



Integral University, Lucknow

Effective from Session: 2020-21							
Course Code	BM541	Title of the Course	Advanced 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 Outcomes	
CO1	To describe Cost and Cost Accounting, its objective, classification, and preparation of cost sheet.
CO2	To acquire knowledge of accounting treatment of material and labour cost as an element of cost accounting.
CO3	To develop basic understanding about allocation, apportionment, and absorption of overheads.
CO4	To provide conceptual understanding of various methods of cost accounting.
CO5	To describe various technique of cost control under cost management.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Cost Accounting:	Meaning, Nature and Scope of Cost Accounting, Cost Concepts and Classifications Cost, Objectives, Importance and limitations of Cost Accounting, Essentials of a Good Costing System, Installation of Costing system, Methods and Techniques of Costing, Cost Audit, Distinction between Financial and Cost Accounting, Elements of Cost and preparation of Cost Sheet.	8	CO 1
2	Accounting for Material and Labour	Material – Purchasing process, Centralized and decentralized purchasing, Various Control levels for Stock, Economic Order Quantity, LIFO, FIFO & Weighted Average Price Method, Wastage, Scrap, Defective, Spoilage Obsolete. Labour - Direct & Indirect labour, Time & Motion study, Labour Turnover, Wage Payment Systems (Timer rate, Piece rate, Taylor, Merrick, Halsey premium, Halsey weir, Rowan premium, Gantt task bonus, Emersion efficiency, Pint scheme, Accelerated premium & Group system), Idle time and over time {Preferably Numerical Questions}	8	CO 2
3	Accounting for Over heads	Meaning, collection, Classification, Treatment of different overhead items, Allocation & Apportionment, Re- apportionment, Principles of Reapportionment, Methods of Re- Apportionment (Direct, Step, Reciprocal, Simultaneous, repeated Trail & Error) Absorption, Methods for absorption, Under absorption and Over absorption (Causes and Disposal) {Preferably Numerical Questions}	8	CO 3
4	Costing Methods	Single Unit Costing, Operating costing, Job, Batch and Contract costing, Process costing & Service costing {Preferably Numerical Questions}	8	CO 4
5	Cost Control Account	Meaning of Integral and Non-integral accounts, Types of various Ledgers & Control accounts in cost books, Reconciliation of cost and financial accounts {Preferably Numerical Questions}	8	CO 5

Reference Books:

M.N. Arora, A textbook of cost and management Accounting, 2021, India, New Delhi

Khan & Jain, Management Accounting, Tata McGraw-Hill, 2016, India New Delhi

Pandey I.M., Management Accounting, Vikas publications, 2019, India, New Delhi

Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2020, India Haryana.

Bhattacharyya S.K. & Dearden J., Accounting for Management, Vikas Publications, 2016, India New Delhi

e-Learning Source:

https://youtu.be/_z4-7xr6ur8

<https://youtu.be/qUzQU9sQvJM>

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

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

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

Effective from Session: 2020-21							
Course Code	BM542	Title of the Course	Corporate Tax Planning & Management	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop the knowledge of the concept of Tax Planning.						

Course Outcomes	
CO1	Imbibe conceptual knowledge of tax planning and its related terms.
CO2	Understand the significance of tax planning in the formation of an organization.
CO3	Understand the tax for corporate and NRIs.
CO4	Understand the investment and capital gain and its tax implication.
CO5	Understand buy or make decisions and various types of leverages

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Meaning of Tax planning, Tax avoidance, Tax evasion and Tax management, Objectives of Tax planning, Concept of diversion of income and application of income, Ethical question, Recognized methods of Tax planning Tax holidays, Deductions, Reliefs & Rebates.	8	CO1
2	Tax Planning	Tax Planning through form of Business Organization — Individual, HUF, Firm, LLP (Limited Liability Partnerships), Association of Persons/Body of Individual	8	CO2
3	Corporate Tax	Tax planning for companies, Cooperatives, NRI & Trusts {Preferably Numerical Questions}	8	CO3
4	Tax Planning	Specific Areas of Tax planning — Tax planning in respect of capital gains, Investment income, Structure of salaries {Preferably Numerical Questions}	8	CO4
5	Tax Consideration	Tax consideration in respect of specific decisions, Own or lease an asset, Make or Buy, Financial Leverages — Share V/s Debentures, Export V/s Domestic Sales	8	CO5

Reference Books:	
Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra, 2014, India New Delhi	
Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi, 2016, India	
Singhania, V.K., “Income Tax Law and Practices”, Taxmann Publication.2018, India New Delhi	
Chandra, Mahesh, S.P. Goyal and D.C. Shukla, “Income Tax Law and Practice”, Pragati Prakashan, Delhi, 2015, India	
e-Learning Source:	
https://youtu.be/ICKkfcshTw	
https://youtu.be/NiQCDDxR5rY	

Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	3	1	-	1	1	3	2	2	1
CO2	2	-	1	1	1	2	2	2	1
CO3	2	2	0	1	0	2	2	2	1
CO4	2	2	1	1	1	2	2	2	1
CO5	2	1	1	1	0	2	2	2	1

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

<p align="center">Name & Sign of Program Coordinator</p>	<p align="center">Sign & Seal of HoD</p>
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Integral University, Lucknow

Effective from Session: 2023-24							
Course Code	BM543	Title of the Course	Business Environment & Policy	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Objective	The course develops the ability to understand and scan the business environment, analyze opportunities, and make decisions.						

