





## Integral University, Lucknow

Effective from Session:							
<b>Course Code</b>	C010101T/ CM 101	<b>Title of the Course</b>	Business Organization	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	I	<b>Semester</b>	I	5	1	0	6
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of this course is to provide the learner with an overview of business and major sectors of Indian business. The aim is to provide knowledge about conventional and upcoming trends in business.						

Course Outcomes	
<b>CO1</b>	Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
<b>CO2</b>	Ability to identify the appropriate types and functioning of Business Organization for solving different problems.
<b>CO3</b>	Ability to apply basic Business Organization principles to solve business and industry related problems
<b>CO4</b>	Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Business</b>	Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organization. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics	22	1
2	<b>Promotion of Business</b>	Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23	2
3	<b>Foundation of Indian Business</b>	Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.	25	1
4	<b>Business Combination</b>	Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization. Business finance: -Financial need of Business methods & sources of finance	20	2

Reference Books:
Singh, BP & Chhabra, T.N.: Business Organization and Management, Dhanpat Rai & Sons, Delhi.
Robbins, S. (2017). Management, Pearson Education, New Delhi; (13th ed.).
Gupta, C.B., "Business Organization", Mayur Publication, (2014).
Bhusan Y.K., "Business Organization", Sultan Chand & Son
e-Learning Source:
<a href="https://www.classcentral.com/course/swayam-bcoc-132-business-organisation-and-management-23767">https://www.classcentral.com/course/swayam-bcoc-132-business-organisation-and-management-23767</a>
<a href="https://www.classcentral.com/course/swayam-forms-of-business-organisation-45146">https://www.classcentral.com/course/swayam-forms-of-business-organisation-45146</a>
<a href="https://nptel.ac.in/courses/109105176">https://nptel.ac.in/courses/109105176</a>

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

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

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

<b>Effective from Session:2022-23</b>							
<b>Course Code</b>	C010102T/ CM 102	<b>Title of the Course</b>	Business Statistics	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	I	<b>Semester</b>	I	<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 purpose of this paper is to inculcate and analytical ability among the students.						

Course Outcomes	
<b>CO1</b>	To provide knowledge about basic concepts of Statistics.
<b>CO2</b>	To provide knowledge measurement of central tendency and measure of dispersion.
<b>CO3</b>	To give an overview of correlation and regression analysis.
<b>CO4</b>	To make able to know the Index number.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Indian Statistics</b>	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahala Nobis). Introduction to Statistics: Meaning, Scope, importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20	CO1
2	<b>Measures of Central Tendency</b>	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Coefficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25	CO2
3	<b>Correlation</b>	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson’s Coefficient of Correlation, Spearman’s Rank Coefficient of Correlation.	25	CO3
4	<b>Index Number</b>	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher’s Ideal Index Number, Reversibility Test-Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	20	CO4

<b>Reference Books:</b>	
Heinz, Kohler: Statistics for Business & Economics, HarperCollins;	
Gupta, S.C. Fundamental of Statistics, Himalaya Publication.	
Sharma J.K., Business Statistics, Pearson Education.	
Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi	
<b>e-Learning Source:</b>	
<a href="https://nptel.ac.in/courses/110107114">https://nptel.ac.in/courses/110107114</a>	

Course Articulation Matrix: (Mapping of COs with POs and PSOs)																		
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO4	PSO5	PSO6	PSO7
<b>CO1</b>	3	3	2	2	3	2	2	3	2	1	3	3	2	2	2	-	-	-
<b>CO2</b>	3	2	1	2	2	2	1	3	3	1	3	3	2	1	2	-	-	-
<b>CO3</b>	3	3	2	1	2	1	1	3	3	2	3	2	1	1	1	-	-	-
<b>CO4</b>	3	1	2	2	1	2	3	3	2	2	2	3	1	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:</b> 2022-23							
<b>Course Code</b>	C010103T/ CM 103	<b>Title of the Course</b>	Business Communication	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	I	<b>Semester</b>	I	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	After successful course completion, learners will develop the following attributes.						

