



Integral University, Lucknow

Department of Commerce and Business Management

Study and Evaluation Scheme

Program: M. Com - International Accounting & Finance

Semester- I

| 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            | BM444       | Banking Currency & Exchange         | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 |                              |             |                     | ✓                            | 4, 8, 9 |
| 2            | BM445       | Sales & Marketing Management        | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             | ✓                | ✓                 |                 |                              |             |                     |                              | 4, 8, 9 |
| 3            | BM446       | Fundamentals of Business Management | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             | ✓                | ✓                 | ✓               |                              |             |                     | ✓                            | 4, 8, 9 |
| 4            | MT404       | Concept of Applied Statistics       | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 |                              |             |                     |                              | 4, 9    |
| 5            | BM460       | Financial Accounting Theories       | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 |                              |             |                     | ✓                            | 4, 9    |
| 6            | BM462       | Basics of Cost Accounting           | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 | ✓                            |             |                     | ✓                            | 4, 9    |
| 7            | BM463       | Concepts of Direct Taxation         | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 | ✓                            |             |                     | ✓                            | 4, 8, 9 |
| <b>Total</b> |             |                                     |               | <b>21</b>               | <b>7</b> | <b>0</b> | <b>280</b>        | <b>140</b> | <b>420</b> | <b>280</b> | <b>700</b> |        | <b>28</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)



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|--|---|----------------------------|-----------------------------|----------|----------|----------|----------|
| <b>Effective from Session: 2021-22</b> |   |                            |                             |          |          |          |          |
| <b>Course Code</b>                     | BM444   | <b>Title of the Course</b> | Banking Currency & Exchange | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I   | <b>Semester</b>            | I                           | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None  | <b>Co-requisite</b>        | None                        |          |          |          |          |
| <b>Course Objectives</b>               | To develop the conceptual and theoretical knowledge of the financial sector in reference to Banking |                            |                             |          |          |          |          |

| <b>Course Outcomes</b> |  |
|------------------------|--|
| <b>CO1</b>             | To understand the evolution of Monetary Theory and its forms   |
| <b>CO2</b>             | To understand the current state of the Indian banking industry and the challenges associated with them |
| <b>CO3</b>             | To understand the regulatory structure within which the banking system operates                        |
| <b>CO4</b>             | To understand the different operational issues faced by banks and the risk management mechanism.       |
| <b>CO5</b>             | To understand the foreign exchange market and its basic system of Operations                           |

| <b>Unit No.</b> | <b>Title of the Unit</b>       | <b>Content of Unit</b>  | <b>Contact Hrs.</b> | <b>Mapped CO</b> |
|-----------------|--------------------------------|---|---------------------|------------------|
| 1               | <b>Introduction</b>            | Money and Its Form, Quantity Theory of Money, Inflation, Monetary Standards, Indian Money Market, Credit, and its Instruments   | 8                   | CO1              |
| 2               | <b>Indian Financial System</b> | Introduction to Indian Financial System: Nature, Functions. Banking: Indian Banking, Banking Structure, Forms of Banking, Banking Regulation Act 1949: Functions of Banking Companies, Restrictions on the business of banking companies, Winding up of a banking company   | 8                   | CO2              |
| 3               | <b>Reserve Bank of India</b>   | Reserve Bank of India 1934: Functions, its Role in Bank Management and Regulation, Issue of currency notes, Asset backing for note-issue, Distribution of currency Chests. Reserve Bank as banker to Government. Regulation and Supervision over Commercial Banks, Commercial Banks: Role & Functions.  | 8                   | CO3              |
| 4               | <b>Commercial Banks</b>        | Management of capital funds in Commercial Banks- Capital Adequacy Norms, Liquidity Management, Asset Liability Management - Gap analysis, Management of Non-Performing Assets, Strategies for making commercial banks viable, Para banking activities, Retail Banking, Fee-based Vs. Fund-based services, CRM, Benefits & strategies for CRM, | 8                   | CO4              |
| 5               | <b>Foreign Markets</b>         | Overview of Foreign Exchange Market, Concept and Significance of Foreign Exchange, Functions of Foreign Exchange, Methods of Exchange Control.  | 8                   | CO5              |

**Reference Books:**

- Fabozzi - Foundations of Financial Markets and Institutions (Pearson Education), 2017, New Delhi
- Khan M Y - Financial Services (Tata Mc Graw Hill), 2015, New Delhi
- Machiraju H R - Indian Financial System (Vikas) 2017, India, New Delhi
- Financial institutions and markets By L.M.Bhole (Tata McGraw Hill)

