



Integral University, Lucknow
Department of Commerce
Study and Evaluation Scheme

Program: Bachelor of Commerce

Semester-III

S.No.	Course code	Course Title	Type of Paper	Period Per/hr/week/sem.			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				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	√	√	√		√	√	√	8,16
2	C010302T/CM202	Cost Accounting	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	√	√				√	4,8,9,10
3	C010304T/CM203	Inventory Management	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	√	√				√	4,8,9,10
4	C010305T/CA241	Essentials of Python	(Anyone) Minor	05	1	0	15	10	25	75	100	5:1:0	06	√	√	√				√	4
	CM205	Digital Transformation & Its Impact on Society		05	1	0	15	10	25	75	100	5:1:0	06	√	√	√				√	4,9,10
5	I010305T/CM204	Innovation & Entrepreneurship	(Anyone) Vocational	02	1	0	00	00	00	100	100	2:1:0	03	√	√	√		√		√	4,8,9,17
	I150308T/ES226	Environment and Sustainability		02	1	0	00	00	00	100	100	2:1:0	03	√	√		√		√		,8,9,
6	Z030301T/ES225	Human Values & Environment Studies	Co-Curricular	02	00	0	15	10	25	75	100	2:0:0	02	√	√	√	√	√	√	√	3,4
Total				18	05	00	75	50	125	475	600		23								



Integral University, Lucknow

Effective from Session:2025-26							
Course Code	C010301T/CM 201	Title of the Course	Company Law	L	T	P	C
Year	II	Semester	III	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	Students will understand the Indian Companies Act 2013
CO2	Students will get to know about the shares and debenture and its types.
CO3	Students will learn about the director and management of the companies under the Indian Companies Act 2013
CO4	Students will get to know about the minorities and majority share holder's rights and process and conditions of winding up of the companies.

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

Reference Books:	
Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook on Companies Act 2013 Taxmann Publication f	
Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House	
Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English)	
Maheshwari SN And SK Maheshwari A Manual of Business Law 2nd Edition Himalaya Publishing House	
e-Learning Source:	
https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf	
https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf	
https://www.pwc.in/assets/pdfs/publications/2013/companies-act-2013-key-highlights-and-analysis.pdf	

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



Integral University, Lucknow

Effective from Session: 2025-26							
Course Code	C010302T/C M202	Title of the Course	Cost Accounting	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The 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	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	-	2	-
CO3	2	-	1	2	2	2	1	2	-	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
---	-------------------------------



Integral University, Lucknow

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	None				
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](http://www.lancer.com.tw/attachments/367_ErpBook(7).pdf)

Course Articulation Matrix: (Mapping of Cos with Pos and PSOs)

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO											
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
------------------------------------	--------------------



Integral University, Lucknow

Effective from Session:2023-24							
Course Code	C010305T/ CA241	Title of the Course	Essentials of Python	L	T	P	C
Year	II	Semester	III	5	1	0	6
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To introduce programming concepts using python, 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	CO1
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

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



Integral University, Lucknow

Effective from Session:2023-24							
Course Code	I010305T/ CM204	Title of the Course	Innovation and Entrepreneurship	L	T	P	C
Year	II	Semester	III	2	1	0	3
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Encourage the process of creative thinking and innovation, Build an entrepreneurial perspective to identify and tackle problems and explore new opportunities • Gain insight into building business models and plans • Identify tools and strategies that entrepreneurs may use for start-up, innovation and reinvention • Understand how to go from an idea to product and scale it up for sustainability • Develop skills to work in teams and build connections, collaborations and social networks.						

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	CO1
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, MauricioVianna, 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:											
http://www.untag-smd.ac.id/files/Perpustakaan_Digital_1/ENTREPRENEURSHIP%20Innovation%20and%20entrepreneurship.PDF											
https://www.drmishikantjha.com/booksCollection/Innovation%20and%20Entrepreneurship_%20Theory,%20Policy%20and%20Practice%20(%20PDFDrive%20).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
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
------------------------------------	--------------------



Integral University, Lucknow

Effective from Session:2023-24							
Course Code	Z030301T/ES225	Title of the Course	Human Values and Environment studies	L	T	P	C
Year	II	Semester	III	2	0	0	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Upon finishing the course, students will be able to come up with ethical reasoning for decision-making, frame ethical issues, and operationalize ethical choices. The course integrates various facets of human values and the environment.						

