	their fo	orms.	le to identify,			te the Urdu a	llphabet in	cluding con	sonants,				letters,
CO2				le to read, pro							•			
CO3			ill be ab	le to describe	the history	and genres	s of Urdu lite	rature and	recognize o	ontribu	tions of fan	nous Urdu	poets and pr	rose
CO4	Stud	writers.  Students will be able to interpret and use common Urdu idioms, suffixes, prefixes, and special phrases appropriately in daily conversation and correspondence.												
		Max. Marks: 25+75 Min. Passing Marks: 10+25												
								Total N	o. of Lectu	ires- 30	)			
Unit	Topics												Contact Hrs.	Mapped CO
I	Urd lette Rea lette	tu lette ers toge ding & er, three	ers: Consether. & Writinge-letter, a	<b>Iphabet.</b> sonant, vowe <b>ng:</b> Reading pand four-lette	practice of U	Jrdu word:	s, practicing	of writing	the combin			_	8	CO1
II	Pros Poet	se: 1) try: 1)	& writing Tote ki o Sari Dur ng & dic	chalaki, 1ya ke Malik,	2) Guftgu k 2) Barsaat,	e aadaab,		ahawateN, ab Pe Aati		elected U haam.	Jrdu news.		10	CO2
Ш	A br		roduction	n to Urdu lite n to the famo				etry.					8	CO3
IV	Priv	ileged	Urdu idi	<b>Phrases:</b> ioms & phrases and phrases	es, suffixes a	& prefixes	ons and in co	orresponde	nce.				4	CO4
Sugges	sted R	Readin	ıgs:											
[4]	Urdu Amo Muh	u ki Pah ozish –e nawairat	lli kitab: b - Urdu t wa Zerbi	II (NCERT Boy oy Ismail Merat ul Amsaal: By	hi. Hafiz Asaduri		nisthi							
				line courses ts/b6lsUS3dtpC										
				h?v=08A9Eeba	-									
https://w	ww.re	khta.org	3/											
				/category/%D8					%AA%D8%A7					
				AF%D8%A8/% lectivebythes						%D8%B1	%DB%8C%D	8%B1%DB%	<u>8</u> C	
				ionMethods:	ContinuousIn	iternalEva	luationshall	bebasedor	nallottedAss	_		ests.Thema	arksshallbeas	sfollows:
		DC:					on Matrix:							
664		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1 CO2		3	1	-	- 2	2	-	1	3	- ว	-	2	1	+
		2	3	3	2	3	3	1	3	2	3	3	2	
CO3								_						



# ${\bf Integral\, University, Luck now}$

# Department of Commerce Study and Evaluation Scheme

Program: Bachelor of Commerce Semester-IV

			Туре			Per/hr/week/sem.						Attribu	ttributes								
S.No	. Course code	Course Title	of Paper	L	Т	P	CT	TA	Total	ESE	Sub. Total	Credit	Total Credits	Employability	Entrepreneurship	Skill Development	Gender	Environment &Sustainability	Human Value	Professional Ethics	Sustainable Development
	,		T								Ī	Ī					ı				
1	C010401T/CM 206	Income Tax Law and Accounts	Major	03	1	0	15	10	25	75	100	3:1:0	04	$\sqrt{}$		$\sqrt{}$					4
2	C010402T/CM 207	Fundamentals of Marketing	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	$\sqrt{}$	$\sqrt{}$					4,8
3	C010404T/CM 208	Fundamentals of Entrepreneurship	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	√	√		√		√	4,8,9,17
4	Z040401T/PH 201 /	Physical Education & Yoga	Co-curricular	02	00	0	15	10	25	75	100	2:0:0	02						<b>√</b>	V	3,4
5	CM209	Internship -I	Major	00	00	06	15	10	25	75	100	0:0:6	03	√	$\checkmark$	√		<b>V</b>		<b>√</b>	4,5,8,9,10
		Total		11	03	06	75	50	125	375	500		17								



Effective from Session:2025-26			·							
Course Code	C010401T/ CM206	Title of the Course	Income Tax Law and Accounts	L	T	P	C			
Year	II	Semester	IV	3	1	0	4			
Pre-Requisite	None	Co-requisite	None							
Course Objectives	To help the st	elp the students to acquire the conceptual knowledge of the income tax and law.								