<b>Course Outcomes:</b> To acquire skills in reading, writing, comprehension, and communication, and also to use electronic media or modern forms of business communication.	
<b>CO1</b>	Demonstrate and understand the meaning, process, and importance of business communication including barriers.
<b>CO2</b>	Understating the aspects of non-verbal communication like body postures, facial expression, listening exercise interview skills, and writing skills.
<b>CO3</b>	Learning presentation skills and drafting.
<b>CO4</b>	Equipped with the skills of report and business letter writing.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Introduction</b>	Process and importance of communication, types (verbal & non-verbal), different forms of communication, Barriers, effects and advantages of Technology in business communication like email. text messages, instant messaging and modern techniques like video conferencing, social networking and strategic importance of communication.	22	CO1
2	<b>Non- Verbal Aspects of communication</b>	Body language, kinesics, paralanguage, proxemics, Effective listening: principle of Effective listening, Factors affecting listening execersizes, oral, Written and Video sessions. Interview skills; appearing in interviews, writing resume and letter of application, modern forms of communicating, Email, video conferencing etc.	21	CO2
3	<b>Business language and Presentation</b>	Importance of business language, vocabulary words often confused words often misspelt words, common errors in English. Oral presentation importance, characteristics, presentation plan, powerpoint, presentation, visual aids. Writing skills: planning business messages, Rewriting and Editing. The first and Reconstructing the Final draft. Office correspondence: office letter, Semi official Letter and Memorandum.	31	CO3
4	<b>Report Writing</b>	Identify the types of report, the basic format of the report, steps of writing report, writing a report format requirements, determine the process of writing a report, the importance of including visuals such as tables, diagrams, and charts in writing report, apply citation rules, (APA style documentation)	16	CO4

<b>Reference Books:</b>	
Lesikar. R.V & flatly, M.E; Business Communication Skills for Empowering the Internet Generation, Tata Mac Graw Hill Publishing company Ltd. New Delhi.	
Bovee, and Thill, Business communication Today, Pearson Education	
Shirley, Taylor, Communication for Business, Pearson Education	
Mishra, A.K., Business Communication (Hindi), Sahitya Bhavan Publications Agra	
<b>e-Learning Source:</b>	
<a href="https://uptnotes.com/notes-professional-communication-unit-i-nas-104-nas-204/">https://uptnotes.com/notes-professional-communication-unit-i-nas-104-nas-204/</a>	
<a href="https://study.com/academy/lesson/what-is-communication-definition-importance.html">https://study.com/academy/lesson/what-is-communication-definition-importance.html</a>	
<a href="https://open.lib.umn.edu/businesscommunication/chapter/1-2-what-is-communication/">https://open.lib.umn.edu/businesscommunication/chapter/1-2-what-is-communication/</a>	

<b>Course Articulation Matrix: (Mapping of COs with POs and PSOs)</b>																		
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO4	PSO5	PSO6	PSO7
	<b>CO1</b>	3	3	2	3	1	3	3	-	-	-	-	-	3	2	3	3	2
<b>CO2</b>	3	2	3	3	2	3	2	-	-	-	-	-	2	3	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	-	-	-	-	-	3	3	3	2	3	3
<b>CO4</b>	3	3	2	3	2	3	2	-	-	-	-	-	3	3	2	3	2	3
<b>CO5</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**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: 2022-23</b>							
<b>Course Code</b>	I01010P/ CM 104	<b>Title of the Course</b>	Advance Excel	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	I	<b>Semester</b>	I	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of this course is to provide the learner an overview of Microsoft Excel and develop an ability to use the basic arithmetic and statistical formulas.						