**e-Learning Source:**

- <https://unacademy.com/course/foreign-exchange-currencies-the-mother-of-all-markets/XTADLSY9>
- <https://unacademy.com/lesson/foreign-exchange-market-an-introduction/NODXKOFH>

| <b>Course Articulation Matrix: (Mapping of COs with POs and PSOs)</b> |            |            |            |            |            |             |             |             |             |
|---|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|
| <b>PO-PSO<br/>CO</b>  | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> |
| <b>CO1</b>  | 1          | 1          | 1          | 1          | 1          | 2           | -           | 1           | 1           |
| <b>CO2</b>  | 2          | 1          | 2          | -          | 1          | 1           | 1           | -           | 1           |
| <b>CO3</b>  | 1          | 1          | 1          | 1          | -          | 1           | -           | 1           | -           |
| <b>CO4</b>  | 1          | -          | 0          | 1          | 1          | 0           | 1           | 1           | 1           |
| <b>CO5</b>  | 2          | 1          | 1          | 0          | 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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|---|---|---|------------------------------|------------|------------|---------------------|------------------|-------------|-------------|
| <b>Effective from Session: 2021-22</b>  |   |   |                              |            |            |                     |                  |             |             |
| <b>Course Code</b>  | BM445   | <b>Title of the Course</b>  | Sales & Marketing Management | <b>L</b>   | <b>T</b>   | <b>P</b>            | <b>C</b>         |             |             |
| <b>Year</b>   | I   | <b>Semester</b>   | I                            | 3          | 1          | 0                   | 4                |             |             |
| <b>Pre-Requisite</b>  | None  | <b>Co-requisite</b>   | None                         |            |            |                     |                  |             |             |
| <b>Course Objectives</b>  | The purpose of this course is to develop an understanding of the underlying concept, strategies and the issues involved in the exchange of products and services. |   |                              |            |            |                     |                  |             |             |
| <b>Course Outcomes</b>  |   |   |                              |            |            |                     |                  |             |             |
| <b>CO1</b>  | To understand the marketing concept and its environment and to analyze the market based on segmentation, targeting, and positioning.                              |   |                              |            |            |                     |                  |             |             |
| <b>CO2</b>  | Know the consumer behavior and their decision-making process and also understand CRM  |   |                              |            |            |                     |                  |             |             |
| <b>CO3</b>  | To analyzes product mix and pricing policies and strategies including product life cycle.   |   |                              |            |            |                     |                  |             |             |
| <b>CO4</b>  | To execute distribution channel planning and promotional decisions like advertising and their objectives for products & services.                                 |   |                              |            |            |                     |                  |             |             |
| <b>CO5</b>  | To understand sales management and different approaches of the presentation and demonstration of products and services.   |   |                              |            |            |                     |                  |             |             |
| <b>Unit No.</b>   | <b>Title of the Unit</b>  | <b>Content of Unit</b>  |                              |            |            | <b>Contact Hrs.</b> | <b>Mapped CO</b> |             |             |
| 1   | <b>Introduction</b>   | Concept of Marketing, Marketing-mix and its environment variables; Marketing environment, Market segmentation and targeting.  |                              |            |            | 8                   | CO1              |             |             |
| 2   | <b>Consumer Behavior</b>  | Concept, significance and factors influencing consumer behavior, Buying Motives, buying habits, Buying process, Customer-relationship management, and Marketing Research.   |                              |            |            | 8                   | CO2              |             |             |
| 3   | <b>Product Management &amp; Pricing Decisions</b>   | Concept of Product, Product-mix, Product-line and Product Life-cycle, Product positioning, New product development, Brand management, Packaging. Concept, nature and scope of Product Pricing, Price policy considerations, objectives and strategies of pricing  |                              |            |            | 8                   | CO3              |             |             |
| 4   | <b>Distribution and Advertising Management</b>  | Management of Physical Distribution, Distribution channel intermediaries, channel management decisions, Organized retailing; Direct marketing; Internet marketing, Marketing of services, Advertising as a management function, objectives, DAGMAR approach, Advertising media and selection decisions.                                     |                              |            |            | 8                   | CO4              |             |             |
| 5   | <b>Sales management</b>   | Sales Management: Meaning, Objectives, Characteristics, Functions and Importance. Salesmanship: Meaning, Features and Significance. Qualities of a Good Salesman Selling Process: Meaning, Stages in Selling Process<br>Prospecting, Pre-approach, the Approach, Presentation and Demonstrations, Handling the Objections, Closing the Sale |                              |            |            | 8                   | CO5              |             |             |
| <b>Reference Books:</b>   |   |   |                              |            |            |                     |                  |             |             |
| Prof. A. Chatterjee, Marketing Fundamentals: A Contemporary Insight, 2017, New Delhi  |   |   |                              |            |            |                     |                  |             |             |
| R.K. Maheshwari & Ram Milan, Marketing Management, 2015, New Delhi  |   |   |                              |            |            |                     |                  |             |             |
| McCarthy, D.J. Basic Marketing, A Managerial Approach 2017, India, New Delhi  |   |   |                              |            |            |                     |                  |             |             |
| Jain S.P. & Narang K.L, Accounting Theory & Management Accounting, Kalyani, 2015, India Haryana.  |   |   |                              |            |            |                     |                  |             |             |
| Kotler Philip, Marketing Management Analysis, Planning and Control 5. Dholakia Marketing Management, 2016, India New Delhi                                    |   |   |                              |            |            |                     |                  |             |             |
| <b>e-Learning Source:</b>   |   |   |                              |            |            |                     |                  |             |             |
| <a href="https://alison.com/courses/marketing">https://alison.com/courses/marketing</a>   |   |   |                              |            |            |                     |                  |             |             |
| <a href="https://www.udemy.com/course/sales-and-marketing-for-online-businesses/">https://www.udemy.com/course/sales-and-marketing-for-online-businesses/</a> |   |   |                              |            |            |                     |                  |             |             |
| <a href="https://onlinecourses.nptel.ac.in/noc19_mg48/preview">https://onlinecourses.nptel.ac.in/noc19_mg48/preview</a>                                       |   |   |                              |            |            |                     |                  |             |             |
| <a href="https://onlinecourses.swayam2.ac.in/cec20_mg06/preview">https://onlinecourses.swayam2.ac.in/cec20_mg06/preview</a>                                   |   |   |                              |            |            |                     |                  |             |             |
| <b>Course Articulation Matrix: (Mapping of COs with POs and PSOs)</b>   |   |   |                              |            |            |                     |                  |             |             |
| <b>PO-PSO</b>   | <b>PO1</b>  | <b>PO2</b>  | <b>PO3</b>                   | <b>PO4</b> | <b>PO5</b> | <b>PSO1</b>         | <b>PSO2</b>      | <b>PSO3</b> | <b>PSO4</b> |
| <b>CO</b>   |   |   |                              |            |            |                     |                  |             |             |
| <b>CO1</b>  | 2   | 2   | 1                            | 2          | 1          | 2                   | -                | 2           | 1           |
| <b>CO2</b>  | 1   | 1   | -                            | -          | 2          | -                   | 1                | 1           | 2           |
| <b>CO3</b>  | -   | 2   | 1                            | 3          | -          | -                   | 2                | 2           | -           |
| <b>CO4</b>  | 2   | -   | 2                            | 2          | 1          | 2                   | -                | 1           | -           |
| <b>CO5</b>  | 1   | 2   | 1                            | -          | -          | 1                   | 2                | 2           | 2           |