	Course Outcomes							
CO1	It enables the students to basic of Income tax.							
CO2	It helps the students to know how to use tax laws and save tax.							
CO3	How to implement the tax law and it's application.							
CO4	How to set off and carry forward of losses							

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction of taxation	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	15	CO1
2	Heads of Income	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	15	CO2
3	Computation of Tax Liability of an Individual.	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	15	CO3
4	Set off and carry forward of losses	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax, Authorities, Advance Payment of Tax and Deduction of Tax at Source, E-filling of ITR, Section 139 & PAN Card	15	CO4

## Reference Books:

Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.

Mehrotra H.C:Income Tax Law & Accounts; Sahitya Bhawan, Agra.(Hindi and English)

Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, NewDelhi. (Hindi and English)

Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra

### e-Learning Source:

https://sde.uoc.ac.in/sites/default/files/sde\_videos/Income%20Tax%20Law%20and%20Accounts.pdf

 $\underline{https://kamarajcollege.ac.in/wp-content/uploads/Elective-Income-Tax-Law-Practice-Lpdf}$ 

		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	2	2	2	2	2	1	3	2	1	2	
CO2	1	2	1	1	2	1	0	3	2	2	1	
CO3	1	2	2	2	2	2	1	3	1	1	1	
CO4	2	2	1	2	2	1	1	3	2	2	1	

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

Name & Sign of Program Coordinator Sign & Seal of HoD



Effective from Session: 2025-26			•				
Course Code	C010402 T/CM207	Title of the Course	Fundamentals of Marketing	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective	e of this course is to pro	vide basic knowledge of concepts, principles, tools and tech	nique	of mar	keting.	

	Course Outcomes
CO1	Understand Marketing Concept and its evaluation and to know the Consumer behaviour and their decision making process
CO2	Analyze the market based on segmentation, targeting and positioning and to understand product mix and product life cycle.
CO3	Analyze pricing decisions, policies and strategies and to understand promotion mix decisions.
CO4	Make decision regarding distributions channel planning and different types of retailing

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction and Consumer Behaviour	Introduction: Market and Marketing, the Exchange Process, Nature and Scope of Marketing Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15	CO1
2	Market Selection	Market Selection: 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; Product Line & Product Mix, Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	15	CO2
3	Pricing and Promotion	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: Advertising, personal selling, Publicity & Public relations; Direct Marketing, Sales Promotion — concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15	CO3
4	Distribution and Retailing	Distribution: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. 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. Recent developments in marketing: Social Media Marketing, Online Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing	15	CO4

#### **Reference Books:**

Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing

Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK

Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio

Chhabra, T.N., Principles of Marketing, Sun India Publication.

### e-Learning Source:

https://youtu.be/iXVIirfAJRc

https://www.tndalu.ac.in/econtent/23 Fundamental of Marketing Management.pdf

		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	2	1	2	2	2	1	3	2	2	2			
CO2	2	2	1	2	2	2	1	3	2	2	2			
CO3	2	2	1	2	2	2	0	3	1	2	1			
CO4	2	2	1	2	2	2	1	3	1	2	1			

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

Name & Sign of Program Coordinator Sign & Seal of HoD



Effective from Session:2025-26											
Course Code	C010404T/ CM208	Title of the Course	Fundamentals of Entrepreneurship	L	T	P	С				
Year	II	Semester	IV			0	4				
Pre-Requisite	equisite None Co-requisite None										
Course Objectives	The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for										
Course Objectives	Their application	ations in business decis	sions.								

	Course Outcomes
CO1	Develop basic understanding of Entrepreneurships and its importance for the economic growth & development of any country
CO2	Understand the Government programmes in support of developing entrepreneurial competencies
CO3	Develop understanding of idea generation and its execution in the form of a new venture
CO4	Provide information about MSME and Government initiatives for their developments.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction of Entrepreneurship	Entrepreneur & Entrepreneurship: Meaning, Concept, Characteristics, Need of Entrepreneurship. Factors affecting Entrepreneurial Development. India's Entrepreneurial Ecosystem its potential and barriers. Difference between Entrepreneur, Entrepreneur and Manager.	17	CO1
2	Entrepreneurship Development and Women Entrepreneurship	Role of government agencies in developing Innovation & Entrepreneurship: Start-up India, Make in India, Digital India, Incubators etc. Entrepreneurship Development Programme (EDP), Women Entrepreneurship: Characteristics & Challenges. Steps taken to promote Women Entrepreneurships.	12	CO2
3	Raising of Funds: Concept, Need, Types and Sources	Launching of a Venture: Idea generation, Identification of Opportunities, Feasibility Analysis. Formulation and Report, Project Appraisal. Product Selection and Techniques. Raising of Funds: Concept, Need, Types and Sources. VC, Angle Investors, Crowd Funding etc.	18	CO3
4	Micro Small & Medium Enterprises (MSME):	Micro Small & Medium Enterprises (MSME): Nature, Definition, Importance & Challenges. Process of Establishing Small Business. Institutional Support System for growth & Development of MSMEs. Start-ups: Nature & Importance. Government initiatives and Funding of Start-ups.	13	CO4