Course Outcomes	
<b>CO1</b>	Ability to understand the spread sheet utilization at basic level.
<b>CO2</b>	Ability to apply the formulas and function in Excel.
<b>CO3</b>	Ability to understand the advance Excel with other functions of Excel.
<b>CO4</b>	Ability to apply the practical implication of financial and statistical functions in spread sheet.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Excel Introduction</b>	An overview of the screen, navigation and basic Excel concepts, Various selection techniques, Shortcut Keys Customizing Excel, Customizing the Ribbon, Using and Customizing AutoCorrect, Changing Excel's Default Options Using Basic Functions, Using Functions – Sum, Average, Max, Min, Count, Absolute, Mixed and Relative Referencing	15	1
2	<b>Introduction Range</b>	AutoFill, Comments, Hide Columns and Rows, AutoFit, Transpose, Move Columns Basics: Ribbon, Workbook, Worksheets, Format Cells, Find & Select, Data Validation, Keyboard, Shortcuts, Print, Protect.	10	2
3	<b>Formulas and Functions</b>	Arithmetic functions, Paste Options, statistical Functions, and Logical Functions. Cell References, Date/Time, Lookup/Reference	10	3
4	<b>Statistical Functions</b>	Financial, Statistical, Round, Formula Errors, Array Formulas, Sort, Filter, Conditional Formatting, Charts, Pivot Tables, Tables, Create a Macro.	10	4

<b>Reference Books:</b>	
Excel 2019 All-in-One for Dummies, Greg Harvey, 1st edition	
Slaying Excel Dragons, Mike Girvin, 1st edition, Holy Macro! Books	
Ctrl+Shift+Enter Mastering Excel Array Formulas, Mike Girvin, 1st edition	
Beginners (Excel Essentials Book 1), M.L. Humphrey, 1st edition	
<b>e-Learning Source:</b>	
<a href="https://www.coursera.org/projects/Excels-beginner-google-sheets">https://www.coursera.org/projects/Excels-beginner-google-sheets</a>	

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	-	-	-	-	-	1	-	1	-	-	-
CO2	-	-	-	-	-	1	-	1	-	-	-
CO3	-	-	-	-	-	1	-	1	-	-	-
CO4	-	-	-	-	-	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:2022-23</b>							
<b>Course Code</b>	Z010101T	<b>Title of the Course</b>	Food, Nutrition and Hygiene	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	1st	<b>Semester</b>	1st	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	To learn the basic concept of food, nutrition, hygiene, common diseases prevalent in society along with 1000 days nutrition concept.						

Course Outcomes	
<b>CO1</b>	To learn the basic concept of the Food and Nutrition, and meal planning.
<b>CO2</b>	To learn about macro and micro nutrients and its RDA, sources, functions, deficiency and excess.
<b>CO3</b>	To learn 1000 days Nutrition Concept and study the nutritive requirement during special conditions like pregnancy and lactation.
<b>CO4</b>	To study common health issues in the society and to learn the special requirement of food during common illness.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Concept of Food and Nutrition</b>	(a) Definition of Food, Nutrients, Nutrition, Health, balanced Diet (b) Types of Nutrition- Optimum Nutrition, under Nutrition, Over Nutrition (c) Meal planning- Concept and factors affecting Meal Planning (d) Food groups and functions of food	8	CO1
2	<b>Nutrients: Macro and Micro RDA, Sources, Functions, Deficiency and excess of</b>	(a) Carbohydrate (b) Fats (c) Protein (d) Minerals Major: Calcium, Phosphorus, Sodium, Potassium Trace: Iron, Iodine, Fluorine, Zinc (e) Vitamins Water soluble vitamins: Vitamin B, C Fat soluble vitamins: Vitamin A, D,E,K (f) Water (g) Dietary Fibre	7	CO2
3	<b>1000 days Nutrition</b>	(a) Concept, Requirement, Factors affecting growth of child (b) Prenatal Nutrition (0 - 280 days): Additional Nutrients' Requirement and risk factors during pregnancy (c) Breast / Formula Feeding (Birth – 6 months of age) Complementary and Early Diet (6 months – 2 years of age)	8	CO3
4	<b>Community Health Concept</b>	(a) Causes of common diseases prevalent in the society and Nutrition requirement in the following: Diabetes, Hypertension (High Blood Pressure) Obesity Constipation Diarrhea Typhoid (b) National and International Program and Policies for improving Dietary Nutrition (c) Immunity Boosting Food	7	CO4

