





## Integral University, Lucknow

<b>Effective from Session: 2024-25</b>							
<b>Course Code</b>	C010501T/ BM 339	<b>Title of the Course</b>	Corporate Accounting	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	V	4	1	0	5
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	To help the students acquire the conceptual knowledge of accounting and to learn the techniques of preparing the consolidated financial statements.						

Course Outcomes	
<b>CO1</b>	To acquire a basic understanding of the issue of shares and debentures of a company.
<b>CO2</b>	To provide an insight to the preparation of a financial statement of a company.
<b>CO3</b>	To give an insight on the preparation of consolidated financial statements.
<b>CO4</b>	To provide conceptual knowledge on the valuation of goodwill, and amalgamation.

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	<b>Shares Capital</b>	Shares Capital: Features, Types of Shares, Issues, Forfeiture And Reissue of Shares, Book Building Process, Buyback of shares, Issue of Rights and Bonus shares, Redemption of Preference Shares, Issue and	15	CO1
2	<b>Company Financial Statement</b>	Company Financial Statement: Statutory Provisions of Preparation of Financial Statement, Presentation of Financial Statement as per Schedule III of Companies Act 2013, Preparation of Cash Flow	25	CO2
3	<b>Accounts of Holding companies</b>	Accounts of Holding companies: Consolidated Balance Sheet: Meaning, Statutory Provisions, Cost of Control, Minority Interest, Preparation of Consolidated Balance Sheet as per AS-21.	20	CO3
4	<b>Amalgamation and Valuation of Goodwill</b>	Amalgamation and Valuation of Goodwill: Amalgamation: Meaning, Motive, Procedure, Types and Accounting treatment of Amalgamation as per AS-14; Goodwill: Meaning and Methods of	15	CO4

<b>References Books:</b>	
Gupta RL and Radhaswami M, Company Accounts Sultan Chand and Company.	
M Hanif & A Mukherjee, Corporate Accounting, McGraw Hill Publication.	
Maheshwari SN And Maheshwari SK, Corporate Accounting, Vikas Publishing.	
Shukla SM And Gupta SP, Advanced Accountancy Sahitya Bhawan Publication.	
Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.	
Jaiswal K S Corporate Accounting, Both English and Hindi, Shukla MC Grewal.	
PS And Gupta SC, Advanced Accounts S Chand and Company.	
<b>e-Learning Source:</b>	
<a href="https://www.youtube.com/watch?v=ESob18DKUsE">https://www.youtube.com/watch?v=ESob18DKUsE</a>	
<a href="https://www.youtube.com/watch?v=qXgxHiabEQM">https://www.youtube.com/watch?v=qXgxHiabEQM</a>	

