





## Integral University, Lucknow

Effective from Session: 2020-21

Course Code	BM 213	Title of the Course	Indian Economy	L	T	P	C
Year	2nd	Semester	3rd	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

**Course Objectives** The objective of this course is to acquaint students with Indian economy and its various aspects. It aims to make the students aware of how Indian economy is influencing the business environment in Indian context.

**Course Outcomes**

<b>CO1</b>	Understand and evaluate the structure and characteristics of Indian economy since Independence.
<b>CO2</b>	Understand and analyze the significance of planning for the development & progress of the nation.
<b>CO3</b>	To understand, analyze and evaluate the role of agriculture sector in economic growth and development. Evaluate the progress and changing nature of agricultural sector and its contribution to the economy as a whole.
<b>CO4</b>	To understand, analyze and evaluate the concept of industrial growth and its impact of various sector
<b>CO5</b>	To understand, analyze and evaluate the reasons and causes of numerous economic problems prevailing in the society & understand the recent trends of trade.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>National Income and Infrastructure</b>	Concept of economic growth and economic development, basic characteristics of Indian economy, national income of India: growth, structure, and interstate variation changes in structure of Indian economy (Primary sector, Secondary sector and Tertiary sector). Infrastructure: physical and social, role of infrastructure in economic development.	10	CO1
2	<b>Planning and Economic Development</b>	Indian planning: objectives, priorities, and basic strategy. Achievements of economic planning, latest five year plan	8	CO2
3	<b>Agriculture and Land reforms</b>	Agriculture: production and productivity trends, green revolution, land reforms, rural credit.	8	CO3
4	<b>Industrial Growth</b>	Industrial sector: industrial growth during planning period, industrial policy (Liberalization, Globalization and Privatization), changing profile of public sector	9	CO4
5	<b>Major economic problems and Foreign Trade</b>	Major economic problems: population, unemployment, poverty, inequality, inflation, regional imbalances .Recent trends in foreign trade of India, WTO and Indian economy, Export Import Policy (2002 2007), GATT, FEMA, TRIPS, TRIMS.	10	CO5

**Reference Books:**

Basu, K., The Oxford Companion to Economics in India, Oxford University Press, New Delhi Latest edition. 2019.

Government of India Planning Commission, Latest edition 2018.

Jalan, B., The Indian Economy: Problems and Prospects, Viking, Delhi, Latest edition 2019.

Parthasarthy, G., Economic Reforms and Rural Development in India, Academic Foundation, New Delhi, Latest edition 2019.

Debraj Ray, Development Economics, Oxford University Press, Delhi, Latest edition. 2019.

**e-Learning Source:**

<https://nptel.ac.in/courses/109104184>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
	<b>CO1</b>	1	-	1	2	-	1	-	2	2	1
<b>CO2</b>	2	-	1	2	2	1	-	2	1	1	2
<b>CO3</b>	1	1	2	-	1	2	2	1	2	2	-
<b>CO4</b>	2	2	2	2	2	2	2	3	-	2	3
<b>CO5</b>	2	1	2	1	2	2	2	2	2	2	3

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM-214	<b>Title of the Course</b>	Mercantile Law	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	Semester III				
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	NONE	3	1	0	4
<b>Course Objectives</b>	To provide general introduction to the legal environment that affects individuals, business and business transactions.						

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM-214	<b>Title of the Course</b>	Mercantile Law	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II Year	<b>Semester</b>	Semester III				
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None	3	1	0	4
<b>Course Objectives</b>	To provide general introduction to the legal environment that affects individuals, business and business transactions.						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Indian Contract Act</b>	Indian Contract Act 1872: definition and meaning of contract, essentials of a valid Contract: offer and acceptance consideration, free consent, and capacity of parties. Legality of objective void agreements.	10	CO1
2	<b>Indian Contract Act</b>	Performance of contract and discharge of Contract, remedies for breach of contract, basic concepts of contract of indemnity and guarantee.	7	CO2
3	<b>Indian Partnership Act</b>	Indian Partnership Act 1932: definition and nature of partnership, rights and duties of a partner, dissolution of partnership Firm.	8	CO3
4	<b>Sale of Goods Act</b>	Sale of Goods Act 1930: definition of sales, essentials for contract of sale. meaning of conditions and warranties. implied warranties – Caveat Emptor. Transfer of ownership, rights of unpaid seller and other remedial measures.	10	CO4
5	<b>Environmental (Protection) Act</b>	Dimensions of environmental problems, pollution and its kinds. The Environmental (Protection) Act, 1986, The water (Prevention & Control of Pollution) Act, 1974, The Air(Prevention & Control of Pollution) Act, 1981.	10	CO5

**Reference Books:**

- Chawla, Garg, and Sareen.: Mercantile Law, Latest edition, Kalyani, 2019.
- Robert W, Emerson, Barron’s Educational Series, 2019.
- Gulshan, S.K.: Business Law, Latest edition, 2020.
- Parthasarthy, G., Economic Reforms and Rural Development in Indian Contract Act, Academic Foundation, New Delhi, Latest edition. 2019.
- Debraj Ray, Mercantile Law, Oxford University Press, Delhi, Latest edition. 2018.