Course Outcomes

CO1	To understand the concept of the business environment and its various components and to analyze and evaluate the scanning of the business environment.
CO2	To demonstrate an understanding of the relationship between govt. and business, industrial policy and its legal aspects, and the role of public sector enterprises.
CO3	To demonstrate the understanding of the social responsibility of business, consumerism, consumer protection and FDI and its Impact
CO4	To demonstrate an understanding of the Indian financial system and financial policy.
CO5	To analyze and evaluate the global economy.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Theoretical framework: Concept, significance and nature of Business Environment, elements of the environment, internal and external, PEST/PESTEL Analysis, Environmental Analysis – Scanning, Monitoring, Forecasting and Assessing the Current and Future Environmental Changes, Economic system and their impact on business, Structure of the Economy, Inflation and GDP.	8	CO1
2	Business and Economic Environment	Relationship between business and government, Industrial policy and legal framework relating to business: IDRA and other Acts, Liberalization/Globalization, and its impact. Role of the public sector in Indian Business.	8	CO2
3	Business and Social Environment	Business and society, social responsibility of business, Consumer rights, consumerism and business, foreign capital, and technology	8	CO3
4	Business and Financial Environment	Financial Policy, Money, and Capital Markets – Instruments and Institutions, Stock Exchanges etc. and other financial institutions.	8	CO4
5	Business & Institutions	Liberalization, Privatization and Globalization of Economy, Social, Political and Economic Consequences of Globalization. International Relations – MNCs, World Trade Organization, Competition, FDI, FPI, Special Economic Zone, Environmental Issues, Outsourcing and Collaboration, Sustainable Development. International Financial Environment: International Monetary System.	8	CO5

Reference Books:

Paul Justin – Business Environment Text & Cases, McGraw Hill Edu, 9th Edition
Cherunilam – Business Environment, Himalaya Publishing House, 2017
K. Aswathappa – Essentials of Business Environment, Himalaya Publishing House, 2011.
Ahmad Faisal & Alam – Business Environment: Indian & Global perspective, PHI learning, 3rd Edition
Kuchhal, S.C. – Industrial Economy of India, 2009

e-Learning Source:

<https://www.youtube.com/watch?v=4ZE8fQngSOY&list=PLNLIJNrauL5PPUHizzpAe9pbNNU5nrj3jD>
https://onlinecourses.nptel.ac.in/noc23_hs12/preview

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	1	2	1	2	-	1	-	2	-
CO2	2	2	2	-	1	2	-	3	3
CO3	3	-	1	2	3	-	2	1	1
CO4	3	2	2	1	1	2	1	3	3
CO5	2	1	-	3	2	2	2	1	1

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

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

Effective from Session: 2020-21							
Course Code	BM544	Title of the Course	Management Accounting and Business Decisions	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To provide knowledge of corporate governance and auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards.						

Course Outcomes	
CO1	To describe the meaning, scope, role, and limitation of management accounting and highlight its difference from other branches of accounting.
CO2	To provide a conceptual understanding of the valuation of business income along with analysis and interpretation of the financial statement.
CO3	To understand the mechanism of statements of change in the financial position of a concern
CO4	To evaluate the investment decisions and their feasibility in long-term projects and to provide a better understanding of budget and its classification
CO5	To provide conceptual understanding of marginal and standard costing in short term financial decision.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Management Accounting – Meaning, Definition, Nature, Scope, Limitations; Difference between Management Accounting and Financial Accounting and Cost Accounting; Role of Management Accounting. Role of Management Accountant, Reporting to Management	8	CO1
2	Business Income	Business Income: Valuation, Disclosure, and Transparency. Understanding and Measuring Financial Position. Analysis and Interpretation of Financial Statements, Uses & Importance of Analysis, Horizontal, Vertical and Dimensional analysis.	8	CO2
3	Statement of Changes in Financial Position	Mechanism of Fund Flow, Uses of Fund Flow in Financial Accounting. Mechanism of Cash Flow and Uses of Cash Flow Data in Decision Making. Non-Financial Measures of Performance Balanced Score Card, Lead V/s Lag Indicators.	8	CO3
4	Capital Budgeting	Meaning, Definition, Characteristics, Nature, Objectives, Process of Capital Budgeting, Capital Budgeting Decisions, Investment Decisions and Methods of Ranking Investment Proposals and their practical applications, Budgets: Functional Budgets; Cash Budgets; Flexible Budget; Budgetary Control; Zero Base Budgeting; Performance Budgeting	8	CO4
5	Short Term Financial Decision and Profit Planning	Marginal Cost; Break-even Analysis; Marginal Costing as Decision Technique; Absorption Costing; Marginal Costing Vs. Absorption Costing. Standard Costing – Concept, Advantages, Limitations; Analysis of Variances – Material, Overhead, Labour. Human Resource Accounting – Concept, Rationale, Need.	8	CO5

Reference Books:	
M.N. Arora, A textbook of cost and management Accounting, 2021, India, New Delhi	
Khan & Jain, Management Accounting, Tata McGraw-Hill, 2019, India New Delhi	
Pandey I.M., Management Accounting, Vikas publications, 2019, India, New Delhi	
Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2020, India Haryana.	
Bhattacharyya S.K. & Dearden J., Accounting for Management, Vikas Publications, 2019, India New Delhi	

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https://youtu.be/_z4-7xr6ur8	
https://youtu.be/qUzQU9sQvJM	

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

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

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

Effective from Session: 2023-24							
Course Code	BM545	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	To make students understand and to impart to the student, conceptual knowledge of company laws, concepts, and methodologies of various components of company laws.						

Course Outcomes	
CO1	To discuss the details about the formation of the Company and the various documents that are required for its formulation like prospectus, shares, capital, etc
CO2	To discuss various types of shares, their purchase and transfer.
CO3	To discuss the details about dividends, their payment, declaration, and penalties in case of nonpayment.
CO4	To discuss the role of directors, their power, authority, qualification, etc.
CO5	To discuss the laws related to inquiry, investigation, prevention of oppression and winding up process, etc.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Company Law	Types of Company, Formation & Incorporation of companies, Memorandum of association, Article of association, Effect of Registration, Commencement of Business, Rules of alteration on Memorandum and Articles; Prospectus and its types, Liabilities, and punishment on misstatement in Prospectus.	9	CO1
2	Shares	Kinds of Share Capital, Voting Rights, Payment of Dividends, Application of Share Premium, sweat Equity Shares, Issue and redemption of preference shares, transfer and transmission of securities, Further issue of shares, Issue of bonus shares, power of Companies, Powers of the company to change share capital and purchase of own securities, prohibition of acceptance of other deposits from the public.	9	CO2
3	Share Dividend	Declaration and payment of dividends; Declaration of dividends, Unpaid dividends, Investors education and protection fund, Right of dividends, Punishments on failure of declaration of dividends; Accounts and audit of companies.	9	CO3
4	Directors: Appointment, Duties, Removal etc.	Appointment and Qualification of Directors, Types of Directors, Directors Identification Number (DIN), Appointment of Additional directors, Duties, Removal, Resignation of directors; Qualification and Disqualification of director; Corporate Social Responsibility (CSR).	9	CO4
5	Inspection, Inquiry, and Investigation	Inspection, Inquiry, and investigation; Prevention of oppression and mismanagement; Company Meeting, Winding up of company, Role of Official Liquidator, Court and National Company Law Tribunal, Offences and Penalties of Company under Companies Act, 2013.	9	CO5