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	1	1	1	2	-	1	1	2	2	2
<b>CO2</b>	1	-	1	-	1	1	1	2	1	1	2
<b>CO3</b>	2	2	-	2	1	1	2	1	2	2	2
<b>CO4</b>	2	-	-	2	2	-	2	2	2	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: 2024-25</b>												
<b>Course Code</b>	C010502T/ BM 340		<b>Title of the Course</b>	Goods and Services Tax				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
<b>Year</b>	III		<b>Semester</b>	V				<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>	
<b>Pre-Requisite</b>	None		<b>Co-requisite</b>	None								
<b>Course Objectives</b>	To provide the students an insight into the principles and practices of GST in India, so as to equip them with the required skills in the field of taxation.											
<b>Course Outcomes</b>												
<b>CO1</b>	To provide a constitutional background of GST and its implementation.											
<b>CO2</b>	To provide conceptual knowledge regarding the levy and collection of GST in India.											
<b>CO3</b>	To provide procedural knowledge about registration and returns under GST.											
<b>CO4</b>	To give an insight on the valuation of goods and services under GST.											
<b>Unit No.</b>	<b>Title of the Unit</b>							<b>Contact Hrs.</b>	<b>Mapped CO</b>			
1	<b>Introduction</b>	Introduction: Constitutional framework of Indirect Taxes before (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants, and Methods; Major Defects in the structure of Indirect Taxes before GST; Overview of GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council.						18	CO1			
2	<b>Supply of Goods and Services</b>	Supply of Goods and Services - Definition of supply; Place of Supply: Intra-State and Inter-State supply; Composite and Mixed supply; Import and Export; Supplies of goods and services liable to be reverse charged; Time of supply; Nil rated supplies, Zero-rated supplies, Exempted supplies & non-GST supplies.						18	CO2			
3	<b>Registration and Documentation</b>	Registration and Documentation: (A) Registration-Persons liable to registration; Compulsory registration; Procedure of Registration; Exemption from Registration; Composition Scheme. B) Documentation-Tax Invoice; Bill of Supply; Receipt Voucher; Payment Voucher; Refund Voucher; Debit Note; Credit Note. Returns: GSTR 1 and GSTR 2, Monthly / Quarterly Return, Annual Return; Time and procedure of filing of Returns.						19	CO3			
4	<b>Input Tax Credit &amp; Payment of Tax</b>	Input Tax Credit: Introduction, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Claiming Input Tax Credit for inputs goods, Claiming Input Tax Credit for Capital Goods Payment of Tax- (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan. E-Way Bill: Introduction, Preparation of E-Way Bill, Important Points for Transporter GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices.						20	CO4			
<b>References Books:</b>												
Principles of GST and Customs Laws by V. S. Datey and Dr. Krishan Sachdeva; Taxmann, 2018.												
GST: Law and Procedure by Anandaday Mishra; Taxmann, 2017.												
GST Made Simple: A Complete Guide to Goods and Services Tax in India by Dr. Awdhesh Singh; Centax Publication Pvt. Ltd, 2017.												
Systematic Approach to GST by Girish Ahujaja and Dr. Ravi Gupta; Wolters Kluwer,2022.												
Systematic Approach to Indirect Taxation including GST and Customs by Dr. Girish Ahuja, Dr. Ravi Gupta, CCH Wolter Kluwer,2022.												
<b>e-Learning Source:</b>												
<a href="https://www.youtube.com/watch?v=qYLD2vV-wss">https://www.youtube.com/watch?v=qYLD2vV-wss</a>												
<a href="https://www.youtube.com/watch?v=r6KB5otV0IA">https://www.youtube.com/watch?v=r6KB5otV0IA</a>												
<b>PO-PSO</b>												
<b>CO</b>	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
<b>CO1</b>	2	1	-	-	2	-	2	1	2	2	2	
<b>CO2</b>	1	1	1	-	1	1	2	2	1	1	2	
<b>CO3</b>	2	1	1	1	1	1	1	1	2	2	2	
<b>CO4</b>	2	1	-	1	2	-	1	2	2	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: 2024-25</b>							
<b>Course Code</b>	C010503T/ BM 341	<b>Title of the Course</b>	Business Finance	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	V	4	1	0	5
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	This course is to help students understand the conceptual Framework of Business Finance.						
<b>Course Outcomes</b>							
<b>CO1</b>	Explain the concept of fundamental financial concepts, especially the time value of money.						
<b>CO2</b>	Apply capital budgeting projects using traditional and modern methods.						
<b>CO3</b>	Understand the concept of leverage and analyze the dividend policies.						
<b>CO4</b>	Learn the concepts of Capital and Money Market.						