**e-Learning Source:**

<https://nptel.ac.in/courses/110105159>

<b>Course Articulation Matrix: (Mapping of COs with POs and PSOs)</b>									
<b>PO-PSO CO</b>	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	2	1	1	2	3	2	1	3
<b>CO2</b>	2	3	2	3	2	2	2	2	1
<b>CO3</b>	3	2	2	-	3	1	3	2	2
<b>CO4</b>	2	-	2	2	3	2	-	3	3
<b>CO5</b>	1	1	1	1	2	3	-	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: 2020-21</b>							
<b>Course Code</b>	BM215	<b>Title of the Course</b>	Cost and management accounting	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The primary objective of the course is to comprehend the basic concepts and methods of costing, cost allocation and control.						
<b>Course Outcomes</b>							
<b>CO1</b>	To give in-depth knowledge of cost and cost accounting, its elements and detailed classification of cost.						
<b>CO2</b>	To acquire better understanding of cost analysis and budgetary control.						
<b>CO3</b>	To provide conceptual knowledge of marginal costing, its application and techniques.						
<b>CO4</b>	To acquire in-depth understanding of standard costing and variance analysis.						
<b>CO5</b>	To describe management accounting in the light of funds flow and cash flow statement.						
<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>			<b>Contact Hrs.</b>	<b>Mapped CO</b>	
1	<b>Introduction</b>	Introduction: cost and cost accounting, scope, objectives, advantages and disadvantages, cost control and cost reduction; elements of cost, components of total cost, classification of cost: fixed, variable, semi variable, product, and period costs, direct and indirect costs, relevant, irrelevant costs; shut-down, and sunk costs; controllable and uncontrollable cost: avoidable and unavoidable cost; imputed cost			10	CO1	
2	<b>Cost Sheet &amp; Budget</b>	Analysis of Cost – preparation of Cost Sheet, Estimate, Tender and Quotation; Budgetary Control: meaning, classification, types of budget.			10	CO2	
3	<b>Marginal Costing</b>	Marginal Costing: Marginal Cost vs. Marginal Costing; contribution, P/V ratio; break even analysis, margin of safety, application of marginal costing.			8	CO3	
4	<b>Standard costing &amp; variance analysis</b>	Standard costing and Variance analysis: material variances, labour variances.			7	CO4	
5	<b>Management accounting</b>	Funds flow statement. Cash flow statement (as per AS3)			10	CO5	
<b>Reference Books:</b>							
Maheshwari S. N; Principles of Management accounting, Sultan Chand and Sons, Latest edition.2018.							
M. Ravi Kishore, Cost and Management Accounting, Taxman's, Latest edition. 2019.							
Shukla & Grewal's, Cost & Management Accounting, S. Chand, Latest edition.2020.							
K. Dhanesh Khatri, Accounting for Management, Mc Graw Hill publishing house, Latest edition.2018.							
Khan and Jain; Management Accounting, Tata Mc Graw Hill publishing house, Latest edition.2019.							
<b>e-Learning Source:</b>							
<a href="https://onlinecourses.nptel.ac.in/noc19_mg38/preview">https://onlinecourses.nptel.ac.in/noc19_mg38/preview</a>							
<a href="https://www.udemy.com/topic/cost-accounting/">https://www.udemy.com/topic/cost-accounting/</a>							
<a href="https://onlinecourses.swavam2.ac.in/cec21_cm01/preview">https://onlinecourses.swavam2.ac.in/cec21_cm01/preview</a>							
<a href="https://www.coursera.org/learn/financial-accounting-polimi">https://www.coursera.org/learn/financial-accounting-polimi</a>							

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

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM251	<b>Title of the Course</b>	Introduction to Financial Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	At the end of this subject, students will be familiar with the basic concepts of financial management including leverages, cost of capital, capital budgeting, capital structure, working capital, and dividend policy.						