<b>Reference Books:</b>	
Singh, Anita, "Food and Nutrition", Star Publication, Agra, India, 2018.	
Sheel Sharma, Nutrition and Diet Therapy, Peepee Publishers Delhi, 2014, First Edition.	
1000Days-Nutrition_Brief_Brain-Think_Babies_FINAL.pdf	
<a href="https://pediatrics.aappublications.org/content/141/2/e20173716">https://pediatrics.aappublications.org/content/141/2/e20173716</a>	
<a href="https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/">https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/</a>	
<b>e-Learning Source:</b>	
<a href="https://nptel.ac.in/courses/126104004">https://nptel.ac.in/courses/126104004</a>	

**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>	-	-	-	2	2	3	2	3	3	2	2
<b>CO2</b>	-	-	-	3	2	3	2	3	3	2	2
<b>CO3</b>	-	-	-	3	3	2	3	3	-	-	2
<b>CO4</b>	-	-	3	3	3	3	3	3	3	2	3

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

**Name & Sign of Program Coordinator**

**Sign & Seal of HoD**







**Integral University, Lucknow**



## Integral University, Lucknow

Effective from Session:							
Course Code	C010201T/ CM 105	Title of the Course	Business Management	L	T	P	C
Year	I	Semester	II	5	1	0	6
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The main objective of this course is to help the students to get aware towards varied management principles and practices.						

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

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Concepts of Management</b>	Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo-Classical System; Contingency Approach, System Approach.	23	1
2	<b>Planning</b>	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organization: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	22	2
3	<b>Direction</b>	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles- Likert’s Theory, Managerial Grid.	25	3
4	<b>Controlling</b>	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Change Management Model-Kurt Lewin, Resistance to Change and methods of reducing resistance to change.	20	4

Reference Books:
Koontz , H, ”Essentials of Management”, Tata McGraw Hill, (2016).
Gupta, C.B., “Business Organization”, Mayur Publication, (2014).
Singh, B.P., Chhabra, T.N., “An Introduction to Business Organization & Management”, Kitab Mahal, (2014).
Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
e-Learning Source:
An Introduction to the Principles of Management, NPTEL, SWAYAM.
Principles of Management, Udemy.

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

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

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

Effective from Session:							
Course Code	C010202T/ CM 106	Title of the Course	Financial Accounting	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.						

Course Outcomes	
CO1	To provide knowledge about Accounting Principles and preparation of Accounts.
CO2	To provide knowledge about preparation of Accounts for Hire Purchase accounts.
CO3	To give an overview about Departmental and Branch accounts.
CO4	To understand the concepts of Insolvency Accounts and Accounting Software.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Basics of Accounting</b>	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	12	1
2	<b>Royalty Accounts</b>	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub-lease, Short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	15	2
3	<b>Departmental Accounts</b>	Departmental Accounts- Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts-Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	15	3
4	<b>Insolvency Accounts</b>	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts. Recent Advancements and Trends-Use of Accounting Software Tally. ERP9.	18	4

Reference Books:	
Maheshwari S.N. & Maheshwari S.K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013).	
Jain & Narang, "Advanced Accounts", JainBookAgency, 18th Edition, Reprint (2014).	
Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra.	
Shukla, S. M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017.	
Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers.	
e-Learning Source:	
BCOC-131- Financial Accounting ,By Dr. N.Rajendra Prasad ,Indira Gandhi National Open University ,( <a href="https://onlinecourses.swayam2.ac.in/nou22_cm18/preview">https://onlinecourses.swayam2.ac.in/nou22_cm18/preview</a> ).	

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

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

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

Effective from Session:							
Course Code	C010205T/ CM 107	Title of the Course	Business Economics	L	T	P	C
Year	I	Semester	II	5	1	0	6
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.						