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	<b>Business Finance</b>	Nature and Scope, Finance Function; Investment, Financing, and Dividend Decisions, objectives of financial management- Profitability vs. Shareholder wealth maximization. Time value of Money - Uses of simple and Compound interest in business finance.	15	CO1
2	<b>Capital Budgeting &amp; Cost of Capital</b>	Capital Budgeting: Meaning, Process and Importance, Methods of project evaluation and selection: ARR, Payback, NPV, Benefit-cost ratio and IRR methods and their practical applications. Cost of Capital: Meaning, Importance, Calculation of Cost of Debt, Preference Shares, Equity Shares and Retained Earnings, Combined (Weighted) Cost of Capital.	22	CO2
3	<b>Capitalization</b>	Meaning, Overcapitalization. Sources of Funds: Long Term Funds, Short Term Funds, and Nature Significance and Determinants of Working Capital. Leverage: Operating and Financial Leverages: Concept and significance, EBIT-EPS analysis.	18	CO3
4	<b>Dividend Policies &amp; Capital Market:</b>	Dividend Policies: Issues in Dividend Policies, Dividend Models, Capital Market: (A) New Issue Market (B) Secondary Market Functions and Role of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition and Structure.	20	CO4

**References Books:**

1. Avadhani V A, Financial System.
2. Khan MY and Jain PK, Financial Management Tax and Problems.
3. Pandey I M, Financial Management.
4. Gupta SP, Business Finance.
5. Chandra Prasanna, Financial Management Theory and Practices.
6. Reddy GS, Financial Management Theory and Practice.
7. Van Horn James C, Financial Management and Policy.

**e-Learning Source:**

[https://www.youtube.com/watch?v=oKNPrOi\\_QaE](https://www.youtube.com/watch?v=oKNPrOi_QaE)

<https://www.youtube.com/watch?v=SU8bjy8iafU>

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	1	1	1	2	1	2	1	2	2	2
<b>CO2</b>	1	2	1	-	1	2	1	2	1	1	2
<b>CO3</b>	2	1	2	-	1	1	2	1	2	2	2
<b>CO4</b>	2	1	1	1	2	1	2	2	2	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: 2024-25</b>							
Course Code	C010504T /BM 342	Title of the Course	Principles and Practices of Insurance	L	T	P	C
Year	III	Semester	V	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To make the students understand the concept of Insurance laws and practices in India.						

Course Outcomes	
CO1	Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.
CO2	Ability to understand the terminologies in the field of Life Insurance and control along with their relevance.
CO3	Ability to identify the appropriate method and types of Insurance for solving different problems.
CO4	Ability to apply basic Insurance principles to solve business and health-related problems

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	Risk	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance. IRDA, its role and objective	17	CO1
2	Life Insurance	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20	CO2
3	General Insurance	General Insurance: Introduction and types of general insurance Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies, and Marine Losses. Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20	CO3
4	Health Insurance	Health Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Health Insurance, Contract, Types of Health Policies, Main Clauses in Health Policies and coverage of Losses. Motor Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Motor Insurance, Types of motor insurance policies.	18	CO4

<b>References Books:</b>	
Mishra M.N., Insurance- Principles & Practice, S. Chand, 2016	
Karam Pal, B.S. Bodla, Insurance Management, Deep & Deep Publication, New Delhi, 2015	
Gupta S.L. & Pal S., Insurance Management, Sultan Chand & Sons, 2014, New Delhi, India	
N.C. Gulati, Principle of Insurance Management, Excel Books, New Delhi, 2013	
<b>e-Learning Source:</b>	
<a href="https://www.youtube.com/watch?v=CG4VxQYjt5k">https://www.youtube.com/watch?v=CG4VxQYjt5k</a>	
<a href="https://www.youtube.com/watch?v=-5chs5ozJFo">https://www.youtube.com/watch?v=-5chs5ozJFo</a>	