Reference Books:

1. Dr. G.K.Kapoor and Sanjay Dhamija, Company Law and Practice, 23rd Edition, Taxman Publications Pvt. Ltd, New Delhi, July 2018
2. Dr. G.K.Kapoor and Sanjay Dhamija, Company Law, 22nd Edition, Taxman, New Delhi, August 2019
3. Anil Kumar, Company Law, 3rd Edition, Taxman Publications Pvt. Ltd., July 2019
4. New Company Law: The Companies Act, 2013 (18 of 2013) with highlights and comparative charts S.C. Tripathi, Allahabad Central Law 2015
5. Company Law, 16th Edition, Avtar Singh by Singh, Avtar, Lucknow, Eastern Book Company 2016

e-Learning Source:

- <https://www.youtube.com/watch?v=XtT84J3xtQ8>
<https://www.youtube.com/watch?v=Mr-SZXCALUY>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	1	1	1	2	1	2	2	1	-
CO2	1	2	1	1	1	1	1	1	1
CO3	1	2	2	1	1	1	1	-	1
CO4	-	1	1	1	1	1	-	-	-
CO5	1	1	-	1	1	2	1	1	1

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

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

Effective From Session: 2020-21							
Course Code	BM546	Title of the Course	Business Research Methodology	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Objective	The course is designed to provide sufficient theoretical inputs to conduct varied types of researches relating to different problems of industry and business for accurate prediction, decision and control action.						

Course Outcomes	
CO1	To describe the meaning and role of Business Research Methodology.
CO2	To formulate the research problem and understand the major research designs.
CO3	To determine data sources and learn the art of designing a questionnaire.
CO4	To enable students to analyze data using various techniques and learn how to communicate the results and follow up.
CO5	Ability to prepare a research report.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mappe d CO
1	Introduction	Nature, scope and significance of Business Research Methodology, Scientific Methods of Research, Research-Process, and Research Design.	8	CO1
2	Research Problem	Selection and formulation of Research Problem, Defining the scope and significance, Research Methodology, Hypotheses.	8	CO2
3	Collection, Tabulation, and Analysis of Data	Types of Data and their characteristics, Methods of Data Collection Questionnaire, Schedules, Interview, Observation, Sources of Secondary Data, Analysis of data through Statistical Tools.	8	CO3
4	Interpretation of Data	Different statistical techniques of data analysis, testing hypothesis – chi-square test, t-test, f-test, Z test, Interpretations.	8	CO4
5	Preparation of Report	Report writing- Steps in report writing, Layout of research reports, types of report, mechanics of writing research report &Precaution.	8	CO5

Reference Books:

Manoj Dixit, Research Methodology, New Royal Book Co., Lucknow,2019
 Anderson, Durason and Poole – Thesis and Assignment, Wiley Eastern Ltd.2018
 Pauline, V. Young – Scientific Social Surveys and Research, Prentice Hall of India,2020
 Kothari, C.R. – Research Methodology: Methods and Techniques, Wiley Eastern,2020
 Redman and Mory – The Romance of Research,2019.

e-Learning Source:

<https://youtu.be/zK27IMrWkKw>

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

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

<p align="center">Name & Sign of Program Coordinator</p>	<p align="center">Sign & Seal of HoD</p>
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Integral University, Lucknow

Effective from Session: 2020-21							
Course Code	BM547	Title of the Course	Entrepreneurship & Small Business Management	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 develop an understanding of basic concepts in the area of entrepreneurship and also highlight the role and importance of entrepreneurship for economic development.						

Course Outcomes	
CO1	To be familiarized with the fundamentals of entrepreneurship and its role in economic development and to motivate them towards entrepreneurial activities.
CO2	To understand the concept of entrepreneurial development and how far different institutions have helped in the overall development of Entrepreneurship.
CO3	To understand the concept of entrepreneurial motivation and its applicability to different sectors of the economy for overall development.
CO4	To know the importance of rural entrepreneurship and how rural entrepreneurship can help in the overall economic development of India.
CO5	To make students aware about how small business are formed in the light of the legal and regulatory framework in India.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Concept of entrepreneur, Distinction between entrepreneur and manager, Functions of entrepreneurs. Concept and nature of entrepreneurship, Role of entrepreneurship in economic development.	8	CO1
2	Development of Entrepreneurship	The emergence of the entrepreneurial class in India, Environmental factors affecting entrepreneurship, Location mobility of entrepreneurs, Entrepreneurship development programs, Institutions for Entrepreneurship Development, and Entrepreneurial performance in India.	8	CO2
3	Entrepreneurial Motivation	Concept and theories of motivation, Motivation for starting enterprises, Testing Entrepreneurial motivation, developing achievement motivation, and entrepreneurial behavior.	8	CO3
4	Rural Entrepreneurship	Meaning of Rural Entrepreneurship, the need for Rural Entrepreneurship, rural industrialization in retrospect, the problem of Rural Entrepreneurship, and the development of Rural Entrepreneurship.	8	CO4
5	Establishing a Small Enterprises	The startup process, project identification, selection of the project, project formulation, assessment of project feasibility, analysis of a project, preparation of project report, selection of site/location and legal consideration.	8	CO5

Reference Books:

- Robert Hisrich, Michael Peters and Dean Shepherd: Entrepreneurship (TMH), The 9th Edition.
- Gupta, V.B. & N.P. Srinivasan: Entrepreneurial Development (Sultan Chand & Sons) Edition 2011.
- Vasant Desai: Management of a Small-Scale Industry (Himalaya publishing house) Edition 2012.
- Vasant Desai: Management of a Small-Scale Industry (Himalaya publishing house) Edition 2009.
- Gupta, V.B. & N.P. Srinivasan: Entrepreneurial Development (Sultan Chand & Sons) Edition 2008.

e-Learning Source:

- https://onlinecourses.nptel.ac.in/noc21_mg70/preview
- <https://www.edx.org/learn/entrepreneurship>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	-	1	-	2	-	-	1	1	2
CO2	-	1	-	1	-	-	-	1	-
CO3	2	1	1	1	1	1	1	3	1
CO4	1	3	1	-	-	1	2	1	1
CO5	1	1	2	2	1	3	1	-	1

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

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

Effective from Session: 2024-25							
Course Code	BM548	Title of the Course	E-Commerce	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to make the student familiar with the mechanics for conducting business transactions through electronic means.						

