



**Integral University, Lucknow**  
**Department of Commerce and Business Management**  
**Study and Evaluation Scheme**

**Program: B. Com (Hons.) – International Accounting & Finance**

**Semester- III**

| S. No.       | Course code | Course Title                        | Type of Paper | Period Per Hr./Week/Sem |          |          | Evaluation Scheme |            |            |            | Sub. Total | Credit | Total Credits | Attributes    |                  |                   |                 |                              |             |                     |                              |
|--------------|-------------|-------------------------------------|---------------|-------------------------|----------|----------|-------------------|------------|------------|------------|------------|--------|---------------|---------------|------------------|-------------------|-----------------|------------------------------|-------------|---------------------|------------------------------|
|              |             |                                     |               | L                       | T        | P        | CT                | TA         | Total      | ESE        |            |        |               | Employability | Entrepreneurship | Skill Development | Gender Equality | Environment & Sustainability | Human Value | Professional Ethics | Sustainable Development Goal |
| 1            | BM262       | Management Accounting and Practices | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 | ✓               |                              |             |                     | 4, 5                         |
| 2            | BM202       | Corporate Law                       | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 | ✓               |                              |             | ✓                   | 4,5,9,16                     |
| 3            | BM264       | Financial Management & Control      | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 | ✓               |                              |             |                     | 4,5                          |
| 4            | BM201       | Cost Accounting                     | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 | ✓               |                              |             |                     | 4,5                          |
| 5            | BM265       | Auditing and Assurance              | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 | ✓               |                              |             | ✓                   | 4,5,16                       |
| 6            | BM206       | Income Tax                          | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             | ✓                | ✓                 |                 |                              |             | ✓                   | 4,5,16                       |
| <b>Total</b> |             |                                     |               | <b>18</b>               | <b>6</b> | <b>0</b> | <b>240</b>        | <b>120</b> | <b>360</b> | <b>240</b> | <b>600</b> |        | <b>24</b>     |               |                  |                   |                 |                              |             |                     |                              |

L = Lecture, P = Practical, T =Tutorials, C= Credit, CT = Class Test, TA=Teacher Assessment,  
ESE=End Semester Examination Subject Total = Sessional Total (CA) + End Semester Exam(ESE)