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

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|---|---|
| <b>Dr. Firoz Husain</b><br>Name & Sign of Program Coordinator | <b>Dr. Syed Shahid Mazhar</b><br>Sign & Seal of HoD |
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|--|---|----------------------------|-------------------------------------|----------|----------|----------|----------|
| <b>Effective from Session: 2021-22</b> |   |                            |                                     |          |          |          |          |
| <b>Course Code</b>                     | BM446   | <b>Title of the Course</b> | Fundamentals of Business Management | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I   | <b>Semester</b>            | I                                   | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None  | <b>Co-requisite</b>        | None                                |          |          |          |          |
| <b>Course Objectives</b>               | The objective is to impart a basic understanding of Management; its functions and process; as applicable to business organizations                                    |                            |                                     |          |          |          |          |
| <b>Course Outcomes</b>                 |   |                            |                                     |          |          |          |          |
| <b>CO1</b>                             | To explain the basics of management how it evolved as a discipline, the various environments which influence business, and the significance of social responsibility. |                            |                                     |          |          |          |          |
| <b>CO2</b>                             | To make the learner understand the methods of planning at various levels and certain traits which a manager should use as a good decision-maker.                      |                            |                                     |          |          |          |          |
| <b>CO3</b>                             | To understand the importance of organizing and its significance.  |                            |                                     |          |          |          |          |
| <b>CO4</b>                             | To know the tools of directing, motivation, and communication process.  |                            |                                     |          |          |          |          |
| <b>CO5</b>                             | To understand the meaning of control, methods, and recent trends in management.   |                            |                                     |          |          |          |          |

| Unit No. | Title of the Unit                 | Content of Unit  | Contact Hrs. | Mapped CO |
|----------|-----------------------------------|--|--------------|-----------|
| 1        | <b>Introduction to Management</b> | Introduction to Management and Organizations, functions, and significance of management. Role and skill of a manager. Evolution of Management Thought, The Business Environment of Organization Ethical Issues in Management Social Responsibilities of Business and Corporate Governance. | 8            | CO1       |
| 2        | <b>Planning</b>                   | Essentials of Planning Types of Managerial Plans Significance of Organizational Objectives; Management by Objectives Decision Making Its Importance; Process-Making Situations Rational Decision Making and its Limitations  | 8            | CO2       |
| 3        | <b>Organizing</b>                 | Nature of Organizing Different Types of Organizational Structures Delegation and Decentralization in Organizations Organizational Climate and Culture Reinventing Organizations.   | 8            | CO3       |
| 4        | <b>Staffing and Directing</b>     | An Overview of the Staffing Function, Nature of Directing, Basics of Motivation and Motivators Leadership and its Role in Management of Organizations, Communication Process and Organizational Communication Channels.  | 8            | CO4       |
| 5        | <b>Control &amp; Coordination</b> | Nature and Process of Control Types of Control Essentials of an effective Control System Co- ordination as the Essence of managerial Functions Recent Trends and Issues in management.   | 8            | CO5       |

**Reference Books:**

- Dr. Ashok D. Revankar, Dr. K.S. Sarala and Hariappa -Fundamentals of Business Management- Himalaya Publishing House (2015)
- Weirich, Cannice, and Koontz: Management A Global Entrepreneurial Perspective, McGraw Hill Education; 13th edition (2010)
- Stoner, Freeman and Gilbert, Jr.: Management 6th Edition, Pearson India (2015)
- Kotler Philip Marketing Management Analysis, Planning and Control, Pearson Education (US) (2012)
- G. Rosen – Industrial Change in India, Publisher: Riverdale Co. Pub (2016)