Course Outcomes	
CO1	Be able to understand the concept of Digital Marketing & E-commerce in today's scenario.
CO2	To improve familiarity with current challenges and issues in E-commerce.
CO3	To know the concept of Electronic Data Interchange.
CO4	Evaluate different inventory levels with the help of EOQ, ELS and Just-in-time inventory. Cost of inventory holding in the supply chain can be obtained.
CO5	Understand the structure of logistic system and its functions.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Digital Marketing	Introduction to Digital Marketing & Website and Blog Development: Introduction to Digital Marketing and its Significance; Traditional Marketing Vs Digital Marketing; Digital Marketing Process; The contemporary digital revolution, digital transformation framework. Types of websites, Keywords, Understanding Domain and Webhosting, Building Website/Blog using CMS WordPress, Using Word Press Plug-ins; Blog Creation: Including Headlines, Links, Posts; Using various plugins like Eliminator	9	CO1
2	SEO& Email-Marketing	SEO& Email-Marketing: Introduction to SEO; SEO Keyword Planner Tools; On Page SEO Techniques: Indexing and Key Word Placement, Content Planning & Optimization, Global Information Distribution Networks - Components of the I - way - policy issues - Internet terminology - Internet Governance - An overview of Internet Applications.	9	CO2
3	SEM & Social Media Marketing	SEM & Social Media Marketing: Introduction to SEM, Mobile Marketing, Video Marketing on YouTube. Introduction to Social Media Marketing: Internet Protocol (IP) - Transmission Control Protocol (TCP) - Multimedia Concepts - Advantages of Internet. Electronic Data Interchange (EDI) - EDI and E. Commerce - EDI application in Business, Content Marketing, Content creation process, Influencer marketing.	9	CO3
4	Marketing Strategies & Analytics Tools	Using Marketing Strategies & Analytics Tools: Understanding Digital Marketing Strategies, Using Marketing analytics tools to segment, target, and position; Online PR and reputation management, Digital Marketing Strategies and its ROI. Using Google Analytics and other social media analytics tools. Using Apps and Gamification.	9	CO4
5	Applications of E-Commerce	Applications of E-Commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India, E-business Models Based on the Relationship of Transaction Parties, e-commerce Sales Life Cycle (ESLC) Model, Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Risks and Electronic Payment Systems, Electronic Data Interchange (EDI)	9	CO5

References Books:

- Vandana, Ahuja; Digital Marketing, Oxford University Press India, November 2015.
- David Kosiur, understanding Electronic Commerce, Addison Wesley, 1996.
- Soka, From EDI to Electronic Commerce, Tata McGraw-Hill, 1995.
- Ryan, Damian; Understanding Digital Marketing: marketing strategies for engaging the digital generation; Kogan Page, 2014.
- Ravi Kalakota: Frontiers of E-Commerce, Pearson.

e-Learning Source:

<https://www.youtube.com/watch?v=taN56LK9APw>

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	1	-	2	1	2	1	2	2
CO2	1	2	1	-	2	1	2	2	1
CO3	2	-	1	2	2	2	1	2	2
CO4	2	1	2	1	2	2	1	2	2
CO5	2	1	1	2	1	2	2	1	2

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

<p>Name & Sign of Program Coordinator</p>	<p>Sign & Seal of HoD</p>
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Integral University, Lucknow

Effective from Session: 2024-25							
Course Code	BM549	Title of the Course	ADVANCED AUDTING	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	NONE	Co-requisite	NONE				
Course Objectives	To provide knowledge of corporate governance and auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards.						

Course Outcomes	
CO1	To provide knowledge about basic principles governing audit.
CO2	To describe generally accepted auditing practices as per AAS and the role of the AAS board in setting up the standards.
CO3	To provide conceptual knowledge of significance, procedures, and techniques of internal control.
CO4	To comprehend various provisions of companies, audit and reporting under CARO 2003 and understand practical aspects through case studies.
CO5	To emphasize the roles of corporate governance, and audit committees and understand the impact of scams on the economy through case studies.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Auditing Concepts	Auditing concepts. Basic principles governing an audit - Relationship of auditing with other disciplines - Audit Programme - Vouching - Verification and Valuation.	9	CO1
2	Standards on Auditing	Standards on Auditing: Overview of Standard Setting Process Role of Auditing and Assurance Standard and Auditing and Assurance Standard Board in India. A brief study of Standards on Auditing issued by the ICAI.	9	CO2
3	Internal Control	Significance of Internal Control. Evaluation of internal control procedures - Techniques including questionnaire- Flowchart - Review of internal control.	9	CO3
4	Audit of Limited Companies	Preliminaries to the audit of a limited company - Audit of share capital transactions- Debentures and other transactions - Audit report with special reference to CARO 2003- Hierarchy of Audit regulations in India, Investigation, Forensic Audit, Environmental Auditing, Audit Data Analytics, Case Studies - Leading & Top Auditing Firms -Case studies.	9	CO4
5	Audit Committee and Corporate Governance	Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution - Powers of Audit Committee - Use of Computers for Audit purposes - Major Scams in India and its Impact on the Economy of the Country. Case Studies- Kingston Cotton Mill Company 1896, Satyam Scandal/Scam 2008 and 2G Spectrum Scam 2010.	9	CO5

References Books:

Spicer and Peglar: Practical Auditing, Taxman Publication, New York,2020

R.C. Saxena: Auditing, Taxman Publication new addition,2021.

