



Integral University, Lucknow
Faculty of Commerce
STUDY & EVALUATION SCHEME

B.Com (Hons.)

Semester-V

S.No.	Course Code	Course Title	Type of Paper	Period Per hr /week /sem.			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	C010501T/BM 339	Corporate Accounting	Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√				√	SDG-4,8,9,10
2	C010502T/BM 340	Goods and Services Tax	Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√		√			SDG-12
3	C010503T/BM 341	Business Finance	Choose any TWO	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√	√			√	SDG-4,8,9,10
4	C010504T/BM 342	Principles and Practices of Insurance		04	01	00	15	10	25	75	100	4:1:0	05	√	√	√	√	√	√	√	SDG-1,4,5,8,11
5	C010505T/BM 343	Monetary Theory and Banking in India		04	01	00	15	10	25	75	100	4:1:0	05	√		√	√			√	SDG-4,5,8,9,10
6	Z050501T/MT337	Analytic Ability and Digital Awareness	Co-Curricular	02	00	00	15	10	25	75	100	2:0:0	02	√		√	√			√	SDG-4, 8
7	BM390	Industrial Training	Major	00	00	06	15	10	25	75	100	0:0:6	03	√		√	√			√	SDG-4,5,8,9,10
Total				18	04	06	90	60	150	450	600		25								



Integral University, Lucknow

Effective from Session: 2024-25

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

Course Outcomes

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

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

References Books:

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

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

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

References Books:											
1. Avadhani V A, Financial System.											
2. Khan MY and Jain PK, Financial Management Tax and Problems.											
3. Pandey I M, Financial Management.											
4. Gupta SP, Business Finance.											
5. Chandra Prasanna, Financial Management Theory and Practices.											
6. Reddy GS, Financial Management Theory and Practice.											
7. Van Horn James C, Financial Management and Policy.											
e-Learning Source:											
https://www.youtube.com/watch?v=oKNPrOi_QaE											
https://www.youtube.com/watch?v=SU8bjy8iafU											

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

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

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

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

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

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

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

Effective from Session: 2024-25												
Course Code		C010505T/ BM 343		Title of the Course		Monetary Theory and Banking in India			L	T	P	C
Year		III		Semester		V			4	1	0	5
Pre-Requisite		None		Co-requisite		None						
Course Objectives		The course exposes the students to the working-for-money financial system prevailing in India.										
Course Outcomes												
CO1		To be familiar with the concepts, functions, and theories of money										
CO2		To understand the concept of the Indian Banking System.										
CO3		To learn the functioning of the central bank.										
CO4		To understand the structure of markets and the implications of monetary policy.										
Unit No.	Title of the Unit								Contact Hrs.	Mapped CO		
1	Money		Money: Functions, Alternative Measures to Money Supply in India and Their Different Components, Meaning and Changing Relative Importance Of Each Component, High Powered Money - Meaning and Uses, Sources Of Changes In High Powered Money. Monetary standards – Metallic and paper standards, a system of note issues in India, Liquidity Preference Theory Concept of Multiplier–its working assumptions leakages, importance, and criticism. The principle of Acceleration–Assumptions and criticisms						18	CO1		
2	Indian Banking System		Indian Banking System: Definition Of Bank, Commercial Banks, Importance and Functions, Structure of Commercial Banking System in India. Regional Rural Banks, Cooperative Bank in India. Process Of Credit Creation by Banks; Determination of Money Supply and Total Bank Credit. Nationalization of commercial banks in India.						19	CO2		
3	Central Banking		Central Banking: Functions of Central Bank. Quantitative and qualitative methods of credit control: Bank rate policy, Open market operations, Cash reserve ratio, and selective methods. Role and functions of the Reserve Bank of India. Development Banks and Other Non-Banking Financial Institutions: Main Features, Problems and Policies for Allocation of Institutional Credit.						18	CO3		
4	Money and Capital Markets		Money and Capital Markets: Structure and importance of Money Market. Indian Money Market, Indian Capital Market, Monetary Policy Since Independence, Interest Rates; Various Rates in India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation and Inflationary Expectations. Foreign Exchange Rate – Meaning, Causes 20 of changes in the Exchange rates. Determination of Exchange rate under Mint Par Theory. The purchasing power Parity Theory.						20	CO4		
Sengupta A K & Agarwal K, “Money Market Operations In India”, skylark Publication, New Delhi, 1994.												
Khan M Y, “Indian Financial System Theory and Practice”, Vikas Publishing House, New Delhi, 2016, 8th Edition.												
Srivastava R M, “Management of Indian Financial Institutions”, Himalaya Publishing House, Mumbai, 2019, 9th Edition.												
Mathur M, “Indian Financial System”, Himanshu Publications, Udaipur, 2015,1st Edition.												
e-Learning Source:												
https://www.youtube.com/watch?v=XmbQg5NxNWc												
https://www.youtube.com/watch?v=n5UL91KsXdU												
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO												
CO1	1	1	2	2	2	1	2	1	2	2	2	
CO2	1	2	1	1	1	-	1	2	1	1	1	
CO3	2	1	2	-	1	1	2	1	2	2	2	
CO4	1	2	1	1	2	2	2	2	2	-	1	