**e-Learning Source:**

- [https://onlinecourses.nptel.ac.in/noc22\\_hs69/preview](https://onlinecourses.nptel.ac.in/noc22_hs69/preview)
- [https://onlinecourses.swayam2.ac.in/nce19\\_sc18/preview](https://onlinecourses.swayam2.ac.in/nce19_sc18/preview)
- <https://www.classcentral.com/course/swayam-indian-economy-some-contemporary-perspectives-23004>
- [https://www.teacheron.com/online-industrial\\_economics-tutors](https://www.teacheron.com/online-industrial_economics-tutors)

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

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

|  |                                      |
|--|--------------------------------------|
| <p><b>Name &amp; Sign of Program Coordinator</b></p> | <p><b>Sign &amp; Seal of HoD</b></p> |
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|--|--|----------------------------|-------------------------------|----------|----------|----------|----------|
| <b>Effective from Session: 2021-22</b> |  |                            |                               |          |          |          |          |
| <b>Course Code</b>                     | MT404  | <b>Title of the Course</b> | Concept of Applied Statistics | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I  | <b>Semester</b>            | I                             | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None   | <b>Co-requisite</b>        | None                          |          |          |          |          |
| <b>Course Objectives</b>               | To develop the conceptual and theoretical knowledge of Statistics. |                            |                               |          |          |          |          |

**Course Outcomes**

|            |   |
|------------|---|
| <b>CO1</b> | To demonstrate and understand the quantities approach of mathematical and statistical analysis. |
| <b>CO2</b> | To demonstrate and understand the matrices and calculus concept.                                |
| <b>CO3</b> | To understand the knowledge of central tendency.  |
| <b>CO4</b> | To understand the concept of probability with its laws and principles.                          |
| <b>CO5</b> | To demonstrate and implicated the decision theory and index number.                             |

| <b>Unit No.</b> | <b>Title of the Unit</b>    | <b>Content of Unit</b>   | <b>Contact Hrs.</b> | <b>Mapped CO</b> |
|-----------------|-----------------------------|--|---------------------|------------------|
| 1               | <b>Introduction</b>         | Discrete and continuous data, graphical representation of grouped data: Bar diagram, histogram and Pie chart. Concept of central tendency and its measures: Mean, Median, Mode, Geometric and Harmonic mean, partition values, Dispersion and its measures: Range, Quartiles deviation, mean deviation, Standard deviation and Coefficient of Variation, moments, skewness, kurtosis and their measures. | 08                  | CO1              |
| 2               | <b>Methods of Mean</b>      | Scatter diagram, Karl Pearson's and spearman's rank correlation coefficients, coefficient of determination, correlation ratio, principle of least squares, fitting of linear regression and related results, partial and multiple correlations of three variables, their measures and related results.   | 08                  | CO2              |
| 3               | <b>Probability</b>          | Random experiment, events, mutually exclusive and disjoint events, trial, sample space, definition of probability, addition and multiplication theorem, independent events, conditional probability, Bayes theorem (without proof) and its applications. Probability distributions: Binomial, Poisson and normal distributions   | 08                  | CO3              |
| 4               | <b>Time series analysis</b> | Index Numbers: Types and methods of their constructions (Weighted & Unweighted). Components of time series, Additive and multiplicative models. Fitting of trend by Free hand method, semi average method, Moving averages and principle of least squares. Seasonal variations calculation and uses. Simple averages, ratio-to-trend methods.,   | 08                  | CO4              |
| 5               | <b>Data Test methods</b>    | Test of significance: Sample and hypothesis, null and alternative hypotheses, critical region, Types I & Type II errors, level of significance, and power of a test. Large and small sample test: Z, t, Chi-square, F tests, and analysis of variance: one way and two-way classifications.  | 08                  | CO5              |

**Reference Books:**

Spiegel M.R. (2017): Theory and Problem of Statistics, Schaum's Publishing Series  
 Goon A.M., Gupta M.K. and Das Gupta B. (2015): Fundamental of Statistics, Vol. I, World Press, Calcutta  
 Meyer P.L. (2018): Introductory Probability and Statistical Applications, Addison Wesley.  
 Hogg R.V. and Craig A.T. (2014): Introduction to Mathematical Statistics, Amerind Publishing Co.  
 Rohtagi, V.K. (2012): An Introduction to Probability and Statistics

**e-Learning Source:**

- <https://www.statistics.com/>
- <https://www.khanacademy.org/math/statistics-probability>
- [https://www.youtube.com/watch?v=VPZD\\_ajj8H0](https://www.youtube.com/watch?v=VPZD_ajj8H0)