## Reference Books:

Charantimath M. Poornima. Entrepreneurship Development Small business Enterprises' Pearson Education. 2009

Gupta.C.B, Business Entrepreneurship and management. Scholar tech press, (Latest Edition).

Khanka.S.S, Entrepreneurial Development, S.Chand

Hisrich, Manimala Peters Shepherd, Entrepreneurship. Mc Graw Hill Education

## e-Learning Source:

https://www.scstrti.in/images/phocagallery/books/workbook/xi/xi\_com\_entrepreneurship.pdf

https://www.rmci.ase.ro/no11vol1/Vol11\_No1\_Article3.pdf

		Course Articulation Matrix:(Mapping of Cos with POs and PSOs)											
PO- PSO CO	PO1	O1 PO2 PO3 PO		PO4	PO5	PO6	PO7	PSO1	PSO2	PSO 3	PSO 4		
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



Effective from Session: 2023-24											
Course Code Z040401T/PH201 Title of the Course Physical Education and Yoga L											
Year	Second Semester Fourth 2										
Pre-Requisite	-	Co-requisite	-								
Course Objectives	education, fitness, well: Emphasize the value of physical fitness, mental	ness, weight manageme education. Delve into to well-being, and a balan	tanding of physical education, fitness, and wellness. Gain nt, and lifestyle choices. Explore the relationship between y raditional games, their cultural significance, and their benefi nced lifestyle. Develop critical thinking, problem-solving sk s part of cultural heritage and physical activity promotion.	oga ar ts. Ap <sub>l</sub>	nd ment ply kno	al heal wledge	th. for				

	Course Outcomes								
CO1	Students understand the fundamental concepts and principles of physical education and can explain the concept of fitness and wellness and its significance in maintaining a healthy lifestyle.								
CO2	Students can demonstrate knowledge of weight management techniques and strategies for maintaining optimal body weight as well as identify and analyze various aspects of an individual's lifestyle and its impact on overall health and well-being.								
CO3	Students can recognize the relationship between yoga and mental health and understand how yoga practices contribute to mental well-being. Comprehend the importance of value education and its role in personal and social development.								
CO4	Students can evaluate the traditional games of India and their cultural significance, highlighting their physical and mental benefits. Apply theoretical knowledge and practical skills acquired during the course to promote physical fitness, mental well-being, and a balanced lifestyle. Develop critical thinking and problem-solving abilities related to physical education and wellness.								
CO5	Students can communicate effectively about the importance of physical education, fitness, wellness, and traditional games, both orally and in written form. Foster an appreciation for Indian traditional games and their role in preserving cultural heritage and promoting physical activity. Engage in teamwork, cooperation, and leadership skills through practical activities and group projects related to physical education and wellness.								