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

Effective from Session: 2024-25															
Course Code	C010505T/ BM 343		Title of the Course	Monetary Theory and Banking in India				L	4	T	1	P	0	C	5
Year	III		Semester	V											
Pre-Requisite	None		Co-requisite	None											
Course Objectives	The course exposes the students to the working-for-money financial system prevailing in India.														
Course Outcomes															
CO1	To be familiar with the concepts, functions, and theories of money														
CO2	To understand the concept of the Indian Banking System.														
CO3	To learn the functioning of the central bank.														
CO4	To understand the structure of markets and the implications of monetary policy.														
Unit No.	Title of the Unit							Contact Hrs.	Mapped CO						
1	<b>Money</b>							18	CO1						
2	<b>Indian Banking System</b>							19	CO2						
3	<b>Central Banking</b>							18	CO3						
4	<b>Money and Capital Markets</b>							20	CO4						
Sengupta A K & Agarwal K, "Money Market Operations In India", skylark Publication, New Delhi, 1994.															
Khan M Y, "Indian Financial System Theory and Practice", Vikas Publishing House, New Delhi, 2016, 8th Edition.															
Srivastava R M, "Management of Indian Financial Institutions", Himalaya Publishing House, Mumbai, 2019, 9th Edition.															
Mathur M, "Indian Financial System", Himanshu Publications, Udaipur, 2015, 1st Edition.															
e-Learning Source:															
<a href="https://www.youtube.com/watch?v=XmbQg5NxNWc">https://www.youtube.com/watch?v=XmbQg5NxNWc</a>															
<a href="https://www.youtube.com/watch?v=n5UL91KsXdU">https://www.youtube.com/watch?v=n5UL91KsXdU</a>															
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4				
CO															
CO1	1	1	2	2	2	1	2	1	2	2	2				
CO2	1	2	1	1	1	-	1	2	1	1	1				
CO3	2	1	2	-	1	1	2	1	2	2	2				
CO4	1	2	1	1	2	2	2	2	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: 2024-25</b>							
<b>Course Code</b>	Z050501T/ MT337	<b>Title of the Course</b>	Analytic Ability and Digital Awareness	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	V	2	0	0	2
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The aim of the course is to understand the basics of syllogism as well as to get the concept of basics of web surfing and cyber security.						

Course Outcomes	
<b>CO1</b>	Familiarize with analogy, number system, set theory and its applications, number system and puzzles.
<b>CO2</b>	To understand the basics of Syllogism, figure problems, critical and analytical reasoning.
<b>CO3</b>	Familiarize with word processing application and work sheet.
<b>CO4</b>	To understand the basics of web surfing and cyber security.

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	<b>Introduction to reasoning</b>	Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers	8	CO 1
2	<b>Syllogism &amp; Data Sufficiency</b>	Syllogism, Pattern completion and figure series, Embedded Figure and counting of figures, Cube & Dice, Paper cutting and folding, Data sufficiency, Course of Action, Critical Reasoning, Analytical and decision making	7	CO 2
3	<b>Computer Basics &amp; MS Word Basics</b>	<p><b>Computer Basics:</b> Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software).</p> <p><b>MS Word Basics:</b> The word screen, getting to word documents, typing and Revising text, Finding and Replacing, Editing and Proofing tools, Formatting text characters, Formatting Paragraph, Document templates., Page set up, tables, Mail Merge, Macros, protecting documents, printing a document.</p> <p><b>MS-Excel</b> Introduction, Worksheet basics, Creating worksheet, Heading information, Data &amp; Text, Date &amp; Time, Alphanumeric values, Saving &amp; quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Excel shortcut and function keys, Working with single and multiple workbook, Working with formulae &amp; cell referencing, Auto sum, coping formulae, Absolute &amp; relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing &amp; Printing worksheet, Graphs and charts, Database, Creating and using macros, Multipleworksheets- concepts Introduction of Open Source Applications: LibreOffice, OpenOffice and Google Docs etc</p>	8	CO 3
4	<b>Web Surfing &amp; Cyber Security</b>	<p><b>Web Surfing:</b> An Overview: working of Internet, Browsing the Internet, E-Mail, Components of E-Mail, Address Book, Troubleshooting in E-Mail, Browsers: Netscape Navigator, Microsoft Internet Explorer, Google Chrome, Mozilla Firefox, Tor, Search Engines like Google, DuckDuckGo etc, Visiting web sites: Downloading.</p> <p><b>Cyber Security:</b> Introduction to Information System, Type of information system, CIA model of Information Characteristics, Introduction to Information Security, Need of Information Security, Cyber Security, phishing, spamming, fake news, general issues related to cyber security, Business need, Ethical and Professional issues of security.</p>	7	CO 4