Course Outcomes	
<b>CO1</b>	To know about the basic concepts of financial management.
<b>CO2</b>	To understand the leverages and cost of capital.
<b>CO3</b>	To describe the various techniques of capital budgeting.
<b>CO4</b>	To learn about the concept of management of working capital.
<b>CO5</b>	To know about the dividend policy and capital structure.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Introduction to Financial Management</b>	Meaning and Definition of Financial Management, Goals of Financial Management, The Fundamental Principle of Finance, Risk-return trade-off, Agency problem, Emerging roles of financial managers in India; Time Value of Money: Future Value, Present Value, Annuity, Perpetuity.	09	1
2	<b>Leverages and Cost of Capital</b>	Leverages: Operating leverage, financial leverage and Combined leverage, EBIT-EPS analysis, Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC	09	2
3	<b>Techniques of Capital Budgeting</b>	Capital Budgeting – Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI, IRR, Accept/reject criteria	09	3
4	<b>Management of Working Capital</b>	Introduction, Concepts of working capital, Operating and cash conversion cycle, Permanent and variable working capital, Balanced working capital position, Determinants of working capital, Issues in working capital management, Estimating working capital requirement.	09	4
5	<b>Dividend Policy and Capital Structure</b>	Meaning of dividend policy, factors influencing dividend policy, objectives of dividend policy, stability of dividends, forms of dividend; Meaning of Capital Structure, factors determining capital structure, capital structure planning and policy, approaches to establish target capital structure.	09	5

**Reference Books:**

- Chandra P., Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill, New Delhi.2019.
- Van Horn James C, Financial Management and Policy, Prentice Hall of the India, New Delhi.2018.
- Khan YM and Jain PK, Financial Management - Text and Problems, ,5 Edition, Tata McGraw Hill Publishing Company Ltd, New Delhi. 2019.
- Reddy G.S., Financial Management: Theory and Practice,2nd Edition, Himalayan Publications, New Delhi 2019.
- Michael C. Ehrhardt and Eugene F. Brigham. (2008). Corporate Finance. (1sted.). South-Western Pub 2020.

**e-Learning Source:**

- Financial Management Specialization (<https://in.coursera.org/specializations/financial-management>)
- Financial Management (<https://www.classcentral.com/course/swayam-financial-management-17605>)
- Fundamentals of Financial Management (<https://www.classcentral.com/course/swayam-fundamentals-of-financial-management-17618>)

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
	<b>CO1</b>	2	2	3	2	2	2	1	2	2	3
<b>CO2</b>	2	1	3	2	1	2	2	3	2	2	2
<b>CO3</b>	3	2	3	2	1	2	1	2	3	2	2
<b>CO4</b>	2	1	2	2	1	2	2	3	2	1	2
<b>CO5</b>	2	1	2	2	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: 2020-21</b>							
<b>Course Code</b>	BM256	<b>Title of the Course</b>	Fundamentals of Foreign Trade	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	To impart a clear understanding of framework of Export Import Trade, various documents related to procedures in exporting and importing, export shipment procedures, export finance and export incentives.						

Course Outcomes	
<b>CO1</b>	To know about the overview on foreign trade.
<b>CO2</b>	To understand the conducting business in multiple countries.
<b>CO3</b>	To describe the economic integration and agreements.
<b>CO4</b>	To learn about the concept of joint ventures and foreign collaborations.
<b>CO5</b>	To know about the regulations for foreign trade.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>An Overview on Foreign Trade</b>	Importance - nature and scope of International business; Modes of entry into International Business. Internationalization process and managerial implications	9	CO1
2	<b>Conducting Business in Multiple Countries</b>	Framework for analysing international business environment – Domestic, foreign and global environments and their impact on international business - UNESCO guidelines.	9	CO1,CO2
3	<b>Economic Integration and Agreements</b>	Levels of Economic integration, NAFTA, SAFTA, ASEAN, EU and recent multilateral agreement in India's foreign trade.	9	CO3
4	<b>Joint Ventures and Foreign Collaborations</b>	Joint Ventures and other forms for strategic alliances: Traditional and emerging reasons for forming strategic alliances: Pitfalls in strategic alliances; Making cross-cultural alliances work	9	CO4
5	<b>Regulations for Foreign Trade</b>	India Laws and Regulations Governing International Business Transactions, Taxation of foreign income; foreign investment; Setting up offices and branches abroad.	9	CO5

**Reference Books:**

- Ghanshyam Sharma. International Trade Theory and Practice. Centrum Press.2018.
- Swami, K.D. International Trade, Krishna Publications 2017.
- M.L. Varna. Foreign Trade Management. Government of India., Pan Pacific Publications 2018.
- Singhai : International Trade, Tata McGrawhill 2016.

**e-Learning Source:**

- [https://onlinecourses.nptel.ac.in/noc22\\_hs98/preview](https://onlinecourses.nptel.ac.in/noc22_hs98/preview)
- <https://www.nptel.com/courses-certifications/foreign-trade-courses-brpg>
- <http://niryatbandhu.iift.ac.in/exim/>
- [https://www.wto.org/english/tratop\\_e/devel\\_e/train\\_e/elearning\\_e.htm](https://www.wto.org/english/tratop_e/devel_e/train_e/elearning_e.htm)

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO4	PSO5
CO1	1	3	1	2	2	1	1	1	1	1	1
CO2	1	-	1	2	2	2	2	2	1	1	2
CO3	-	1	2	1	1	-	2	1	1	3	-
CO4	2	1	1	1	3	1	1	1	-	2	2
CO5	1	1	-	1	1	1	1	-	2	1	1

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM257	<b>Title of the Course</b>	Fundamentals of Business Taxation	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	To help students understand the fundamentals of taxation including both direct and indirect taxation.						