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

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

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

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| <b>Name &amp; Sign of Program Coordinator</b> | <b>Sign &amp; Seal of HoD</b> |
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| Effective from Session: 2021-22  |  |  |                               |     |     |      |              |           |      |
|--|--|--|-------------------------------|-----|-----|------|--------------|-----------|------|
| Course Code  | BM460  | Title of the Course  | Financial Accounting Theories |     |     | L    | T            | P         | C    |
| Year   | I  | Semester   | I                             |     |     | 3    | 1            | 0         | 4    |
| Pre-Requisite  | None   | Co-requisite   | None                          |     |     |      |              |           |      |
| Course Objectives  | The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders. |  |                               |     |     |      |              |           |      |
| Course Outcomes  |  |  |                               |     |     |      |              |           |      |
| CO1  | Understand the use and application of the IFRS (and Ind AS in India).  |  |                               |     |     |      |              |           |      |
| CO2  | Accounting for transactions using accounting standards.  |  |                               |     |     |      |              |           |      |
| CO3  | Preparation of single entity financial statement.  |  |                               |     |     |      |              |           |      |
| CO4  | Preparation of consolidated financial statement.   |  |                               |     |     |      |              |           |      |
| CO5  | Analysis & interpretation of accounting statements.  |  |                               |     |     |      |              |           |      |
| Unit No.   | Title of the Unit  | Content of Unit  |                               |     |     |      | Contact Hrs. | Mapped CO |      |
| 1  | <b>Use of IFRS and Ind AS</b>  | Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS& Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time-Conceptual& Regulatory Framework.  |                               |     |     |      | 8            | CO 1      |      |
| 2  | <b>Application of IFRS (Ind AS) for transactions</b>   | Asset-based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors, Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement, Understand the principles of recognizing revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof.                                    |                               |     |     |      | 8            | CO2       |      |
| 3  | <b>Preparation &amp; presentation of financial statements</b>  | Thorough knowledge of the preparation & presentation of financial statements by incorporating the effects of the accounting standards – statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)<br>Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss, and balance sheet with adjustments pertaining to the standards covered in unit 1.   |                               |     |     |      | 8            | CO 3      |      |
| 4  | <b>Consolidation</b>   | Concept of the group – concepts of parent, subsidiary & associate – the concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements- Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of the disposal of parent’s investment in a subsidiary in parent’s individual financial statements and in consolidated financial statements. |                               |     |     |      | 8            | CO 4      |      |
| 5  | <b>Analysis of financial statements</b>  | Analyze the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average- Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting  |                               |     |     |      | 8            | CO 5      |      |
| Reference Books:   |  |  |                               |     |     |      |              |           |      |
| Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2016.        |  |  |                               |     |     |      |              |           |      |
| Tata McGraw-Hill Publishing Company, 2019, India.                                    |  |  |                               |     |     |      |              |           |      |
| Ghosh T.P. IFRS for finance executives, Taxman Allied Services Private Limited 2019. |  |  |                               |     |     |      |              |           |      |
| Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2020.    |  |  |                               |     |     |      |              |           |      |
| ACCA Study Material by Kaplan, BPP & Becker, 2020.                                   |  |  |                               |     |     |      |              |           |      |
| e-Learning Source:   |  |  |                               |     |     |      |              |           |      |
| <a href="https://youtu.be/U3K5iXBeR7o">https://youtu.be/U3K5iXBeR7o</a>              |  |  |                               |     |     |      |              |           |      |
| <a href="https://youtu.be/B_wuFexqqKw">https://youtu.be/B_wuFexqqKw</a>              |  |  |                               |     |     |      |              |           |      |
| 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   | 2    | 1            | 2         | 1    |
| CO2  | 1  | 2  | 1                             | -   | 2   | 1    | 2            | 2         | -    |
| CO3  | 2  | -  | 1                             | 2   | 2   | 2    | 1            | 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

|                                    |                    |
|------------------------------------|--------------------|
| Name & Sign of Program Coordinator | Sign & Seal of HoD |
|------------------------------------|--------------------|





## Integral University, Lucknow

|  |  |                            |                           |          |          |          |          |
|--|--|----------------------------|---------------------------|----------|----------|----------|----------|
| <b>Effective from Session:</b> 2021-22 |  |                            |                           |          |          |          |          |
| <b>Course Code</b>                     | BM462  | <b>Title of the Course</b> | Basics of Cost Accounting | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I  | <b>Semester</b>            | I                         | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None   | <b>Co-requisite</b>        | None                      |          |          |          |          |
| <b>Course Objectives</b>               | This paper underpins the knowledge and skills in the area of management accounting and applies the same to evaluate the performance of an entity with the help of budgetary control and standard costing tools. The aim is to set out performance measurement in the context of business objectives. |                            |                           |          |          |          |          |

| Course Outcomes |  |
|-----------------|--|
| <b>CO1</b>      | Understanding the modern methods of costing  |
| <b>CO2</b>      | Understanding and preparation of budgetary system and advanced variance analysis.                                |
| <b>CO3</b>      | Understand and apply decision-making techniques in the context of resource optimization and promoting efficiency |
| <b>CO4</b>      | Divisional performance, transfer pricing, and behavioral considerations in performance management.               |
| <b>CO5</b>      | Performance management in private and not-for-profit organizations.  |