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

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

Effective from Session: 2024-25

Course Code	Z050501T/ MT337	Title of the Course	Analytic Ability and Digital Awareness	L	T	P	C
Year	III	Semester	V	2	0	0	2
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The aim of the course is to understand the basics of syllogism as well as to get the concept of basics of web surfing and cyber security.						

Course Outcomes				
CO1	Familiarize with analogy, number system, set theory and its applications, number system and puzzles.			
CO2	To understand the basics of Syllogism, figure problems, critical and analytical reasoning.			
CO3	Familiarize with word processing application and work sheet.			
CO4	To understand the basics of web surfing and cyber security.			
Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Introduction to reasoning	Alphabet test, Analogy, Arithmetic Reasoning, Blood relations, Coding and Decoding, Inequalities, Logical Venn diagram, Seating Arrangements, Puzzles and Missing numbers	8	CO 1
2	Syllogism & Data Sufficiency	Syllogism, Pattern completion and figure series, Embedded Figure and counting of figures, Cube & Dice, Paper cutting and folding, Data sufficiency, Course of Action, Critical Reasoning, Analytical and decision making	7	CO 2
3	Computer Basics & MS Word Basics	Computer Basics: Block diagram of Digital Computer, Classification of Computers, Memory System, Primary storage, Auxiliary memory, Cache memory, Computer Software (System/Application Software). MS Word Basics: The word screen, getting to word documents, typing and Revising text, Finding and Replacing, Editing and Proofing tools, Formatting text characters, Formatting Paragraph, Document templates., Page set up, tables, Mail Merge, Macros, protecting documents, printing a document. MS-Excel Introduction, Worksheet basics, Creating worksheet, Heading information, Data & Text, Date & Time, Alphanumeric values, Saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Excel shortcut and function keys, Working with single and multiple workbook, Working with formulae & cell referencing, Auto sum, coping formulae, Absolute & relative addressing, Worksheet with ranges, Formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and using macros, Multiple worksheets- concepts Introduction of Open Source Applications: LibreOffice, OpenOffice and Google Docs etc	8	CO 3
4	Web Surfing & Cyber Security	Web Surfing: An Overview: working of Internet, Browsing the Internet, E-Mail, Components of E-Mail, Address Book, Troubleshooting in E-Mail, Browsers: Netscape Navigator, Microsoft Internet Explorer, Google Chrome, Mozilla Firefox, Tor, Search Engines like Google, DuckDuckGo etc, Visiting web sites: Downloading. Cyber Security: Introduction to Information System, Type of information system, CIA model of Information Characteristics, Introduction to Information Security, Need of Information Security, Cyber Security, phishing, spamming, fake news, general issues related to cyber security, Business need, Ethical and Professional issues of security.	7	CO 4

References Books:

- Sharma, A., "How to prepare for Data Interpretation and Logical Reasoning for the CAT" McGraw Hill Education Pvt. Ltd., New Delhi, India, 2011, Ed. 5, ISBN 978 2007 070 481
- Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516
- Aggarwal, R.S., "A Modern Approach to Verbal and Non-verbal Reasoning" S. Chand Publishers New Delhi, India, 2010, ISBN 10: 8121905516
- Goel, Anita, Computer Fundamentals, Pearson Education, India, 2012
- Michael E. Whitman and Herbert J. Mattord, "Principles of Information Security," Sixth Edition, Cengage Learning, 2017

e-Learning Source:

- <http://egyankosh.ac.in/handle/123456789/66996>
- <http://egyankosh.ac.in/handle/123456789/866>



Integral University, Lucknow

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

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

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

Effective from Session: 2024-25

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

Content

Students are encouraged to undergo training in a suitable industry, consultancy, Non-Profit Organization, institute, Protected Areas etc. so as to get firsthand experience of corporate environmental management and real time office concept. Candidates will write a training report on issues related to different areas of corporate culture under the guidance of their respective guides. Each student will work independently on the topic. The project must consist of a review of the literature and produce a deep insight of the subject based on personal research. Project work will be initiated at the start of Semester. The students will undertake fieldwork in terms of the collection of data and surveys. The project will have to be submitted for appraisal and acceptance by the University. The students should submit their field project report in the following format:

Chapter I: Introduction with Aims and Objectives: A background with historical information and a review of existing material or data on the subject along with the aims and objectives of the study.

Chapter II: Methodology with Material and Methods: Description of the issue, methodology adopted for the study.

Chapter III: Experimental: Presentation of data collected and detailed analysis of results.

Chapter IV: Result and Discussion: Discussion on the data and results obtained and Presentation of the method suggested to solve the problem.

Chapter V: Summary and Conclusions: A summary of the dissertation and important conclusions drawn at the end of the investigation.

Bibliography or References: A list of references cited in the text.

The Report should be typed on A4 size bond paper with 1.5 line spacing. Illustrations and photographs should be of high quality. The report should be flawless without any spelling mistakes or grammatical errors. Students will have to submit their training report one month before the practical examination at the end of Semester. The report will carry 100 marks (Internal marks 25 and External marks 75). Assessment of the report will be done at the end of the year. Students have to present a Power Point Presentation. Assessment of the field work shall be done by the external examiner appointed by Controller of Examiner, Integral University.

Name & Sign of Program Coordinator

Sign & Seal of HoD



Integral University, Lucknow
Faculty of Commerce
STUDY & EVALUATION SCHEME

B.Com (Hons.)

Semester-VI

S.No.	Course Code	Course Title	Type of Paper	Period Per hr /week /sem.			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	C010601T/BM344	Accounting for Managers	Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√				√	SDG-4,8,9,10
2	C010602T/BM345	Auditing	Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√		√			SDG-12
3	C010603R/BM349	Comprehensive Viva	Viva	00	00	00	00	00	00	00	100	0:0:0	05	√	√	√	√	√	√	√	SDG-4,8
4	C010604T/BM346	Financial Institutions and Market	Choose any ONE Major	04	01	00	15	10	25	75	100	4:1:0	05	√	√	√	√			√	SDG-4,8,9,10
5	C010605T/BM347	Human Resource Management		04	01	00	15	10	25	75	100	4:1:00	05	√	√	√	√		√	√	SDG-1,4,5,8,11
6	C010606T/BM348	Business Ethics and Corporate Governance		04	01	00	15	10	25	75	100	4:1:0	05	√		√	√			√	SDG-4,5,8,9,10
7	Z060601	Communication Skills and Personality Development	Co-Curricular	02	00	00	15	10	25	75	100	2:0:0	02	√		√				√	SDG-4, 8
8	BM336	Industrial Training	Major	00	00	06	15	10	25	75	100	0:0:6	03	√		√	√			√	SDG-4,5,8,9,10
Total				14	03	06	90	60	150	450	600		25								