Course Outcomes	
CO1	To provide knowledge about business economics, demand analysis and acquaint the students with notable economists of India.
CO2	To demonstrate the understanding of laws of production and behaviour of cost and decision making.
CO3	To demonstrate the understanding of market structures and pricing decisions.
CO4	To demonstrate the understanding of national income, inflation and monetary and fiscal policies in real-world situations and business cycles in the open economy.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Basics of Economics</b>	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope Of Business Economics, Meaning, Kinds, Law of Demand, Law of Marginal Diminishing Utility, Elasticity of Demand, Concept And Measurement of Elasticity of Demand Price, Incoming Cross, Elasticity Determinants of Elasticity of Demand Importance Of Elasticity of Demand.	31	1
2	<b>Theory of Cost</b>	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Dis-economies.	16	2
3	<b>Market Competition</b>	Perfect Competition: Meaning, Price And Output Determination. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition & Oligopolistic competition.	21	3
4	<b>Business Cycle</b>	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.	22	4

Reference Books:	
	Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.
	Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), , McGraw Hill Education, 9th Ed.
	Ahuja, H.L, "Managerial Economics", S.Chand, 8th Ed.
	Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed.
	Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publication.
e-Learning Source:	
	<a href="https://onlinecourses.nptel.ac.in/noc21_mg90/preview">https://onlinecourses.nptel.ac.in/noc21_mg90/preview</a> .

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	1	2	2	-	2	3	3	3	3
CO2	3	1	-	-	2	1	1	3	2	1	3
CO3	2	1	-	2	3	1	-	2	1	3	3
CO4	3	-	1	3	2	1	1	1	2	3	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: 2022-2023</b>							
<b>Course Code</b>	<b>B150101T/ES125</b>	<b>Title of the Course</b>	<b>Basics of Environmental Science</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	10+2	<b>Co-requisite</b>					
<b>Course Objectives</b>	This course provides students with a working knowledge of concept of environment and the relation between human and its relation with the environment.						

<b>Course Outcomes</b>	
<b>CO1</b>	Gain knowledge about origin of life and related theories.
<b>CO2</b>	Learn fundamental concept of environmental science.
<b>CO3</b>	Develop the understanding about environmental education and able to understand the relationship between human and environment.
<b>CO4</b>	Understand the concept of sustainable development and SDG and also able to understand the current scenario of environmental degradation.
<b>CO5</b>	Learn the significance and importance of environmental management and have the practical knowledge about the affected areas of environment.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	Evolution	Origin of life and speciation, Darwinism and modern synthetic theory of evolution, Natural Selection; Biochemical basis of origin of life; Hardy Weinberg Equilibrium; Genetic drift.	8	CO1
2	Concept of Environment	Definition, Principles and Scope of Environmental Science; Environment, its components and segments; Moral and Aesthetic Nature of Environmental Science; Objectives and Historic roots of the subject; for Public Awareness.	8	CO2
3	Environmental	Goals of environmental education; Environmental Literacy, Environmental Careers, Environmental Justice, Individual Organisms, Environmentalism, Environmental Education at Primary, Secondary level.	6	CO3
4	Man and Environment:	Man-Environment relationships; Impacts of human activity on environment (Agriculture, transportation, mining, urbanization, industrialization); Environmental Degradation and Conservation Issues, Modern concept of environmental conservation	8	CO3
5	Sustainable development	Concept and Significance of sustainable development, Core elements of sustainable development, Over-view of SDG (Sustainable Development Goals).	6	CO4
6	Current Environmental Issues	Ill effects of fireworks and environmental degradation, Climate change and its effects on human health, Deforestation and its impacts on human communities and flora and fauna of the Environment.	8	CO4
7	Environmental Management	Significance of Environment Management, Resettlement and rehabilitation of project affected areas, Environmental ethics: Role of Indian's religions and cultures in environmental conservation, Communication and public awareness programs for environment management.	8	CO5
8	Field Survey	Assessment of impacts of anthropogenic activities in the surrounding environment; Evaluation of the consequences rising from agricultural and commercial logging practices to preserve environment, case study, Reclamation and monitoring of the affected area by developmental activities: case study.	8	CO5