| Unit No. | Title of the Unit   | Content of Unit  | Contact Hrs. | Mapped CO |
|----------|---|--|--------------|-----------|
| 1        | <b>Advanced Management Accounting Techniques</b>                        | Activity-based-costing – cost drivers, calculation of costs per driver & per unit – Target costing – derive a target cost in manufacturing & service industry - Life cycle costing – costs involved at different stages of the life cycle –Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environmental costs.   | 10           | CO1       |
| 2        | <b>Advanced budgetary control and standard costing</b>                  | Budgetary systems such as top-bottom, bottom-up, rolling, zero-based, activity-based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model – Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers  | 8            | CO2       |
| 3        | <b>Pricing and decision-making techniques</b>                           | Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimization in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting the pricing of products or services – price elasticity of demand – demand equation – calculate optimum selling price with MR = MC equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing - Explain the uses and benefits of big data and data analytics for planning, costing, decision-making and performance management - Discuss the challenges and risks of implementing and using big data and data analytics in an organization | 10           | CO3       |
| 4        | <b>Performance analysis and divisional performance</b>                  | Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using the Value-for-money approach for not-for-profit organizations – economy, efficiency & effectiveness approach – Mechanism for evaluating the performance of a business division and the divisional managers – tool such as Return on Investment (ROI), Residual Income (RI) – the impact of transfer pricing on divisional performance – methods of setting transfer prices   | 8            | CO4       |
| 5        | <b>Risk analysis in business decisions and behavioral consideration</b> | Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – the value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions, and stakeholder impact – illustrate how behavioral aspects affect the performance of an organization - External considerations and the impact on performance.   | 9            | CO5       |

**Reference Books:**

ACCA Study Material 2020 by Kaplan, BPP

Tulsian, Cost Accounting, S. Chand, New Delhi, 2016.

Datar & Rajan, Cost Accounting, 16th Edition, Pearson, New Delhi, 2017.

Maheshwari, Accounting for Management, 4th Edition, S. Chand, New Delhi, India, 2018.

Kishor R. M., Cost & Management Accounting, 6th Edition, Taxmann Publications, New Delhi, India, 2016

**e-Learning Source:**

[https://youtu.be/\\_z4-7xr6ur8](https://youtu.be/_z4-7xr6ur8)

<https://youtu.be/qUzQU9sQvJM>

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



**Integral University, Lucknow**

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|--|--|----------------------------|----------------------------|----------|----------|----------|----------|
| <b>Effective from Session: 2021-22</b> |  |                            |                            |          |          |          |          |
| <b>Course Code</b>                     | BM463  | <b>Title of the Course</b> | Concept of Direct Taxation | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I  | <b>Semester</b>            | I                          | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None   | <b>Co-requisite</b>        | None                       |          |          |          |          |
| <b>Course Objectives</b>               | To provide an understanding of Income Tax in India as applicable to the relevant Finance Act and to inculcate requisite professional skills required in tax practices. |                            |                            |          |          |          |          |

| <b>Course Outcomes</b> |  |
|------------------------|--|
| <b>CO1</b>             | To understand basic concepts and provisions of Income Tax Law and Practices  |
| <b>CO2</b>             | To learn various provisions regarding deductions and exemptions available under income tax   |
| <b>CO3</b>             | To understand the computation of the total income of the assessee under various heads like Salary and House Property.                                    |
| <b>CO4</b>             | To provide an understanding of the computation of income under PGBP, Capital Gain, and Other Sources.  |
| <b>CO5</b>             | To learn how to file an online return of income within due dates and to practically and professionally implement the concepts of income tax in real life |

| <b>Unit No.</b> | <b>Title of the Unit</b>                 | <b>Content of Unit</b>  | <b>Contact Hrs.</b> | <b>Mapped CO</b> |
|-----------------|--|---|---------------------|------------------|
| 1               | <b>Introduction</b>                      | Definitions: - Person, Assesses, Income, Previous year, Assessment year, Agricultural Income, Company, Business. Provision for filling of return of Income (including forms of return) Sec- 139(1), (5)   | 8                   | CO1              |
| 2               | <b>Tax Status</b>                        | Residential Status, Exempted income under section 10 of the Income Tax Act  | 8                   | CO2              |
| 3               | <b>Computation of Income</b>             | Income from salary, Definition of Allowance & Perquisites, Income from House Property   | 8                   | CO3              |
| 4               | <b>Computation of Gross Total Income</b> | Income from Capital Gains, Long-term Capital Assets, Short-term capital Assets, Income from Business and Profession, Income from other sources (Practical problems)   | 8                   | CO4              |
| 5               | <b>Deduction</b>                         | a. Deduction U/s 80 U/s 80C, 80CCF, 80D, 80DD, 80DDB, 80E,80U.<br>b. Deduction of tax at sources (T.D.S.) Collection of tax at sources (T.C.S.) Advance payment of tax interest and penalties Computation of income and tax of Individual, Firm, and Company. | 8                   | CO5              |

**Reference Books:**

- Vinod K. Singhania & Kapil Singhania, Direct Tax: Law and Practice, Taxman, New Delhi, 2021.
- G. Ahuja & R. Gupta, Systematic approach to Income Tax, Wolters Kluwer, 2021.
- Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax: Law and Practices, Sahitya Bhavan Publication, 2022.
- Girish Ahuja and Ravi Gupta, "Simplified Approach to Income Tax", Flair Publication 2021.
- G. Ahuja & R. Gupta, Practical Approach to Income Tax, Commercial Law Publication,2021.