Boyd, Westfall and Stasch, Auditing: Test and Cases, Richard D. Irwin, Homewood, Illinois,2021.

A Handbook of Practical Auditing – by B.N. Tandon, S. Sundharabahu & S Sudharsnam, Publisher: S.Chand Publishing, New Delhi.

Advanced Auditing and Professional Ethics – ICAI, <https://www.icai.org/Auditing Standard>

e-Learning Source:

<https://www.aicpa.org/research/standards/auditattest/sas.html>

<https://www.dummies.com/business/accounting/auditing/generally-accepted-auditingstandards/>

<https://youtu.be/iXVIirfAJRc>

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	1	-	1	1	3	2	2	1
CO2	2	-	1	1	1	2	2	2	1
CO3	2	2	0	1	0	2	2	2	1
CO4	2	2	1	1	1	2	2	2	1
CO5	2	1	1	1	0	2	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

Effective from Session: 2024-25							
Course Code	BM 550	Title of the Course	Industrial Economics	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To familiarize and acquaint the student with the current theory and empirical work in Industrial economics. It starts by examining the internal structure of firms. It then moves on to the analysis of various aspects of strategic interaction between firms and the determinants of industrial.						

Course Outcomes	
CO1	To give the knowledge about the basics of industrial economics. Analyze the development of Indian Industries and critically appraise major Indian Industries
CO2	To understand how firms perform under different market structures and factors leading for the concentration of Industries.
CO3	To assess the industrial finance system in India. Also, to touch on the enclosing topics of labour participation and public sector undertakings in the Indian context.
CO4	To give a better understanding of the industrial legislation and labour welfare measures adopted in India.
CO5	To understand the role of external sources to Industrial development and globally challenges for Indian Industries.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Industrial Economics	Meaning, definition, classification and scope of Industrial Economics. Development of Indian Industries; Pre-Independence and Post- Independence. Appraisal of important Indian industries: Iron & Steel, Engineering, Sugar, Paper, Cotton & Synthetic Textile, Jute, Cement and Petrochemicals.	9	CO1
2	Market Structure and Principle of Industrial Localization	Market Structures and performance of the firms under different forms of the market and determinants, Measurement of market concentration: Herfindahl Index and Lerner Index; Industrial Location: meaning and determinants, Theories of Industrial Localization.	9	CO2
3	Industrial Finance in India	Main Sources of Industrial Finance Necessity & Significance of Industrial Finance Specialized Institution of Industrial Finance. Labour Participation in Management Small Scale Industries New Challenges before SSIs.	9	CO3
4	Industrial Legislation in India	Legislation in India: Industrial Development & Regulation, the problem of industrial labour & labour welfare measures.	9	CO4
5	Role of External Sector in Industrial Development	Foreign Direct Investment (FDI) and Industrial Growth, Trade Policies and Industrial Development, Impact of Exchange Rates on Industrial Output; Challenges and Opportunities in Global Markets.	9	CO5

References Books:											
G. Rosen – Industrial Change in India, Publisher: Riverdale Co Pub (1 June 1988), ISBN-13 : 978-0913215203											
S.C. Kuchchdail – Industrial Economy of India, 1965, Edition: [5th ed.], Publisher: Chaitanya Pub. House, Allahabad											
M.Mehta – Structure of Indian Industries, Journal of the American Statistical Association, Vol. 51, No. 276 (Dec., 1956), pp. 690-693 (4 pages), Published by: Taylor & Francis, Ltd. on behalf of the American Statistical Association.											
V.V. Giri – Labour Problem in Indian Industries, Asia Publishing House; 3rd Revised edition (21 June 1973), ISBN-13 : 978-0210336922											
R.R. Barthwal- Industrial Economics: An Introductory Textbook, New Age International Private Limited; Fourth edition (1 August 2021); New Age International Pvt Ltd, ISBN-13 : 978-8195175543											
e-Learning Source:											
https://onlinecourses.nptel.ac.in/noc22_hs69/preview											
https://onlinecourses.swayam2.ac.in/nce19_sc18/preview											
https://www.classcentral.com/course/swayam-indian-economy-some-contemporary-perspectives-23004											

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	2	1	2	1	-	1	-	2	1
CO2	2	1	1	1	1	-	-	1	-	2	1
CO3	2	2	2	2	1	2	1	1	1	2	2
CO4	2	2	2	1	1	-	-	1	2	2	2
CO5	2	1	1	2	1	2	1	2	1	2	1

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

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

Effective from Session: 2024-25							
Course Code	BM551	Title of the Course	Financial Market	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The purpose of this course is to offer insights into the structure, operations, and trends of the capital market, fixed-income securities market, forex market, and derivatives market, as well as the roles of financial institutions in these areas.						

Course Outcomes	
CO1	To explain the Financial Market its Overview, types, structure, participants, and role of banks.
CO2	To describe the Capital Market its Instruments, players, trading mechanisms, role of stock exchanges and indices.
CO3	To explain the Fixed Securities its Overview, trends, G-Sec market, money markets, bonds, interest rates, securitization, credit ratings, and strategies.
CO4	To provide conceptual understanding of Derivatives Market its Overview, trends, stock and forex derivatives, futures, forwards, swaps, credit derivatives, regulation, and compliance.
CO5	To describe the overview of Commodity Markets its Structure, operations, trends, derivatives, and regulation.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Financial Market	Overview of Financial Markets- Definition and Importance, Types of Financial Markets: Functions, Structure, Participants, Market Segments, Market Infrastructure, Role of Central Banks and Commercial Banks, Financial Market Trends, Financial Crises and Their Impact.	8	CO1
2	Introduction to Capital Market	Capital Market: Instruments, Players, Trading, Role of Stock Exchanges and Stock Indices.	8	CO2
3	Fixed Securities	Fixed Income Securities - Overview and Structure, Recent Trends and Developments, Government Securities (G-Sec) Market-Types and Characteristics of Government Securities, Trading and Settlement Processes, Types of Money Markets, Interest Rates, Term Structure of Interest Rates, Debt Securitization and Structured Products, Credit Ratings and Risk Assessment ,Market Analysis and Investment Strategies.	8	CO3
4	Derivatives Market	Derivatives Market- Definition and Importance, Recent Trends and Developments, Stock derivatives- Types of Stock Derivatives (Options, Futures), Forex derivatives- (Forward Contracts, Futures, Options),.	8	CO4
5	Commodity Markets	Commodity Market : Structure, Operations and Trends, Commodity Derivatives, Regulation and Compliance.	8	CO5