**References Books:**

Sharma, A., "How to prepare for Data Interpretation and Logical Reasoning for the CAT" McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481

Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516

Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516

Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012

Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017

**e-Learning Source:**

<http://egyankosh.ac.in/handle/123456789/66996>

<http://egyankosh.ac.in/handle/123456789/866>



## Integral University, Lucknow

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

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

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

Effective from Session: 2024-25							
<b>Course Code</b>	BM390	<b>Title of the Course</b>	Industrial Training	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	V	<b>0</b>	<b>0</b>	<b>6</b>	<b>3</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	Upon finishing the course students will be able to come up with a gain of professional work in industry and research project experience.						

Content	
<p>Students are encouraged to undergo training in a suitable industry, consultancy, Non-Profit Organization, institute, Protected Areas etc. so as to get firsthand experience of corporate environmental management and real time office concept. Candidates will write a training report on issues related to different areas of corporate culture under the guidance of their respective guides. Each student will work independently on the topic. The project must consist of a review of the literature and produce a deep insight of the subject based on personal research. Project work will be initiated at the start of Semester. The students will undertake fieldwork in terms of the collection of data and surveys. The project will have to be submitted for appraisal and acceptance by the University. The students should submit their field project report in the following format:</p> <p>Chapter I: Introduction with Aims and Objectives: A background with historical information and a review of existing material or data on the subject along with the aims and objectives of the study.</p> <p>Chapter II: Methodology with Material and Methods: Description of the issue, methodology adopted for the study.</p> <p>Chapter III: Experimental: Presentation of data collected and detailed analysis of results.</p> <p>Chapter IV: Result and Discussion: Discussion on the data and results obtained and Presentation of the method suggested to solve the problem.</p> <p>Chapter V: Summary and Conclusions: A summary of the dissertation and important conclusions drawn at the end of the investigation.</p> <p>Bibliography or References: A list of references cited in the text.</p> <p>The Report should be typed on A4 size bond paper with 1.5 line spacing. Illustrations and photographs should be of high quality. The report should be flawless without any spelling mistakes or grammatical errors. Students will have to submit their training report one month before the practical examination at the end of Semester. The report will carry 100 marks (Internal marks 25 and External marks 75). Assessment of the report will be done at the end of the year. Students have to present a Power Point Presentation. Assessment of the field work shall be done by the external examiner appointed by Controller of Examiner, Integral University.</p>	

<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: 2024-25</b>							
<b>Course Code</b>	C010601T/ BM344	<b>Title of the Course</b>	Accounting for Managers	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course of accounting is to acquaint the students with the concept and principles of management accounting, ratio analysis, budgeting, break even analysis and reporting aspects of standard costing.						

Course Outcomes	
<b>CO1</b>	Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
<b>CO2</b>	Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.
<b>CO3</b>	Ability to identify the appropriate method and techniques of Managerial Accounting to solve business and industry related issues and problems.
<b>CO4</b>	Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Unit No.	Title of the Unit	Topic	Contact Hrs.	Mapped CO
1	<b>Management Accounting Concepts</b>	Management Accounting-Concept, Accounting constraints, Accounting standards, Principles and policies, Book-keeping, Accounting Process, Objectives for accounting, Meaning, Characteristics, Difference between Financial, Accounting Management Accounting, Difference between Cost Accounting and Management, Accounting, Techniques, Objectives and Importance. Management Accountant-Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation -Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis -horizontal, Vertical and Trend Analysis.	17	CO1
2	<b>Ratio Analysis</b>	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	16	CO2
3	<b>Budgeting</b>	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Budgetary control, Objectives of budgetary control, Steps in budgetary Control Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break-even Analysis.	22	CO3
4	<b>Standard Costing and Reporting to Management</b>	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management	20	CO4

**References Books:**

Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.