**e-Learning Source:**

- [https://onlinecourses.swyam2.ac.in/cec23\\_cm03/preview](https://onlinecourses.swyam2.ac.in/cec23_cm03/preview)
- <https://www.classcentral.com/course/swyam-direct-tax-laws-and-practice-14009>

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

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

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

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

**Department of Commerce and Business Management**

**Study and Evaluation Scheme**

**Program: M.Com - International Accounting & Finance**

**Semester- II**

| 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            | BM452       | Computer Application in Business & Accounting | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             | ✓                | ✓                 |                 |                              |             |                     | 4, 8                         |
| 2            | BM465       | Financial Reporting                           | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 |                              |             | ✓                   | 4,8, 9                       |
| 3            | BM467       | Principles of Indirect Taxation               | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             | ✓                |                   |                 |                              |             | ✓                   | 4, 8, 9                      |
| 4            | BM468       | Financial Management and Control              | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             | ✓                |                   |                 |                              |             |                     | 4, 9                         |
| 5            | BM469       | Audit & Assurance                             | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             | ✓                |                   |                 |                              |             | ✓                   | 4, 9                         |
| 6            | BM470       | Ethics, Risk, and Governance                  | Core          | 3                       | 1        | 0        | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 4             | ✓             | ✓                | ✓                 |                 |                              |             | ✓                   | 4, 8, 9                      |
| <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)



**Integral University, Lucknow**

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|--|--|----------------------------|---|----------|----------|----------|----------|
| <b>Effective from Session: 2021-22</b> |  |                            |   |          |          |          |          |
| <b>Course Code</b>                     | BM452  | <b>Title of the Course</b> | Computer Application in Business & Accounting | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I  | <b>Semester</b>            | II  | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None   | <b>Co-requisite</b>        | None  |          |          |          |          |
| <b>Course Objectives</b>               | Develop the skills and knowledge to support the implementation and maintenance of Enterprise Resource Planning (ERP) systems |                            |   |          |          |          |          |
| <b>Course Outcomes</b>                 |  |                            |   |          |          |          |          |
| <b>CO1</b>                             | To examine the criteria of evaluating ERP and analyze the scenario and justification of ERP in India.                        |                            |   |          |          |          |          |
| <b>CO2</b>                             | To understand the advantage of Integrated Management Information and Business Modelling.                                     |                            |   |          |          |          |          |
| <b>CO3</b>                             | To understand the Business Process Reengineering (BRP) and Management Information System                                     |                            |   |          |          |          |          |
| <b>CO4</b>                             | To examine the criteria for evaluating ERP and analyse the scenario and justification of ERP in India.                       |                            |   |          |          |          |          |
| <b>CO5</b>                             | To understand the ERP Implementation Lifecycle.  |                            |   |          |          |          |          |

| Unit No. | Title of the Unit                   | Content of Unit   | Contact Hrs. | Mapped CO |
|----------|-------------------------------------|---|--------------|-----------|
| 1        | <b>Introduction to ERP</b>          | Evolution of ERP; what is ERP? Reasons for the Growth of ERP; Scenario and Justification of ERP in India; Evaluation of ERP; Various Modules of ERP; Advantage of ERP. An Overview of Enterprise  | 8            | CO1       |
| 2        | <b>An Overview of Enterprise</b>    | Integrated Management Information; Business Modelling; ERP for Small Business; ERP for Make to Order Companies; Business Process Mapping for ERP Module Design; Hardware Environment and its Selection for ERP Implementation   | 8            | CO2       |
| 3        | <b>ERP and Related Technologies</b> | Business Process Reengineering (BPR); Management Information System (MIS); Executive Information System (EIS); Decision support System (DSS); Supply Chain Management (SCM).  | 8            | CO3       |
| 4        | <b>ERP System</b>                   | Introduction; Finance, Plant Maintenance, Quality Management, Materials Management. Introduction, SAP AG, Baan Company, Oracle Corporation, People Soft, JD Edwards World Solutions Company, System Software Associates, Inc. (SSA); QAD; A Comparative Assessment and Selection of ERP Packages and Modules. | 8            | CO4       |
| 5        | <b>ERP Implementation Lifecycle</b> | Issues in Implementing ERP Packages; Pre-evaluation Screening; Package Evaluation; Project Planning Phase; Gap Analysis; Reengineering; Configuration; Implementation; Team Training; Testing; Going Live; End User Training; PostImplementation (Maintenance Mode).  | 8            | CO5       |

|  |
|--|
| <b>Reference Books:</b>  |
| Manufacturing Resource Planning (MRP II) with Introduction to ERP; SCM; a CRM by Khalid Sheikh, Publisher: McGraw- Hill,2015.  |
| The Impact of Enterprise Systems on Corporate Performance: A study of ERP, SCM, and CRM System Implementations [An article from Journal of Operations Management] by K.B. Hendricks; V.R. Singhal; and J.K. Stratman, Publisher: Elsevier, 2007. |
| ERP and Supply Chain Management by Christian N. Madu, Publisher: CHI, 2018.  |
| Implementing SAP ERP Sales & Distribution by Glynn C. Williams, Publisher McGraw-Hill,2016.  |
| <b>e-Learning Source:</b>  |
| <a href="https://youtu.be/NzyhYxUCjlg">https://youtu.be/NzyhYxUCjlg</a>  |
| <a href="https://youtu.be/a4XIOjHhY9g">https://youtu.be/a4XIOjHhY9g</a>  |