<b>Course Outcomes</b>	
<b>CO1</b>	To know about the basic concepts of taxation and agricultural income.
<b>CO2</b>	To understand the computation of taxable income under the different heads of income.
<b>CO3</b>	To describe the computation of the total taxable income of an individual.
<b>CO4</b>	To learn about the concept of the CST.
<b>CO5</b>	To know about the Goods and Services Tax.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	<b>Introduction to Taxation</b>	Introduction, Canons of Taxation, Types of Taxes, Definitions- Income, Person, Assesses, Assessment year, Pervious year, Agricultural Income (simple numerical problems). Exempted Incomes U/S 10, Capital and Revenue Income and expenditure, Residential Status and Incidence of Tax	9	CO1
2	<b>Computation of Taxable Income under the Different Heads of Income</b>	Income from Salary- Meaning of salary, Allowances, Perquisites, Deductions from salary (Theory and Problems); Income from House Property - Basis of Chargeability, Annual Value, Self-occupied and let out property- Deductions (Theory and Problems); Profits and Gains of Business & Profession -Definitions, Concepts, Practical Aspects - Deductions expressly allowed and disallowed (Theory only); Capital Gains - Chargeability-Definitions- Practical aspects - Cost of Improvement – Indexation - Short term and long term capital gains- Exemptions (Theory only); Income from other sources - Chargeability- Deductions- Amounts not deductible (Theory only)	9	CO2
3	<b>Computation of Total Taxable Income of an Individual</b>	Gross total Income- deductions from GTI, Calculation of tax liability- (Rates applicable for respective Assessment year) Education cess, Refund of tax.	9	CO3
4	<b>Customs Act</b>	Customs Act - Meaning – Types of Customs Duties – Valuation for Customs Duty, levy, and exemption from customs duty. Offenses and prosecution, Baggage rules, carrying of currency, gold, and goods (Theory only)	9	CO4
5	<b>Goods and Services Tax Act</b>	Goods and Services Tax Act: Overview, extent and scope, Levy and Collection of Central/State Goods and Services Tax, Composition Levy, Taxable person, Power to grant exemption from tax, Remission of tax on supplies found deficient in quantity. Change in tax rates, improvements, and critiques of the law. Grievance redressal system, Model tax calculations.	9	CO5

<b>Reference Books:</b>
Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice, Sahitya Bhawan Publications,2022.
Girish Ahuja and Ravi Gupta, “Simplified Approach to Income Tax”, Flair Publication 2021.
Girish Ahuja and Ravi Gupta, “Systematic Approach to Income Tax”, Wolters Kluwer, 2021.
<b>e-Learning Source:</b>
<a href="https://onlinecourses.swayam2.ac.in/cec23_cm03/preview">https://onlinecourses.swayam2.ac.in/cec23_cm03/preview</a>
<a href="https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009">https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009</a>

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

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

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

<b>Effective from Session:</b> 2015-16							
<b>Course Code</b>	BM 218	<b>Title of the Course</b>	Essentials of Research Methodology	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	Second	<b>Semester</b>	Fourth	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of this paper is to understand the various aspects of research, identify the various tools available to a researcher. Research can help the marketing manager in decision making.						
<b>Course Outcomes</b>							
<b>CO1</b>	To describe the meaning and role of Research Methodology.						
<b>CO2</b>	To formulate the research problem and understanding the major research designs.						
<b>CO3</b>	To demonstrate the understanding of attitude, its measurement and its scaling.						
<b>CO4</b>	To understand various sampling techniques and develop understanding of data collection and fieldwork, and determine data sources and learn the art of designing a questionnaire.						
<b>CO5</b>	To enable students to analyze data using various techniques and to learn how to communicate the results and follow up.						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Introduction of Research</b>	Define research, aims and objectives. Formulating the research problem, choice of research design, types of research design, and sources of experimental errors.	10	1
2	<b>Sample and Sampling Design</b>	Some basic terms, advantages and limitation of sampling, sampling process, types of sampling, types of sample designs, testing of hypothesis, determining the sample size, sampling distribution of the mean.	10	2
3	<b>Scaling Techniques</b>	The concept of attitude, difficulty of attitude measurement, types of scales, criteria for good test, use of scaling in marketing research.	5	3
4	<b>Data Collection Methods</b>	Secondary data, sources of secondary data, primary data, collection of primary data observation, Questionnaire, designing of questionnaire, interviewing. Data Processing and Tabulation: Editing coding, problems in editing, tabulation.	10	4
5	<b>Data Analysis &amp; Report Writing</b>	Measurement of central tendency, dispersion, Tests of significance based on t, f and z distribution and chi-square test, Cross tabulation. Interpretation and Report Writing: Interpretation, types of research reports, guidelines for writing a report, writing a report format, evaluation of research report.	10	5