References Books:	
Mishkin, Fredrick S. and Stanley G. Eakins, Financial Markets and Institutions, Pearson Education India,2016, India New Delhi	
Kidwell, David S., Backwell, D. W., Whidbee, David A., and Sias Richard W., Financial Institutions, Markets and Money, Wiley, 2017.	
Reserve Bank of India – Various publications	
Goel Amit Kumar, Capital & Money Market, Himalaya Publication House, 2018, India New Delhi	
e-Learning Source:	
https://youtu.be/UwpBRm-LG44	
https://youtu.be/p1KD-Y1e2Hg	
https://youtu.be/88S1wZGfuqk	

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	-	2	-	2	-	2	1	-
CO2	-	-	2	2	1	2	-	-	1
CO3	2	1	2	1	-	2	1	-	1
CO4	2	-	1	-	1	1	2	1	-
CO5	-	2	-	2	1	-	1	1	-

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

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

Effective from Session: 2024-25							
Course Code	BM 552	Title of the Course	Investment Analysis & Portfolio Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The primary objective of this course is to equip students with a comprehensive understanding of the theories, tools, and techniques used in evaluating investment opportunities and managing financial portfolios						

Course Outcomes	
CO1	Understand the environment of investment, financial market, and working of a regulatory body.
CO2	Analyze risk-return relationship and its framework.
CO3	To understand various tools used for equity analysis
CO4	Analyze portfolios along with a deep understanding of Capital market theory and associated models.
CO5	Construct, select and evaluate portfolios along with basic understanding of Mutual fund

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Concept of investment, objective of Investment, investment and speculation, investment and gambling, investment process, alternatives of investment, Securities and security markets, financial intermediaries SEBI and its guidelines; Investor protection.	9	CO1
2	Risk and Return	Risk & Return: Concept of Risk, Measures of risk and return, calculation, systematic and unsystematic risk components. Efficient market theory. Evaluation of financial risks, Value at risks(VAR).	9	CO2
3	Fundamental Analysis	Fundamental Analysis: Economy analysis, Industry analysis, Company analysis, financial analysis, Technical Analysis: Dow theory, Elliot's wave theory, Relative strength Analysis, Moving average analysis.	9	CO3
4	Portfolio Analysis	Portfolio Analysis and Selection: Portfolio concept, Portfolio risk and return, Beta as a measure of risk calculation of beta, Selection of Portfolio: Markowitz's Theory, Single Index Model, Capital market theorem, CAPM (Capital Asset Pricing Model), Arbitrage pricing Theory, Traditional Portfolio Selection.	9	CO4
5	Performance measurement of portfolios	Performance measurement of portfolios- Sharpe ratio; Treynor ratio; Jensen's Alpha, Finding alternatives, formulation of portfolio strategy, Assets allocation strategy, portfolio revision and rebalancing. Portfolio Management and Mutual Fund Industry.	9	CO5

Reference Books:

- Chandra P., Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill, 2016 New Delhi.
- Fischer & Jordan, Security Analysis & Portfolio Management, Pearson Education, 2014 New Delhi
- Frank K.R.& Keith E. Brown, Investment Analysis & Portfolio Management, Cengage Learning Pvt. Ltd., New Delhi, 2017 India
- Sharpe & Alexander, Investments, PHI Publication, New Delhi 2013

e-Learning Source:

<https://unacademy.com/lesson/investment-portfolio-management/S6GI2ZQ5>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	1	2	1	1	2	1	1	1
CO2	1	2	1	1	2	-	-	-	1
CO3	1	-	1	-	-	1	1	1	-
CO4	-	1	-	1	1	-	-	1	1
CO5	1	-	1	-	1	1	2	1	1

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

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

Effective from Session: 2020-21							
Course Code	BM553	Title of the Course	Advertising Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast-growing area of marketing						

Course Outcomes	
CO1	To discuss the details of basic communication tools and methods in advertising
CO2	To discuss about various advertising concepts and publicity
CO3	To develop an understanding about creativity in advertising and various types of interactive media and its usage
CO4	To study the organization and know the role of advertising agencies.
CO5	To analyze the various issues in advertising and study the recent developments and regulations in advertising

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Communication Basics	Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; EKB model; Marketing communication mix; Integrated marketing communication – an introduction	8	CO1
2	Introduction to Advertising	Advertising - Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR Approach; Determination of Target Audience and positioning; Advertising budget – factors influencing budget decision and methods	8	CO2
3	Advertising Message and Media Decisions	Creativity and advertising; Creative process; Creative appeals and execution styles; Developing advertising copy for print ad - headline, body copy, logo, illustration, and layout. Media Decisions –Types of media, Advertising through the Internet and interactive media; Developing media plan; media selection and scheduling	8	CO3
4	Organization and Evaluation of Advertising Efforts	Centralized and decentralized systems; In-house agency arrangements; Advertising agencies – selection, compensation, and appraisal of the advertising agency; managing advertising agency relations; IMC services; Reasons for evaluating Advertising Effectiveness; Advertising testing process - Before and after advertising tests and techniques.	8	CO4
5	Advertising in India	Social and regulatory aspects of advertising in India. Recent developments and issues in advertising	8	CO5

Reference Books:
Aaker, David A., Rajeev Batra, and John G. Mayers, Advertising Management, Pearson, 2018.
Ruchi Gupta, Advertising: Principles and Practice, S.Chand, 2017
S.A. Chunawala, Advertising, Sales & Promotion Management, Himalaya Publication, New Delhi 2016
Kavita Krishnamurthi & Nisha Rana, Advertising Management, Global Vision Publishing house,2016
Neeru Kapoor, Concept Building Approach to Advertising and Personal Selling, Cengage,2022
e-Learning Source:
https://www.youtube.com/watch?v=puxFAP0GZbg
https://www.youtube.com/watch?v=teQDiqgg9w

Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	2	1	2	1	1	1	-	2	-
CO2	2	2	2	1	1	2	-	3	1
CO3	3	3	2	1	-	3	-	3	-
CO4	3	2	1	1	-	3	-	3	-
CO5	2	3	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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Integral University, Lucknow

Effective from Session: 2020-21							
Course Code	BM554	Title of the Course	Customer Relationship Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop the conceptual and theoretical knowledge of customer relationship management						

Course Outcomes	
CO1	To understand the concept of Customer relationship management.
CO2	To develop and know about the process of CRM.
CO3	To analyze the strategy and planning of CRM.
CO4	To apply the tools of CRM
CO5	To know how to implement the CRM

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Concept and Applications	Introduction to CRM and eCRM What is the customer? How do we define CRM? CRM technology components, customer lifestyle, customer interaction. Difference between CRM and eCRM, features of eCRM	8	CO1
2	Process of CRM	Sales Force Automation (SFA) Definition and need of SFA, barriers to successful SFA functionality, the technological aspect of SFA, data synchronization, flexibility, and performance, reporting tools	8	CO2
3	Planning and Strategic forms of CRM	Enterprise Marketing Automation (EMA) Components of EMA, marketing campaign, campaign planning, and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management	8	CO3
4	Tools of CRM	Call center Meaning, customer interaction, functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web-enabling the call center, automated intelligent call routing, logging & monitoring	8	CO4
5	Implementations of CRM	Implementing CRM Pre-implementation, kick-off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off ongoing support, system optimization, follow up. Introduction to Application Service Provider (ASP), who are ASPs? Their role and function, advantages and disadvantages of implementing ASP. Impact of CRM on Marketing Channels Meaning, how does the traditional distribution channel structure support customer relationship, and emerging channel trends that impact CRM? Case Studies: 1. CRM at the speed of light by Paul Greenberg, YMH 2 nd edition. 2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition. 3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM	8	CO5

Reference Books:

- M. Chaturvedi & A. Chaturvedi, Customer Relationship Management- An Indian Perspective, Excel Books, Inc. 2017.
- Rai A. K, Customer Relationship Management, Prentice Hall India Learning Private Limited, 2015.
- K. Govinda Bat, Customer Relationship Management, Himalaya Publishing House, 2017
- Dr. Shamsher Singh, Customer Relationship Management, Himalaya Publishing House, 2018
- Dr. M. Pandya Nayak, Customer Relationship Management, Himalaya Publishing House, 2020

e-Learning Source:

- <https://www.youtube.com/watch?v=T3cpQio764U>
- <https://www.youtube.com/watch?v=6KLUm-Ych74>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	1	1	2	1	1	1	-	2	-
CO2	2	2	2	2	1	1	-	2	-
CO3	2	3	3	2	1	2	-	2	-
CO4	2	2	2	2	-	2	-	2	-
CO5	2	3	3	3	-	2	-	3	-

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

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

Effective from Session: 2024-25							
Course Code	BM555	Title of the Course	Human Resource Policy and Practices	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The main objective of this subject to introduce in M. Com is to let students familiar with human resource theories, tools and best practices and how are being utilized in the human resource field.						

Course Outcomes	
CO1	The students will learn about the objectives, Scope, Evolution, Development, and functions of HRM and Strategic HRM.
CO2	The students will learn about the concept, policies, and procedures of recruitment, selection, placement, training and development, and Career planning.
CO3	Students will understand the concept and application of theories of motivation, Job analysis, Job evaluation, and Performance appraisal.
CO4	Students will understand the procedure and policies relating to wage and salary administration, Incentives and Benefits, Employee health and safety, Employee discipline, and grievance-handling mechanisms.
CO5	It will enable students to understand the role of Industrial Relations in view of Trade Unionism, Collective bargaining, Employee empowerment and Worker's participation in Management.

Unit No.	Title of the Unit	Content	Contact Hrs.	Mapped CO
1	Introduction	Specific and overall HR policies, Objectives, Scope and functions of HRM- Evolution and Development of HRM-Environment of HRM-Strategic HRM – Human Resource planning and developing manpower strategies. HR policies-process and measurement.	9	CO1
2	Internal & External Mobility of Employees	Recruitment and selection process – Placement, induction and Placement –staff training and Development -Career planning.	9	CO2
3	Motivation	Motivation and productivity theories of motivation, Factors affecting motivation at work, tools of motivation-Job description, analysis and evaluation-Motivation and job enrichment-Performance monitoring and appraisal.	9	CO3
4	Employee Compensation and Benefits	Current trends in wage and salary administration -Incentives and Benefits-Employee health and safety -Employee discipline -Employee grievance handling.	9	CO4
5	Industrial Relations & Labour Laws	Industrial Relations – Trade Unionism – Collective bargaining – Employee empowerment – Laws Related to Labour Employment, Rules governing layoff, strikes, lockouts and Worker's participation in Management. Industrial Relations in International Context.	9	CO5

References Books:	
Human Resource Management, Text & Cases by K. Aswathappa.	
Human Resource Management, by S. Khandkar, S. Chand Publications	
Personnel Management - Text & Cases, By C. B. Mamoria & V. S. P. Rao, Himalaya.	
Human Resource Management by Gary Dessler, Pearson Education	
S.S.Khanka, Human Resource Management, S.Chand & Co. Ltd., New Delhi, 2003	
e-Learning Source:	
https://onlinecourses.nptel.ac.in/noc21_mg21/preview	
https://nptel.ac.in/courses/122105020	

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

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

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

Effective from Session: 2024-25							
Course Code	BM556	Title of the Course	Training & Development	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 students with a solid understanding of training and development principles, strategies, and best practices. It focuses on identifying skill gaps, designing effective training programs, and evaluating their impact on performance and organizational success						