Pandey, I. M., Management Accounting, 3<sup>rd</sup> Revised Edition, 2018, Vikas Publication House Pvt Ltd

Sharma, D. G. and Agrawal, S K; Principles and Practice of Accounting (Accounts), 4th Edition, 2023

Gupta, A., Financial Accounting For Managers, Pearson Educatio7th Edition, 2022

**e-Learning Source:**

<https://www.udemy.com/course/be-a-certified-management-accountant-exam-prep-part-1/>

<https://www.coursera.org/learn/financial-accounting-polimi>

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	1	-	2	1	1	2	2	1	2	1
<b>CO2</b>	1	2	1	-	2	1	-	1	2	2	-
<b>CO3</b>	2	-	1	2	2	2	2	2	1	2	-
<b>CO4</b>	2	1	2	1	2	2	1	2	1	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: 2024-25</b>							
<b>Course Code</b>	C010602T/BM345	<b>Title of the Course</b>	Auditing	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to create Ability to understand the concept of audit and auditing process.						

Course Outcomes	
<b>CO1</b>	Ability to understand the concept of audit and auditing process.
<b>CO2</b>	Ability to understand the valuation of assets and liabilities.
<b>CO3</b>	Ability to identify the appropriate method and techniques of audit of private companies.
<b>CO4</b>	Ability to identify the appropriate method and techniques of audit of PSUs and Banks.

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	<b>Audit and Audit Process</b>	Meaning, Objectives, Need of Auditing, Basic Principles and Techniques of Auditing and Classification of Auditing, Auditing Assurance Standard and its relevance, Audit Planning, Audit Programme, Internal Control System- Internal Check and Internal Audit. Relationship of Auditing with other Discipline.	17	CO1
2	<b>Audit Procedures</b>	Vouching of Cash Transactions and Verification and Valuation of Assets and Liabilities–selective, Auditor’s Approach to statistical sampling, Routine checking, Test Checking, Electronic Data Processing in Auditing, Recent trends in Auditing.	15	CO2
3	<b>Audit of Limited Companies</b>	Qualifications, Disqualification, Appointment, Removal, Remuneration, Rights, Duties and Liabilities of Company Auditors, as per Company Act 1956, Audit of Share Capital, Debenture, Auditor’s Report- Contents and Types, Auditors’ Certificate, Company Auditor’s Report Order (CARO) 1988..	19	CO3
4	<b>Audit of Public Sector Undertaking and Banks</b>	Special features concerning Audit of Statutory Corporations and Government Companies, Special features relating to the audit of Banks, Audit of Insurance Companies, Cost Audit: Meaning, Procedure, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit, Management Audit, <b>Internal Audit:</b> Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Difference between internal auditor and statutory auditor	24	CO4

**References Books:**

1. Gupta Kamal: Contemporary Auditing, TATA McGraw, New Delhi.
2. Tandon, B.N.: Principles of Auditing, S.Chand & Company, New Delhi
3. Pargare Dinkar: Principles and practices of Auditing, Sultan Chand, New Delhi
4. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)

**e-Learning Source:**

<https://www.udemy.com/course/be-a-certified-management-accountant-exam-prep-part-1/>

<https://www.coursera.org/learn/financial-accounting-polimi>

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	2	2	1	2	2	2	1	2	1	1
<b>CO2</b>	1	2	2	-	1	1	2	1	2	2	1
<b>CO3</b>	1	-	1	2	1	1	-	1	1	1	2
<b>CO4</b>	2	2	1	2	1	2	1	2	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: 2024-25</b>							
<b>Course Code</b>	C010604T/ BM346	<b>Title of the Course</b>	Financial Institutions and Market	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	4	1	0	5
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to develop basic knowledge about the financial institutions and markets amongst the students.						