**Reference Books:**

1. Environmental Science by William P. Cunningham and Mary Ann Cunningham; McGraw-Hill Publications.
2. Environmental Science: Earth as a Living Planet by Botkin and Keller; JOHN WILEY & SONS, INC
3. A text Book of Environment Studies, Asthana, D. K. and Asthana, M. 2006, S. Chand & Co.
4. Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
5. Atmosphere, Weather and Climate, Barry, R. G. 2003, Routledge Press, UK.
6. Environmental Science: S. C. Santra, New Central Book Agency.

**e-Learning Source:**

1. Environmental Science, Dr. Y. K. Singh, <https://www.hzu.edu.in/bed/E%20V%20S.pdf>
2. Textbook for Environmental Studies, Erach Bharucha, <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>
3. Fundamentals of Environmental Studies, <https://www.jkcpri.ac.in/download/11567250727.pdf>

<b>Course Articulation Matrix: (Mapping of COs with POs and PSOs)</b>																		
<b>PO-PSO CO</b>	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	3	2	-	-	-	-	-	-	-	-	-	-	2	2	-	-	-	-
<b>CO2</b>	3	3	-	-	-	-	-	-	-	-	-	-	3	2	-	-	-	-
<b>CO3</b>	2	2	-	-	-	-	-	-	-	-	-	-	2	3	-	-	-	-
<b>CO4</b>	3	3	-	-	-	-	-	-	-	-	-	-	2	2	-	-	-	-
<b>CO5</b>	2	1	-	-	-	-	-	-	-	-	-	-	3	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:</b> 2022-23							
<b>Course Code</b>	I010206T/ CM 108	<b>Title of the Course</b>	Hands on Training on Tally ERP9.0	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	I	<b>Semester</b>	II	<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	This course is focused to provide practical implication on the knowledge of tally for commerce and management.						

Course Outcomes	
<b>CO1</b>	Ability to understand the basic concept of Tally ERP9, its use and relevance in accounting
<b>CO2</b>	Ability to identify the appropriate types and functioning of Tally and its uses in present senior
<b>CO3</b>	Ability to apply basic knowledge of accounting through Tally and its use in the field of TDS, GST and return filling.
<b>CO4</b>	Ability to understand the concept of payroll in Tally and creation of various reports using Tally.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Excel Introduction,	Creation of Company, Tally Configuration, Account Voucher Creation, Voucher Type Selection, Alteration of Vouchers, Reports, computation. Inventory, Payments, Quotes, Sales Orders, Sales/Invoicing, Receipts, Memorized Transactions, Global Options, Reports	15	1
2	Introduction Range	TDS -TDS Reports, TDS Online Payment, TDS Returns filing, TDS Certificate issuing ,26AS Reconciliation, TCS - TCS Reports, GST- GST Returns, EPF -ESIC, Professional Tax	10	2
3	Formulas and Functions	Employee Creation - Salary Define, Employee Attendance Register, Pay Heads Creation, Salary Report	10	3
4	Financial Statement	Financial Statements - Trading Account, Profit & Loss Account, Balance Sheet, Accounts Books and Reports, Inventory Books and Reports, Exception Reports, Statutory Reports, Payroll Reports, Trail balance, Day Book, List of Accounts, Stock Summary, Outstanding Statement	10	4

<b>Reference Books:</b>	
Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal	
Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva	
Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal	
Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13 th Ed. 2013.	
Asok K. Nadhani, Tally ERP 9 Training Guide - 4th Revised & Updated Edition, BPB publication	
<b>e-Learning Source:</b>	
<a href="https://www.studyathome.org/products/tally-erp9-certificate-course-by-ca-raj-k-agrawal/">https://www.studyathome.org/products/tally-erp9-certificate-course-by-ca-raj-k-agrawal/</a>	
<a href="https://tallyeducation.com/tepl/">https://tallyeducation.com/tepl/</a>	
<a href="https://www.udemy.com/topic/tally-erp/">https://www.udemy.com/topic/tally-erp/</a>	