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Physical Education	<ul> <li>i. Meaning, Definition, Aim and Objective.</li> <li>ii. Misconception About Physical Education.</li> <li>iii. Need, Importance and Scope of Physical Education in Modern Society.</li> <li>iv. Physical Education Relationship with General Education.</li> <li>v. Physical Education in India before Independence.</li> <li>vi. Physical Education in India after Independence.</li> </ul>	15	1
2	Concept of Fitness and Wellness, Weight Management, and Lifestyle	<ol> <li>Meaning, Definition and Importance of Fitness and Wellness.</li> <li>Components of Fitness.</li> <li>Factor Affecting Fitness and Wellness.</li> <li>Meaning and Definition of Obesity.</li> <li>Causes of Obesity.</li> <li>Management of Obesity.</li> <li>Health problems due to Obesity.</li> <li>Meaning, Definition, Importance of Lifestyle.</li> <li>Factor affecting Lifestyle.</li> <li>Role of Physical activity in the maintains of Healthy Lifestyle.</li> </ol>	15	2, 3
3	Yoga and Meditation	<ol> <li>i. Historical aspect of yoga.</li> <li>ii. Definition, types of scopes &amp; importance of yoga.</li> <li>iii. Yoga is related to mental health and value education.</li> <li>iv. Yoga is related to Physical Education and sports.</li> <li>v. Definition of Asana, differences between asana and physical exercise.</li> <li>vi. Definition and classification of pranayama.</li> <li>vii. Difference between pranayama and deep breathing.</li> <li>viii. Practical: Asana, Suraya-Namaskar, Bhujang Asana, Naukasana, Halasana,</li> <li>ix. Vajrasan, Padmasana, Shavasana, Makrasana, Dhanurasana, Tad Asana.</li> <li>x. Pranayam: Anulom, Vilom.</li> </ol>	15	3, 4
4	Traditional Games of India and Recreation in Physical Education	<ol> <li>Meaning.</li> <li>Types of Traditional GamesGilli- Danda, Kanche, Stapu, Gutte, etc.</li> <li>Importance/ Benefits of Traditional Games.</li> <li>How to Design Traditional Games.</li> <li>Meaning, Definition of Recreation.</li> <li>Scope and Importance of Recreation.</li> <li>General Principles of Recreation.</li> <li>Types of Recreational Activities.</li> <li>Aerobics and Zumba (Fir India Movement).</li> </ol>	15	4, 5

#### Reference Books:

Singh, Ajmer, Physical Education and Olympic Abhiyan, "Kalayani Publishers", New Delhi, Revised Addition, 2006; Patel, Shri krishna, Physical Education, "Agrawal Publishers", Agra, 2014-15
Panday, Preeti, Sharirik Shiksha Sankalan, "Khel Sanskriti Prakashan, Kanpur

Kamlesh M.L., "Physical Education, Facts and foundations", Faridabad P.B. Publications; B.K.S. Yengar, " Light and Yog. Yoga Deepika", George Allen of Unwin Ltd., London, 1981.

BrajBilari Nigam, Yoga Power "TheKpath of Personal achievement" Domen and Publishers, New Delhi, 2001

Indira Devi, " Yoga for You", Gibbs, Smith Publishers, Salt Lake City, 2002 Domenand Publishers, New Delhi - 2001.

Jack Peter, " Yoga Master the Yogic Powers", Abhishek Publications, Chandigarh, 2004.

Janice Jerusalim, " A Guide To Yoga" Parragon Bath, Baiihe-2004.
नारंग, f यंका, पर परागत भारतीय खेल, "पो? स प ललके शन", नई द ल , 2007.
1

https://www.bing.com/videos/search?q=yoga&&view=detail&mid=599A4C4B7C3D09CF4930599A4C4B7C3D09CF4930&&FORM=VRDGAR&ru=82Fvideos%2Fsearch%3Fq%3Dyoga%26FORM%3DHDRSC4

https://www.youtube.com/watch?v=Jyg0Vu6-RUk

https://www.youtube.com/watch?v=Jyg0Vu6-RUk

https://www.youtube.com/watch?v=Jyg0Vu6-RUk

		Course Articulation Matrix: (Mapping of COs with POs and PSOs)															
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4	PSO5
CO	101	102	100	101	100	100	10,	100	10)	1010	1011	1012	1501	1002	1505	1501	1500
CO1	2	1	2	2	-	-	-	-	-	-	-	-	1	-	-	1	2
CO2	1	2	1	1	-	-	-	-	-	-	-	-	2	-	-	1	-
CO3	3	2	2	1	-	-	-	-	-	-	-	-	1	-	-	2	2
CO4	2	1	-	2	-	-	-	-	-	-	-	1	-	-	-	1	1
CO5	1	1	1	1	-	-	-	-	-	-	-	-	1	-	-	2	1

1	- Low Correlation	. 2 Madamata	Commolations 2	Cubatantial	Commolation
	- Low Correlation	ı: z- Moderate	Correlation: 3.	- Siinstantial (	orrelation

Name & Sign of Program Coordinator	Sign & Seal of HoD