**Reference Books:**

- Beri, G.C.; Marketing Research, Tata McGraw Hill, New Delhi, India, 2013
- Gupta, S.L., Marketing Research, Excel Books, India, 2004.
- Tull & Hawkins; Marketing Research, Prentice Hall of India, New Delhi, India, 2000
- Kothari, C.R. Research Methodology – Methods and Techniques , New Age: New Delhi, 2004

**e-Learning Source:**

- [https://onlinecourses.nptel.ac.in/noc22\\_ge08/preview](https://onlinecourses.nptel.ac.in/noc22_ge08/preview)
- <https://www.udemy.com/course/research-methods/>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
	<b>CO1</b>	3	2	2	1	1	3	1	3	3	1
<b>CO2</b>	3	3	1	1	1	3	1	3	3	1	3
<b>CO3</b>	3	3	1	2	1	3	1	3	3	2	3
<b>CO4</b>	3	3	2	3	1	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	1	1	1	3	3	2	3

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

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

<b>Effective from Session: 2021</b>							
<b>Course Code</b>	BM220	<b>Title of the Course</b>	Consumer Behaviour & Decisions	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	2	<b>Semester</b>	4	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	To familiarize and acquaint the student with an overview of the Indian consumer behaviour practices and preferences Theaim is to provide knowledge about changing trends in the field of consumer behaviour.						

**Course Outcomes**

<b>CO1</b>	To know about the concept and the importance of consumer behavior. It will help them to know the different models associated with the consumers.
<b>CO2</b>	To understand the fundamentals of the individual as the consumer. It will help them to know the influence of the motivation and personality.
<b>CO3</b>	To describe the individual consumer knowledge. It will help them to understand the concepts of consumer learning and personality of the consumers
<b>CO4</b>	To learn about the concept of the consumer behavior in terms of attitude and group.
<b>CO5</b>	To provide insights into the influence of social and cultural setting over consumer in the present business world.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	<b>Introduction To Consumer Behaviour</b>	Consumer Behaviour: Nature, Scope & application of consumer Behaviour, Roles of Consumer as an individual, consumer decision making models, basic consumer research.	10	1
2	<b>consumer As an Individual</b>	Consumer motivation: needs & goals, positive & negative motivation, types & systems of needs hierarchy & trio of needs. Personality: nature, theories; Freudian, Neo-Freudian & trait.	10	2
3	<b>Organizational Behaviour And Consumer</b>	Perception: sensation, absolute threshold and differential threshold. Learning: classical learning, instrumental, learning and cognitive learning theories.	10	3
4	<b>Consumer Behaviour &amp; Group Influence</b>	Attitude: tri component attitude model and sources of influence, Consumer in social & cultural setting: Reference Groups: concepts, factors affecting reference groups, social class & its measurement.	7	4
5	<b>Consumer In Social &amp; Cultural Setting</b>	Culture & sub culture: Definition & influence. Introduction to opinion leadership & consumer innovation	8	5

**Reference Books:**

- Consumer Behaviour: Schiffman & Kanuk, (Pearson Education 7/e).2012
- Consumer Behaviour: concept & application Loudon, David Bitta, Elbert Edition),2010
- Consumer Behaviour : Hawkins, Best , Coney,2016
- Consumer Behaviour : Hoyer D Wyne, Maclains J, D E Borah, senage learning.2010

**e-Learning Source:**

- <https://www.youtube.com/watch?v=ZfTZbQ7fFdg>
- <https://www.studocu.com/in/document/new-horizon-institute-of-technology-and-management/principles-of-marketing/module-2-full-notes-nep/30993479>
- <https://www.youtube.com/watch?v=7Afox-66Ftk>
- [https://www.youtube.com/watch?v=Y\\_mFPoY8sl4](https://www.youtube.com/watch?v=Y_mFPoY8sl4)

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

<b>PO- PSO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	1	2	-	1	1	2	2	2	1	2
<b>CO2</b>	2	2	3	1	-	3	1	2	-	-	1
<b>CO3</b>	1	-	2	3	1	1	-	1	2	1	2
<b>CO4</b>	2	3	1-	2	2	-	2	1-	-	2	3
<b>CO5</b>	-	1		3	2	2	1		1	1	-