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

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

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

Effective from Session:							
Course Code	Z020201T	Title of the Course	First Aid and Health	L	T	P	C
Year	I	Semester	II	2	0	0	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives							

Course Outcomes	
CO1	Learn the skill needed to assess the ill or injured person.
CO2	Learn the skills to provide CPR to infants, children and adults.
CO3	Learn the skills to handle emergency childbirth.
CO4	Learn the Basic sex education help young people navigate thorny questions responsibly and with confidence.
CO5	Learn the Basic sex education help youth to understand Sex is normal. It's a deep, powerful instinct at the core of our.
CO6	Survival as a species. Sexual desire is a healthy drive.
CO7	Help to understand natural changes of adolescence.
CO8	Learn the skill to identify Mental Health status and Psychological First Aid.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Basic Concepts</b>	A. Basic First Aid Aims of first aid & First aid and the law. Dealing with an emergency, Resuscitation (basic CPR). Recovery position, Initial top to toe assessment. Hand washing and Hygiene Types and Content of a First aid Kit B. First AID Technique Dressings and Bandages. Fast evacuation techniques (single rescuer). Transport techniques. C. First aid related with respiratory system Basics of Respiration. No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging, Swelling within the throat, Suffocation by smoke or gases and Asthma. D. First aid related with Heart, Blood and Circulation Basics of The heart and the blood circulation. Chest discomfort, bleeding. E. First aid related with Wounds and Injuries Type of wounds, Small cuts and abrasions Head, Chest, Abdominal injuries Amputation, Crush injuries, Shock F. First aid related with Bones, Joints Muscle related injuries Basics of The skeleton, Joints and Muscles. Fractures (injuries to bones).	2T+10P	1
2	<b>First Aid Related with Nervous System</b>	G. First aid related with Nervous system and Unconsciousness Basics of the nervous system. Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy. H. First aid related with Gastrointestinal Tract Basics of The gastrointestinal system. Diarrhea, Food poisoning. I. First aid related with Skin, Burns Basics of The skin. 2T+ 10P Burn wounds, Dry burns and scalds (burns from fire, heat and steam). Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke. Frost bites (cold burns), Prevention of burns, Fever and Hypothermia. J. First aid related with Poisoning Poisoning by swallowing, Gases, Injection, Skin K. First aid related with Bites and Stings Animal bites, Snake bites, Insect stings and bites L. First aid related with Sense organs Basic of Sense organ. Foreign objects in the eye, ear, nose or skin. Swallowed foreign objects. M. Specific emergency satiation and disaster management Emergencies at educational institutes and work Road and traffic accidents. Emergencies in rural areas. Disasters and multiple casualty accidents. Triage. N. Emergency Child birth.	2T+10P	2
3	<b>Basic Sex Education</b>	Basic Sex Education: Overview, ground rules, and a pre-test Basics of Urinary system and Reproductive system. Male puberty — physical and emotional changes Female puberty — physical and emotional changes Male-female similarities and differences Sexual intercourse, pregnancy, and childbirth Facts, attitudes, and myths about LGBTQ+ issues and identities Birth control and abortion Sex without love — harassment, sexual abuse, and rape Prevention of sexually transmitted diseases.	9T	3
4	<b>Mental Health and Psychological First Aid</b>	Mental Health and Psychological First Aid What is Mental Health First Aid? Mental Health Problems in the India The Mental Health First Aid Action Plan Understanding Depression and Anxiety Disorders Crisis First Aid for Suicidal Behavior & Depressive symptoms What is Non-Suicidal Self-Injury? Non-crisis First Aid for Depression and Anxiety Crisis First Aid for Panic Attacks, Traumatic events Understanding Disorders in Which Psychosis may Occur Crisis First Aid for Acute Psychosis Understanding Substance Use Disorder Crisis First Aid for Overdose, Withdrawal Using Mental Health First Aid.	2T+10P	4