Course Outcomes	
<b>CO1</b>	Ability to understand the concept of Financial Market along with the basic form and norms of Financial Market.
<b>CO2</b>	Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance.
<b>CO3</b>	Ability to identify the appropriate method and techniques of Financial Market for solving different problems.
<b>CO4</b>	Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	<b>Financial Markets an Overview</b>	Meaning of Financial Market audits Significance in the Financial System. Financial Markets in the Organized Sector Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Marketing India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	17	CO1
2	<b>Capital Market</b>	New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market	15	CO2
3	<b>Secondary Market</b>	Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	19	CO3
4	<b>Investor Protection</b>	Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines-Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.	24	CO4

References Books:	
1.	Machiraju, H. R, "Indian Financial System", Vikas Publishing House, New Delhi/India, 2019.
2.	Varshney P.N., & Mittal D.K., "Indian Financial System", Sultan Chand & Sons New Delhi/India, 2015. 12th Revised Edition
3.	Avadhani V.A, "Capital Market Management", Himalaya Publishing House, New Delhi/India, 2017. Fourth edition.
4.	Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. New Delhi/India, 2012. First edition.

e-Learning Source:	
	<a href="https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf">https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf</a>
	<a href="https://www.distanceeducationju.in/pdf/mcom%20fe%203.pdf">https://www.distanceeducationju.in/pdf/mcom%20fe%203.pdf</a>

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	-	2	2	1	2	2	2	2	1	2
<b>CO2</b>	1	1	-	2	-	1	-	1	1	1	2
<b>CO3</b>	1	2	-	-	2	1	-	1	2	1	1
<b>CO4</b>	1	1	2	1	-	1	2	1	1	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: 2024-25</b>							
<b>Course Code</b>	C010605T/ BM347	<b>Title of the Course</b>	Human Resource Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The paper aims to develop in the students a proper understanding about Human Resource Management (HRM)						

Course Outcomes	
<b>CO1</b>	To understand HRM and the role of HRM in effective business administration.
<b>CO2</b>	To understand the role that HRM has to play in manpower planning, job analysis and forecast the human resource requirements
<b>CO3</b>	To understand job-based compensation scheme and their benefits in context of HRM.
<b>CO4</b>	To understand the basics and techniques of performance management and appraisals system

Unit No.	Title of the Unit	Topic	Contact Hrs.	Mapped CO
1	<b>Human Resource Management</b>	Concept and function, role of competencies of HR manager, evolution of HRM, emerging challenges of Human Resource Management, workforce diversity, empowerment, VRS, work life balance, downsizing; Job Analysis: Job Description and Job Specification	15	CO1
2	<b>Recruitment &amp; Selection</b>	Recruitment, factors affecting recruitment, sources of recruitment; Selection: Process, selection test, Interview, Orientation, Placement; Training & Development: Training objectives & Importance, Training Methods- On job training and off- the job training; Career Development and Succession Planning: meaning, need, importance and difference.	20	CO2
3	<b>Employee Compensation</b>	Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management	25	CO3
4	<b>Employee Welfare</b>	Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	15	CO4

<b>References Books:</b>											
1. Aswathappa K., Human Resource Management, Tata McGraw Hill											
2. Rao VSP, Human Resource Management: Text and Cases, Excel books											
3. Tripathi P.C., Personnel Management and Industrial Relations, Sultan Chand and sons											
4. Agarwal & Fauzdar, Human Resource Management, SBPD Publishing House, Agra ( English/Hindi)											
<b>e-Learning Source:</b>											
<a href="https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf">https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf</a>											
<a href="https://www.distanceeducationju.in/pdf/mcom%20fe%203.pdf">https://www.distanceeducationju.in/pdf/mcom%20fe%203.pdf</a>											

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	-	2	2	2	2	2	2	2	1	2	1
CO2	2	1	1	-	2	1	2	-	2	-	2
CO3	2	-	-	1	2	2	2	1	-	-	1
CO4	2	2	1	1	-	1	-	2	2	1	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: 2024-25</b>							
<b>Course Code</b>	C010606T/BM348	<b>Title of the Course</b>	Business Ethics and Corporate Governance	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of this paper is to make the students clearer about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.						