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

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

<b>Effective from Session:</b>													
<b>Course Code</b>		BM222		<b>Title of the Course</b>				Quality Management		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>		II		<b>Semester</b>				IV		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>		NONE		<b>Co-requisite</b>				NONE					
<b>Course Objectives</b>		The objective is to make students understand the concept and culture of total quality management and also develop skills to use SQC techniques and other quality tools in solving quality-related problems. The Course also makes students learn approaches for implementing and managing quality for product and services.											
<b>Course Outcomes</b>													
<b>CO1</b>	Evaluate the principles of quality management and to explain how these principles can be applied within quality management.												
<b>CO2</b>	Develop and understanding on Quality Management (QM) philosophies and frameworks.												
<b>CO3</b>	Critically analyze the strategic issues in quality management, including current issues and developments, and to devise and evaluate quality implementation plans.												
<b>CO4</b>	Identify the key aspects of the quality improvement cycle and to select and use appropriate tools and techniques for controlling, improving and measuring quality.												
<b>CO5</b>	Explain the regulation and the phases of a Quality system Certification process.												
<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>							<b>Contact Hrs.</b>	<b>Mapped CO</b>			
1	<b>Introduction to Quality Management</b>	Definitions – QM framework, benefits, awareness and obstacles. Quality – vision, mission and policy statements. Customer Focus – customer perception of quality, Translating needs into requirements, customer retention. Dimensions of product and service quality. Cost of quality.							10	CO1			
2	<b>Principles and Philosophies of Quality Management</b>	Overview of the contributions of Deming, Juran, Crosby, Ishikawa, Taguchi techniques – introduction, loss function, parameter and tolerance design, Concepts of Quality circle, Japanese 5S principles and 8D methodology							10	CO2			
3	<b>Statistical Process Control and Process Capability</b>	Meaning and significance of statistical process control (SPC) – construction of control charts for variables and attributed. Process capability – meaning, significance and measurement – Six sigma concepts of process capability. Reliability concepts – definitions, reliability in series and parallel, product life characteristics curve. Total productive maintenance (TMP), Business process re- engineering (BPR).							10	CO3			
4	<b>Tools and Techniques for Quality Management</b>	Quality functions development (QFD) – Benefits, Voice of customer, information organization, House of quality (HOQ), building a HOQ, QFD process. Failure mode effect analysis (FMEA) – requirements of reliability, failure rate, FMEA stages, design, process and documentation. Seven old (statistical) tools. Seven new management tools. Bench marking and POKA YOKE.							07	CO4			
5	<b>Quality Systems Organizing and Implementation</b>	Introduction to ISO – quality management systems – guidelines for performance improvements. Quality Audits. TQM culture, Leadership – quality council, employee involvement, motivation, empowerment, recognition and reward.							08	CO5			
<b>Reference Books:</b>													
Dale H. Besterfield ,Total Quality Management (Old Edition) 2011													
Pearson Publications D.R. Kiran ,Total Quality Management,2016													
Butterworth-Heinemann Publication John S Oakland , TQM: Text with Cases Paperback 2003													
Routledge David Hoyle, Quality Management Essentials 2006.													
Routledge Besterfield Dale H., Total Quality Management (TQM) by Pearson .2018													
<b>e-Learning Source:</b>													
<a href="https://www.youtube.com/watch?v=5pMWmU_8lfl&amp;list=PLPjSqITyvDeUUUwunywq41vJZofQEzMI">https://www.youtube.com/watch?v=5pMWmU_8lfl&amp;list=PLPjSqITyvDeUUUwunywq41vJZofQEzMI</a>													
<a href="https://www.youtube.com/watch?v=aBN2ZPhn0IA">https://www.youtube.com/watch?v=aBN2ZPhn0IA</a>													
<b>Course Articulation Matrix: (Mapping of COs with POs and PSOs)</b>													
<b>PO-PSO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>		
<b>CO1</b>	2	2	2	1	3	1	2	2	1	3	1		
<b>CO2</b>	-	-	3	-	2	-	-	3	1	3	1		
<b>CO3</b>	1	-	1	3	-	-	-	3	2	4	2		
<b>CO4</b>	3	3	3	-	2	2	2	3	2	4	4		
<b>CO5</b>	-	1	2	2	1	1	3	3	2	4	3		

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

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

<b>Effective from Session:2020-21</b>							
<b>Course Code</b>	BM-258	<b>Title of the Course</b>	Services Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	IV	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	At the end of this subject, students will be able to familiarize with the uniqueness of the services characteristics and its marketing implications and to discuss measure and analyze several facets in the area of services marketing essential for the success of a service sector.						