Integral University, Lucknow

Effective from Session: 2024-25

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

Course Outcomes

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

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

References Books:

- Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
- Pandey, I. M., Management Accounting, 3rd Revised Edition, 2018, Vikas Publication House Pvt Ltd
- Sharma, D. G. and Agrawal, S K; Principles and Practice of Accounting (Accounts), 4th Edition, 2023
- Gupta, A., Financial Accounting For Managers, Pearson Education 7th Edition, 2022

e-Learning Source:

- <https://www.udemy.com/course/be-a-certified-management-accountant-exam-prep-part-1/>
- <https://www.coursera.org/learn/financial-accounting-polimi>

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

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

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

References Books:

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

e-Learning Source:

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

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

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

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

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

Effective from Session: 2024-25							
Course Code	C010604T/ BM346	Title of the Course	Financial Institutions and Market	L	T	P	C
Year	III	Semester	VI	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to develop basic knowledge about the financial institutions and markets amongst the students.						

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

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

References Books:

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

e-Learning Source:

<https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf>

<https://www.distanceeducationju.in/pdf/mcom%20fe%203.pdf>

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

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

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

Effective from Session: 2024-25							
Course Code	C010605T/ BM347	Title of the Course	Human Resource Management	L	T	P	C
Year	III	Semester	VI	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The paper aims to develop in the students a proper understanding about Human Resource Management (HRM)						

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

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

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

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

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

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

Effective from Session: 2024-25

Course Code	C010606T/BM348	Title of the Course	Business Ethics and Corporate Governance	L	T	P	C
Year	III	Semester	VI	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The objective of this paper is to make the students clearer about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.						

Course Outcomes

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

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

References Books:

1. Kitson Alan- Ethical Organization, Palgrave Macmillan, Chennai, India, Latest Edition
2. Hosmer L.T., The Ethics of Management, Erwin Professional Publishing, U.S.A., Latest Edition
3. Kapoor Neeru, Fundamentals of E-Marketing, Pinnacle learning, New Delhi, India, Latest Edition.
4. Chakraborty S.K., Values of Ethics for Organization, Oxford University Press, Delhi, India, Latest Edition

e-Learning Source:

<https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>

https://baou.edu.in/assets/pdf/BBA_603_slm.pdf

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

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

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

Effective from Session: 2024-25

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

Content

Students are encouraged to undergo training in a suitable industry, consultancy, Non-Profit Organization, institute, Protected Areas etc. so as to get firsthand experience of corporate environmental management and real time office concept. Candidates will write a training report on issues related to different areas of corporate culture under the guidance of their respective guides. Each student will work independently on the topic. The project must consist of a review of the literature and produce a deep insight of the subject based on personal research. Project work will be initiated at the start of Semester. The students will undertake fieldwork in terms of the collection of data and surveys. The project will have to be submitted for appraisal and acceptance by the University. The students should submit their field project report in the following format:

Chapter I: Introduction with Aims and Objectives: A background with historical information and a review of existing material or data on the subject along with the aims and objectives of the study.

Chapter II: Methodology with Material and Methods: Description of the issue, methodology adopted for the study.

Chapter III: Experimental: Presentation of data collected and detailed analysis of results.

Chapter IV: Result and Discussion: Discussion on the data and results obtained and Presentation of the method suggested to solve the problem.

Chapter V: Summary and Conclusions: A summary of the dissertation and important conclusions drawn at the end of the investigation.

Bibliography or References: A list of references cited in the text.

The Report should be typed on A4 size bond paper with 1.5 line spacing. Illustrations and photographs should be of high quality. The report should be flawless without any spelling mistakes or grammatical errors. Students will have to submit their training report one month before the practical examination at the end of Semester. The report will carry 100 marks (Internal marks 25 and External marks 75). Assessment of the report will be done at the end of the year. Students have to present a Power Point Presentation. Assessment of the field work shall be done by the external examiner appointed by Controller of Examiner, Integral University.

Name & Sign of Program Coordinator

Sign & Seal of HoD