Course Outcomes	
<b>CO1</b>	To provide knowledge about the concepts of Value System and Business Ethics.
<b>CO2</b>	To provide basic understanding of the tools, techniques, and relevance of Business Ethics with reference to Culture.
<b>CO3</b>	Ability to understand the relevance of Business Ethics with reference to the Business Environment.
<b>CO4</b>	To exposes the students to the concept of Corporate Governance and its relevance in the present changing scenario nationally and globally

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	<b>Values</b>	Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behavior, Values across Cultures; Business Ethics –Nature, Characteristics and Needs, Ethical Practices in Management	17	CO1
2	<b>The Ethical Value System</b>	Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	15	CO2
3	<b>Law and Ethics</b>	Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.	19	CO3
4	<b>Corporate Governance</b>	Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.	24	CO4

<b>References Books:</b>	
1.	Kitson Alan- Ethical Organization, Palgrave Macmillan, Chennai, India, Latest Edition
2.	Hosmer L.T., The Ethics of Management, Erwin Professional Publishing, U.S.A., Latest Edition
3.	Kapoor Neeru, Fundamentals of E-Marketing, Pinnacle learning, New Delhi, India, Latest Edition.
4.	Chakraborty S.K., Values of Ethics for Organization, Oxford University Press, Delhi, India, Latest Edition
<b>e-Learning Source:</b>	
<a href="https://ddceutkal.ac.in/Syllabus/BECCG-MBA.pdf">https://ddceutkal.ac.in/Syllabus/BECCG-MBA.pdf</a>	
<a href="https://baou.edu.in/assets/pdf/BBA_603_slm.pdf">https://baou.edu.in/assets/pdf/BBA_603_slm.pdf</a>	

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

Effective from Session: 2024-25							
<b>Course Code</b>	BM336	<b>Title of the Course</b>	Industrial Training	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>0</b>	<b>0</b>	<b>6</b>	<b>3</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	Upon finishing the course students will be able to come up with a gain of professional work in industry and research project experience.						

Content	
<p>Students are encouraged to undergo training in a suitable industry, consultancy, Non-Profit Organization, institute, Protected Areas etc. so as to get firsthand experience of corporate environmental management and real time office concept. Candidates will write a training report on issues related to different areas of corporate culture under the guidance of their respective guides. Each student will work independently on the topic. The project must consist of a review of the literature and produce a deep insight of the subject based on personal research. Project work will be initiated at the start of Semester. The students will undertake fieldwork in terms of the collection of data and surveys. The project will have to be submitted for appraisal and acceptance by the University. The students should submit their field project report in the following format:</p> <p>Chapter I: Introduction with Aims and Objectives: A background with historical information and a review of existing material or data on the subject along with the aims and objectives of the study.</p> <p>Chapter II: Methodology with Material and Methods: Description of the issue, methodology adopted for the study.</p> <p>Chapter III: Experimental: Presentation of data collected and detailed analysis of results.</p> <p>Chapter IV: Result and Discussion: Discussion on the data and results obtained and Presentation of the method suggested to solve the problem.</p> <p>Chapter V: Summary and Conclusions: A summary of the dissertation and important conclusions drawn at the end of the investigation.</p> <p>Bibliography or References: A list of references cited in the text.</p> <p>The Report should be typed on A4 size bond paper with 1.5 line spacing. Illustrations and photographs should be of high quality. The report should be flawless without any spelling mistakes or grammatical errors. Students will have to submit their training report one month before the practical examination at the end of Semester. The report will carry 100 marks (Internal marks 25 and External marks 75). Assessment of the report will be done at the end of the year. Students have to present a Power Point Presentation. Assessment of the field work shall be done by the external examiner appointed by Controller of Examiner, Integral University.</p>	

<b>Name &amp; Sign of Program Coordinator</b>	<b>Sign &amp; Seal of HoD</b>
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