Course Outcomes	
<b>CO1</b>	To understand the purpose, process and applications of GAP models of service quality.
<b>CO2</b>	knowledge of understanding the determinants of Factors influencing Customer perception of services.
<b>CO3</b>	To create practical awareness about the current trends in Agencies & Travel Organization Tour Operations.
<b>CO4</b>	To explain the customer expectation through market research.
<b>CO5</b>	To understand the objective of Service design and positioning-Challenges of service design.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Consumerbehaviour inservices	Concepts, contribution and reasons for the growth of services sector, difference in goods and service in marketing, myths about services, characteristics of services, concept of service marketing triangle, service marketing mix, GAP models of service quality. <b>Marketing challenges in service industry.</b>	09	CO1
2	Tourism, Hotel and Hospital Management	Search, Experience and Credence property, consumer expectation of services, two levels of expectation, Zone of tolerance, Factors influencing customer expectation of services. Customer perception of services-Factors that influence customer perception of service, Service encounters, Customer satisfaction, Strategies for influencing customer perception	09	CO2
3	Understanding customer expectation through market research	Introduction; Concept & Nature of Tourism; Significance & Impact of Tourism;Market Segmentation in Tourism; Tourism marketing Mix Management of Travel Services: Role of Travel Agencies & Travel Organization Tour Operations -Meaning and services. Management of Hotel Industry: Hotels; Facilities; Theguest Cycle; classification of hotels; Introduction to Hospitals; Development of Hospitals; Facilities; Personnel; Administration; Hospital service extensions Pharma	09	CO3
4	Customer defined service standard	Key reasons for GAP 1, using marketing research to understand customer expectation, Types of service research, Building customer relationship throughretention strategies –Relationship marketing, Evaluation of customer relationships, Benefits of customer relationship, levels of retention strategies, Market segmentation-Basis & targeting in services	09	CO4
5	Consumer behaviour in services	“Hard” & “Soft” standards, process for developing customer defined standards Leadership Measurement system for market driven service performance-key reasons for GAP-2 service leadership- Creation of service vision and implementation, Service quality as profit strategy, Role of service quality In offensive and defensive marketing. Service design and positioning-Challenges of service design, new service development-types, stages. Service blue printing-Using & reading blue prints. Service positioning-positioning on the five dimensions of service quality, Service Recovery.	09	CO5

**Reference Books:**

Dr.Shajahan. S, (2016) Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition.

Christopher Lovelock, (2014) Services Marketing- Pearson Education, 2014

Valarie AZeithmal& Mary Jo Bitner (2018), Services Marketing- 5/e, TMH.

Kenneth E Clow& David L. Kurtz, (2017) Services Marketing: Operation, Management and Strategy -2/e, Biztantra

**e-Learning Source:**

[https://onlinecourses.nptel.ac.in/noc23\\_hs12/preview](https://onlinecourses.nptel.ac.in/noc23_hs12/preview)

[https://onlinecourses.nptel.ac.in/noc21\\_mg52/preview](https://onlinecourses.nptel.ac.in/noc21_mg52/preview)

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

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

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

<b>Effective from Session:2020-21</b>							
<b>Course Code</b>	BM259	<b>Title of the Course</b>	Investment Banking and Operations	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	IV	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of the subject is to provide in-depth knowledge to students on Investment Banking Services and Operations such as Trade Processing, Reconciliations, Risk Management and preparation of MIS.						

CourseOutcomes	
<b>CO1</b>	To identify the functions performed by an investment bank.
<b>CO2</b>	To understand the role of each participant in connecting buyers and sellers in stock markets.
<b>CO3</b>	To elaborate the importance of Global Financial Instruments.
<b>CO4</b>	To analyze the stages involved in the collateral management process.
<b>CO5</b>	To demonstrate the ability in the calculation of VAR margin.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Investment Banking	Introduction to Investment Banking: Meaning, role and functions of Investment Banker, key functions of security trading organization, custodian, depository & securities dealing & investment banking - Various market participants – Hedge fund, Portfolio Managers, Institutional Investors	9	CO1
2	Global Financial Instruments	Global Financial Instruments – Equity, Debt, Derivatives, Forex, Commodities, SWAPS, Mortgage-Backed Securities, Asset Backed Securities, CDS, Warrants, REITS, LEAPS, STRIPS.	9	CO2
3	Introduction to Trade lifecycle	Introduction to Trade life cycle- Equity & Debt Understanding the Trade execution, trade capture, trade enrichment, trade confirmation-SWIFT FIX transaction reporting function, Brokerage Calculation, Brokerage Calculation, Settlement Terminologies, Clearing & Settlement process – Settlement instructions- Types of trade settlements, Role of Custodian.	9	CO3
4	Corporate Actions	Corporate Actions: Introduction to Corporate Actions - Mandatory & Voluntary, Corporate events - Bonus issue, stock split, right issue reverse stock split -Special Corporate action events with options – impact of corporate actions on portfolio statement.	9	CO4
5	Risk Management and lending services	Risk Management and lending services: Functions of Treasury Department, Role of Risk Manager, Collateral ISDA Management Process, Margin and VAR Calculation, Norms – Regulatory and Compliance Responsibilities. Margin Security Lending and Borrowing (SLB), Concept of Funding, External – Internal reconciliation and cash management.	9	CO5

<b>Reference Books:</b>
Treasury, Investment and Risk Management (2nd Edition 2017) Unknown Binding – 2017 by 2nd Edition 2017 (Author)
International Banking, Legal and Regulatory Aspects 2e Paperback – 2017 by Indian Institute of Banking and Finance (Author)
Investment Banking: Valuation, Leveraged Buyouts, and Mergers & Acquisitions, by Joshua Rosenbaum Hardcover, 28 June 2013
CENTRALIZED FINANCE (DEFI) L: The New Cryptocurrency Business and the Future Financial Economy for Beginners Paperback – Import, 24 May 2021