Course Outcomes	
CO1	Students can build fundamental knowledge of the interplay of markets, human value, ethics, and law and understand various challenges faced by individuals to counter unethical issues.
CO2	Students look at core concepts for business ethics as well as core concepts for anti-corruption.
CO3	Students look at core concepts for a morally articulate solution evolver to management issues in general, issues of sustainable development for a better environment, and know how environmental degradation has taken place.
CO4	Students should be aware of negotiations and international efforts to save the environment. How to develop sustainably Efforts taken up by the UN in Sustainable Development.
CO5	Students also know the efforts taken by India in sustainable development and the various environmental laws.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Human Values, Present Practices and Principles of Ethics	i. <i>Introduction:</i> Values, Characteristics, Types, Developing Value Systems in Indian Organizations, Values in Business Management, Value-Based Organizations, and Trans-cultural Human Values in Management Swami Vivekananda's philosophy of character building, Gandhi's concept of the Seven Sins, and APJ Abdul Kalam's view on the role of parents and teachers. ii. <i>Human Values and Present Practices:</i> Issues: Corruption and Bribe, Privacy Policy in Web and social media, Cyber Threats, Online Shopping, etc. Remedies: UK Bribery Act, Introduction to Sustainable Policies and Practices in the Indian Economy. iii. <i>Principles of Ethics:</i> Secular and Spiritual Values in Management: Introduction, Secular and Spiritual Values, Features, and Levels of Value Implementation Features of spiritual values. iv. <i>Corporate Social Responsibility:</i> Nature, Levels, Phases, Phases and Models of CSR, Corporate Governance CSR and Modern Business Tycoons Ratan Tata, Azim Premji, and Bill Gates.	07	CO1
2	Holistic Approach in Decision making, Discussion through Dilemmas and Case Studies	i. <i>Holistic Approach in Decision Making:</i> Decision Making, the Decision-Making Process, The Bhagavad Gita: Techniques in Management, Dharma, and Holistic Management. ii. <i>Discussion through Dilemmas:</i> Dilemmas in Marketing and Pharma Organizations, Moving from Public to Private Monopoly Context Dilemma of privatization, Dilemma on liberalization, Dilemma on social media and cyber security Dilemma on Organic Food, Dilemma on Standardization, Dilemma on Quality Standards. iii. <i>Case Studies</i>	08	CO2
3	Ecosystem and Biodiversity	i. <i>Concept, structure, and functions of ecosystems:</i> producer, consumer, decomposer, food web, food chain, energy flow, ecological pyramids. ii. <i>Conservation of Biodiversity:</i> In-situ and Ex-situ Conservation of Biodiversity Role of individuals in pollution control Human Population and Environment Sustainable Development India and the UN Sustainable Development Goals Concept of circular economy and entrepreneurship.	07	CO3
4	Environmental Laws, Quality, and Management	Environmental Laws, International Advancements in Environmental Conservation, Role of the National Green Tribunal, Air Quality Index, Importance of Indian Traditional Knowledge on the Environment, Bio assessment of Environmental Quality, Environmental Management System, Environmental Impact Assessment, and Environmental Audit.	08	CO4

Reference Books:
A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al.
JUSTICE: What's the Right Thing to Do? Michael J. Sandel.
Human Values by A. N. Tripathi New Age International.
Environmental Management by N.K. Uberoi.
e-Learning Source:
https://www.un.org/sustainabledevelopment/sustainable-development-goals/
https://www.india.gov.in/my-government/schemes/
https://www.legislation.gov.uk/ukpga/2010/23/contents/
Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN: 9780141918921

	Course Articulation Matrix: (Mapping of Cos with Pos and PSOs)										
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	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-Low Correlation; 2- Moderate Correlation; 3 Substantial Correlations

<div></div>	<div></div>
Name & Sign of Program Coordinator	Sign & Seal of HoD



Integral University, Lucknow
Department of Commerce
Study and Evaluation Scheme

Program: Bachelor of Commerce

Semester-IV

S.No.	Course code	Course Title	Type of Paper	Period Per/hr/week/sem.			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development
1	C010401T/CM 206	Income Tax Law and Accounts	Major	03	1	0	15	10	25	75	100	3:1:0	04	√		√					4
2	C010402T/CM 207	Fundamentals of Marketing	Major	03	1	0	15	10	25	75	100	3:1:0	04	√	√	√					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						√	√	3,4
5	CM209	Internship -I	Major	00	00	06	15	10	25	75	100	0:0:6	03	√	√	√		√		√	4,5,8,9,10
Total				11	03	06	75	50	125	375	500		17								



Integral University, Lucknow

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 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-filing 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	
https://kamarajcollege.ac.in/wp-content/uploads/Elective-Income-Tax-Law-Practice-L.pdf	

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



Integral University, Lucknow

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 of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.						