Course Outcomes	
CO1	Demonstrate an understanding of the key principles and processes involved in training and development, including needs assessment, design, implementation, and evaluation.
CO2	Analyze various training methods and techniques to determine their effectiveness in meeting organizational and employee development goals.
CO3	Apply instructional design principles to develop comprehensive training programs that align with an organization's strategic objectives.
CO4	Evaluate the impact of training and development programs on individual performance, employee motivation, and overall organizational productivity.
CO5	Critically assess the role of technology in training and development, including e-learning, simulations, and digital learning platforms, to enhance learning outcomes

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Training	Introduction to Training, Objectives of Training, Types of Training, Challenges in Training, Role of Technology in Training, Philosophy of training, Customized and Personalized Training, Diversity and Inclusion in Training and Development, Emerging Trends in Training and Development	9	CO1
2	Strategic Training and its Dynamics	Strategic Training: Models of training-Faculty, Customer, Matrix, Corporate University and Business Embedded Model. Role of training in HRD, Training process & dynamics, Training and development strategies	9	CO2
3	Training Needs Analysis	Training needs analysis: The process and Approaches of TNA, Organizational Analysis, Requirement Analysis, Task, Knowledge, Skill and Ability Analysis, Person Analysis, Team Work for conducting TNA, Output of TNA. Methods of training, Designing of training programs, Development of training systems Evaluation of training and development	9	CO3
4	Employee Development and Career Management	Approaches to Employee Development, Development Planning Process. Types of development programme – seminar, conferences, symposia. Career Management Models of Career development Emerging trends in training methodologies, Emerging Trends in Training and Development, Advanced Talent Development Programs, Strategic Role of Training and Development	9	CO4
5	Diversity and Inclusion in Training and Development	Inclusive Training Practices, Training for Unconscious Bias and Cultural Competence, Gender and Equality Training, Artificial Intelligence (AI) in Learning, Employee Well-being and Holistic Development	9	CO5

References Books:	
Parrott, M. (1993). <i>Tasks for language teachers: A resource book for training and development</i> . Cambridge University Press.	
Emerson, T., & Stewart, M. (2011). <i>The Learning and Development Book: Change the way you think about L&D</i> . Association for Talent Development.	
Laird, D., Holton, E. F., & Naquin, S. S. (2003). <i>Approaches to training and development: revised and updated</i> . Basic Books.	
Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd New Delhi, 2015, India	
Prior, John, Handbook of Training and Development, Jaico Publishing House, Bombay 2018.	
e-Learning Source:	
https://onlinecourses.nptel.ac.in/noc22_hs63/preview	
https://www.coursera.org/projects/training-and-development-with-eduflow	

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

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

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

Effective from Session: 2023-24							
Course Code	BM557	Title of the Course	Dissertation Project / Apprenticeship / Internship	L	T	P	C
Year	II	Semester	IV	0	0	4	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To equip the student with the knowledge of the actual functioning of the market and organization and problems faced by them for exploring feasible solutions and suggestions						

Course Outcomes	
CO1	To systematically identify relevant theories and concepts, use appropriate methodologies and evidence, apply appropriate techniques, and draw logical conclusions.
CO2	To apply qualitative and/or quantitative evaluation processes to data collected from different sources.
CO3	To understand and apply ethical standards of conduct in the collection and evaluation of data and other resources.
CO4	To communicate research concepts and contexts clearly and effectively both in writing and orally.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Methodology	1. Two classes per week are assigned in the timetable for the Dissertation Project. Notification to the students about their assigned dissertation project guides is made at the beginning of semester four which is also available on the website. 2. The department also assigned two faculty members as coordinators who will take the classes (In this class students can remove their doubts and take extra advice for preparation of the dissertation project) 3. The students will submit their Dissertation Project Topics in consultation with their respective guides in the set format available on the website. 4. A schedule of presentation of the dissertation project during the assigned classes is provided to the students and guides. 5. The students will present their dissertation in front of the panel 6. The panel along with the respective guide will evaluate the student's performance for internal assessment based on research work and presentation. 7. The students will prepare the Dissertation Project Report on the basis of guidelines and format available on the university website. 8. The respective guides will evaluate the report and sign for the external viva voce exam. 9. The Controller of Examination will announce the date of the Dissertation Project Viva -Voce examination 10. The department nominates one external and one internal examiner, and one examiner will be nominated by the COE. The COE will give his approval on these nominations for conducting the Viva -Voce examination. 11. Afterward, the coordinators will submit the final marks that will be forwarded to the Controller of the Exam for further processing.		

Reference Books:

Geoff Farina; Francesco Erspamer; Caterina Mongiat Farina , How to Write a Thesis by Umberto Eco; 2015

William Waters , Destination Dissertation by Sonja K. Foss; William Waters, 2015

Steven R. Terrell, Writing a Proposal for Your Dissertation: Guidelines and Examples (Kindle Edition)

e-Learning Source:

Thesis/Dissertation Writing, Learn How to write Thesis/dissertation in just Five Lectures, Udemy, <https://www.udemy.com/course/dissertationwriting/>

Diploma in the Essentials of Thesis Writing, Learn practical skills for writing a cohesive and compelling thesis (dissertation) in this free online course. Publisher: Robert Baffour, Alisons, <https://alison.com/course/the-essentials-of-thesis-writing>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1									
CO2									
CO3									
CO4									
CO5									

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

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

Effective from Session: 2020-21

Course Code	BM558	Title of the Course	Comprehensive Viva Voce	L	T	P	C
Year	II	Semester	IV	0	0	0	0
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this course is to judge the understanding as well as application of the knowledge gained by the students by the end of the second year of the course.						

Course Outcomes	
CO1	
CO2	
CO3	
CO4	
CO5	

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Guidelines	<ol style="list-style-type: none"> The comprehensive viva voce is scheduled to be held at the end of IV Semester in second year This is also to see the articulation of what is being learnt by them and see their relevance in the practical field. The total marks of viva are 100. The internal marks will be awarded by taking the presentation of the students in the front of a panel of at least three faculty members to be appointed by Director/Principal of the college. The external marks will be awarded by the external examiner to be appointed by the examination division. 		

Reference Books:

e-Learning Source:

Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1									
CO2									
CO3									
CO4									
CO5									

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Name & Sign of Program Coordinator	Sign & Seal of HoD
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