<b>e-Learning Source:</b>
<a href="https://onlinecourses.nptel.ac.in/noc22_mg24/preview">https://onlinecourses.nptel.ac.in/noc22_mg24/preview</a>
<a href="https://onlinecourses.swayam2.ac.in/imb20_mg17/preview">https://onlinecourses.swayam2.ac.in/imb20_mg17/preview</a>
<a href="https://onlinecourses.swayam2.ac.in/aic22_ge19/preview">https://onlinecourses.swayam2.ac.in/aic22_ge19/preview</a>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	1	2	2	2	1	1	2	2	1	1
<b>CO2</b>	2	2	1	3	2	2	1	1	-	2	2
<b>CO3</b>	1	1	2	1	2	1	-	2	1	1	-
<b>CO4</b>	2	-	1	3	1	1	2	1	1	1	2
<b>CO5</b>	-	1	1	2	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:2020-21</b>							
<b>Course Code</b>	BM262	<b>Title of the Course</b>	Financial Planning and Wealth Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	IV	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	NONE				
<b>Course Objectives</b>	To Understand creation of a sound financial plan considering the 4 pillars of financial planning, retirement planning, investment planning, insurance planning, and tax planning.						

CourseOutcomes	
<b>CO1</b>	To analyze the impact of macroeconomic factors on wealth management.
<b>CO2</b>	To analyze different techniques of cash management and frame Construct an emergency fund plan.
<b>CO3</b>	To analyze the risk-return relationship in the light of CAPM, CML, SML, Sharpe ratio, Trey nor ratio, and Jenson'smeasure
<b>CO4</b>	To recognize the role of insurance in financial planning and identify the different types of insurance in financial planning.
<b>CO5</b>	To establish the relationship between insurance and risk and tax planning.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Financial Planning and Wealth Management	Meaning of Financial Plan; Types of Financial Plan; Meaning and Importance of FinancialPlanning; Major Areas of Financial Planning; Financial Planning in India; Role of Financial Planner; Financial Planning Process; Meaning of Wealth Management; Financial Planning to Wealth Management, Impact of Macroeconomic Factors on Wealth Management	09	CO1
2	Retirement Planning	Introduction to Retirement Planning, Analysis of Client's Life Cycle, Factors Considered in Retirement Planning, Analysis of Client's Retirement Needs, Factors and Principles of Wealth Creation, Retirement Planning Process, Pre-retirement Strategies, Post-Retirement Strategies, Public Provident Fund, Pension Plans from Mutual Funds and Insurance Companies, Reverse Mortgage Supplementing Post-Retirement Expenses, Pension Sector Reforms	09	CO2
3	Investment Planning	Array of Investment Products, Types of Investment Risk, Product Profiling based on Inherent Risk and Tenure, Risk Profiling of Investors, Financial Asset Allocation Strategies, Investment Planning for Achieving Financial Goals, Analysis of Return and Risk, Active Investment Strategies, Passive Investment Strategies, Revision of Portfolio	09	CO3
4	Insurance Planning	Meaning of Insurance, Insurance Contract and Legal Liability; Principles of Insurance;Role of Insurance in Financial Planning, Different Types of Insurance used in Financial Planning; Auto Insurance, Homeowners Insurance, Liability Insurance, Life Insurance, Disability Insurance, Health Insurance, Long-Term Care Insurance	09	CO4
5	Tax Planning	Need and Importance of Tax Planning, Tax Planning vs. Tax Evasion and Avoidance, Tax Planning vs. Tax Management, Deferral of tax liability, Maximizations of exclusions and credits, Deductible expenditures of individuals, Income Shifting Trust: Meaning and Features of Trust, Classification of Trusts, Income tax implications of trusts, Property documentations	09	CO5

<b>Reference Books:</b>
Brigham, Eugene F. and Houston, Joel F. <i>Fundamentals of Financial Management</i> (12thed.) Cengage Learning 2019
Indian Insitute of Banking and Finance <i>Introduction to Financial Planning</i> . (4th edition) . IIBFn 2018
Dun, Bradstreet. <i>Wealth Management</i> . (1sted.). McGraw Hill 2019
Sinha, Madhu <i>Financial Planning A Ready to Reckoner</i> (2nded.). McGraw Hill.2020

<b>e-Learning Source:</b>
<a href="https://onlinecourses.swayam2.ac.in/cec20_mg05/preview">https://onlinecourses.swayam2.ac.in/cec20_mg05/preview</a>
<a href="https://nptel.ac.in/courses/110107144">https://nptel.ac.in/courses/110107144</a>

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

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

Name & Sign of Program Coordinator	Sign & Seal of HoD
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