Reference Books:
Indian First Aid Manual- <a href="https://www.indianredcross.org/publications/FA-manual.pdf">https://www.indianredcross.org/publications/FA-manual.pdf</a> .
Red Cross First Aid/CPR/AED Instructor Manual.
<a href="https://mhfa.com.au/courses/public/types/youthedition4">https://mhfa.com.au/courses/public/types/youthedition4</a> .
Finkelhor, D. (2009). The prevention of childhood sexual abuse. Durham, NH: Crimes Against Children Research Center. <a href="http://www.unh.edu/ccrc/pdf/CV192.Pdf">www.unh.edu/ccrc/pdf/CV192.Pdf</a> .
Kantor L. & Levitz N. (2017). Parents' views on sex education in schools: How much do Democrats and Republicans agree? PLoS ONE, 12 (7): e0180250.
Orenstein, P. (2016). Girls and sex: Navigating the complicated new landscape. New York, NY: Harper.
Schwiegershausen, E. (2015, May 28). The Cut. <a href="http://www.thecut.com/2015/05/most-women-are-catcalledbefore-they-turn-17.html">www.thecut.com/2015/05/most-women-are-catcalledbefore-they-turn-17.html</a> .
Wiggins, G. & McTighe, J. (2008). Understanding by design. Alexandria, VA: ASCD.
<a href="https://marshallmemo.com/marshall-publications.php#8">https://marshallmemo.com/marshall-publications.php#8</a> .

**e-Learning Source:**

<https://www.redcross.org/take-a-class/first-aid/first-aid-training/first-aid-online>.

<https://www.firstaidforfree.com/>.

<https://www.coursera.org/learn/psychological-first-aid>.

<https://www.coursera.org/learn/mental-health>.

**Name & Sign of Program Coordinator**

**Sign & Seal of HoD**





## Integral University, Lucknow

Effective from Session: 2024-25							
Course Code	CM131	Title of the Course	AI for Commerce & Business Analytics	L	T	P	C
Year	I	Semester	II	0	0	0	0
Pre-Requisite	None	Co-requisite	None				
Course Objectives	This course aims to provide students with an in-depth understanding of how Artificial Intelligence (AI) is transforming the fields of accounting and finance, with a special focus on AI in asset management and automation in accounting practices.						

Course Outcomes	
CO1	This course aims to provide students with a foundational understanding of Artificial Intelligence (AI)
CO2	This course provides a comprehensive understanding of Machine Learning (ML) and Deep Learning (DL)
CO3	Explore AI applications in business, commerce, and industry.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Artificial Intelligence	Introduction, nature & scope; advantages; disadvantages; evolution of AI, Application of AI in business commerce & Industry.	6	4 & 5
2	Machine Learning & Deep Learning	Language Learning Model (LLM) (ex: Chat GPT, Gemini).	6	3&4
3	AI in Accounting & Finance	AI in Asset Management; Automation in Accounting Practice.	6	4

<b>References Books:</b>
<b>Artificial Intelligence: A Modern Approach":</b> Stuart Russell & Peter Norvig
<b>Deep Learning" :</b> Ian Goodfellow, Yoshua Bengio & Aaron Courville
<b>e-Learning Source:</b>
<a href="https://www.surgentpe.com/cpe-courses/artificial-intelligence-for-accounting-and-finance-professionals-AIP2">https://www.surgentpe.com/cpe-courses/artificial-intelligence-for-accounting-and-finance-professionals-AIP2</a>
<a href="https://www.jappware.com/insights/integrating-ai-in-accounting/">https://www.jappware.com/insights/integrating-ai-in-accounting/</a>

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

Name & Sign of Program Coordinator	Sign & Seal of HoD
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