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/XVliirfAJRc
https://www.tndalu.ac.in/econtent/23_Fundamental_of_Marketing_Management.pdf

Course Articulation Matrix:(Mapping of Cos with Pos and PSOs)											
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO											
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
---	-------------------------------



Integral University, Lucknow

Effective from Session:2025-26							
Course Code	C010404T/ CM208	Title of the Course	Fundamentals of Entrepreneurship	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for Their applications in business decisions.						

Course Outcomes	
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, Angel 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	PO2	PO3	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
------------------------------------	--------------------



Integral University, Lucknow

Effective from Session: 2023-24							
Course Code	Z040401T/PH201	Title of the Course	Physical Education and Yoga	L	T	P	C
Year	Second	Semester	Fourth	2			2
Pre-Requisite	-	Co-requisite	-				
Course Objectives	Equip students with a comprehensive understanding of physical education, fitness, and wellness. Gain knowledge in physical education, fitness, wellness, weight management, and lifestyle choices. Explore the relationship between yoga and mental health. Emphasize the value of education. Delve into traditional games, their cultural significance, and their benefits. Apply knowledge for physical fitness, mental well-being, and a balanced lifestyle. Develop critical thinking, problem-solving skills, communication skills, and appreciation for traditional games as part of cultural heritage and physical activity promotion.						

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	i. Meaning, Definition, Aim and Objective. ii. Misconception About Physical Education. iii. Need, Importance and Scope of Physical Education in Modern Society. iv. Physical Education Relationship with General Education. v. Physical Education in India before Independence. vi. Physical Education in India after Independence.	15	1
2	Concept of Fitness and Wellness, Weight Management, and Lifestyle	i. Meaning, Definition and Importance of Fitness and Wellness. ii. Components of Fitness. iii. Factor Affecting Fitness and Wellness. i. Meaning and Definition of Obesity. ii. Causes of Obesity. iii. Management of Obesity. iv. Health problems due to Obesity. i. Meaning, Definition, Importance of Lifestyle. ii. Factor affecting Lifestyle. iii. Role of Physical activity in the maintains of Healthy Lifestyle.	15	2, 3
3	Yoga and Meditation	i. Historical aspect of yoga. ii. Definition, types of scopes & importance of yoga. iii. Yoga is related to mental health and value education. iv. Yoga is related to Physical Education and sports. v. Definition of Asana, differences between asana and physical exercise. vi. Definition and classification of pranayama. vii. Difference between pranayama and deep breathing. viii. Practical: Asana, Suraya-Namaskar, Bhujang Asana, Naukasana, Halasana, Vajrasana, Padmasana, Shavasana, Makrasana, Dhanurasana, Tad Asana. ix. Pranayam: Anulom, Vilom.	15	3, 4
4	Traditional Games of India and Recreation in Physical Education	i. Meaning. ii. Types of Traditional Games Gilli- Danda, Kanche, Stapu, Gutte, etc. iii. Importance/ Benefits of Traditional Games. iv. How to Design Traditional Games. i. Meaning, Definition of Recreation. ii. Scope and Importance of Recreation. iii. General Principles of Recreation. iv. Types of Recreational Activities. v. Aerobics and Zumba (Fir India Movement).	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.

Braj Bilari Nigam, Yoga Power, The Kpath 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 Jerusalem, "A Guide To Yoga" Parragon Bath, Baiihe-2004.

नारंग, f यंका, पर परागत भारतीय खेल, " पो?स प ललके शन" , नई द ल , 2007.

e-Learning Source:

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

<https://www.bing.com/videos/search?q=yoga&&view=detail&mid=C44E1F48814EBF788F1DC44E1F48814EBF788F1D&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3Dyoga%26FORM%3DHDRSC4>

<https://www.youtube.com/watch?v=s2NQhpFGIOg>

https://www.youtube.com/watch?v=3p4r_ad2Y7g

<https://www.youtube.com/watch?v=JYg0Vu6-RUk>

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	PSO3	PSO4	PSO5
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
CO5	1	1	1	1	-	-	-	-	-	-	-	-	1	-	-	2	1

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

Name & Sign of Program Coordinator	Sign & Seal of HoD
------------------------------------	--------------------