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



## Integral University, Lucknow

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|--|---|----------------------------|---------------------|----------|----------|----------|----------|
| <b>Effective from Session:</b> 2021-22 |   |                            |                     |          |          |          |          |
| <b>Course Code</b>                     | BM465   | <b>Title of the Course</b> | Financial Reporting | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I   | <b>Semester</b>            | II                  | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None  | <b>Co-requisite</b>        | None                |          |          |          |          |
| <b>Course Objectives</b>               | This paper aims to underpin the expert knowledge and understanding of corporate reporting practices in a globalized environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders. |                            |                     |          |          |          |          |

| Course Outcomes |  |
|-----------------|--|
| <b>CO1</b>      | Understand the importance of ethics and professional behavior and its implication on financial reporting     |
| <b>CO2</b>      | Reporting financial performance and financial positions in accordance with accounting & reporting standards. |
| <b>CO3</b>      | Interpret financial performance by applying financial and non-financial measures for different stakeholders. |
| <b>CO4</b>      | Assess impact of changes in accounting regulation.   |
| <b>CO5</b>      | Understand the implication of first-time adoption of IFRS/ Ind AS..  |

| Unit No. | Title of the Unit                             | Content of Unit  | Contact Hrs. | Mapped CO |
|----------|---|--|--------------|-----------|
| 1        | <b>Professional behavior &amp; compliance</b> | Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports- accounting implications. | 6            | CO 1      |
| 2        | <b>Reporting of Financial Performance</b>     | Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – non-current tangible & intangible assets recognition & derecognition, measurement bases – income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement.  | 14           | CO2       |
| 3        | <b>Interpretation of Financial Statements</b> | Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – the concept of integrated reporting including objectives, concepts, guiding principles, and contents thereof – performance of operating segments.   | 9            | CO 3      |
| 4        | <b>Changes in Accounting Regulations</b>      | Current issues in financial reporting include criticisms on accounting standards – accounting implications of the first-time adoption of new accounting standards – potential implications of the relevant exposure drafts issued.   | 11           | CO 4      |
| 5        | <b>First-time adoption of IFRS/Ind AS</b>     | Concept of transition date for 1 st time adoption – selection of accounting policies – the process of 1 st time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1 st time adoption   | 5            | CO 5      |

|   |  |
|---|--|
| <b>Reference Books:</b>   |  |
| Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2016.                   |  |
| S Anil Kumar, V Rajesh Kumar & B Mariyappa Financial Analysis: Himalaya Publishing House, 2018. |  |
| Ghosh T.P. “IFRS for finance executives”; Taxman Allied Services Private Limited 2019.          |  |
| Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2020.               |  |
| ACCA-approved study material by Kaplan., 2020   |  |
| e-Learning Source:  |  |
| <a href="https://youtu.be/U3K5iXBeR7o">https://youtu.be/U3K5iXBeR7o</a>                         |  |
| <a href="https://youtu.be/B_wuFexqqKw">https://youtu.be/B_wuFexqqKw</a>                         |  |

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

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

|                                    |                    |
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| Name & Sign of Program Coordinator | Sign & Seal of HoD |
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|--|-------|----------------------------|--|----------|----------|----------|----------|
| <b>Effective from Session:</b> 2021-22 |       |                            |  |          |          |          |          |
| <b>Course Code</b>                     | BM467 | <b>Title of the Course</b> | Indirect Taxation (Goods & Services Tax) | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I     | <b>Semester</b>            | II                                       | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None  | <b>Co-requisite</b>        | 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**

|            |  |
|------------|--|
| <b>CO1</b> | To provide constitutional background of GST and its implementation             |
| <b>CO2</b> | To provide conceptual knowledge regarding levy and collection of GST in India. |
| <b>CO3</b> | To give an insight on valuation of goods and services under GST                |
| <b>CO4</b> | To provide procedural knowledge about registration and returns under GST.      |
| <b>CO5</b> | To provide procedural knowledge about registration and returns under GST.      |

| <b>Unit No.</b> | <b>Title of the Unit</b>             | <b>Content of Unit</b>  | <b>Contact Hrs.</b> | <b>Mapped CO</b> |
|-----------------|--------------------------------------|---|---------------------|------------------|
| 1               | <b>Introduction</b>                  | The constitutional framework of Indirect Taxes before GST; Difference between Direct and Indirect taxation; Pre-GST Indirect Tax structure in India; One Nation One Tax; Rationale for GST; Structure of GST (State Goods & Service Tax, Central Goods &Service Tax, Integrated Goods &Service Tax); GST Council, GST Network.  | 8                   | CO1              |
| 2               | <b>Levy and collection of GST</b>    | Concept of Goods and Services in GST; Assessee under GST; Taxable event-Supply of Goods and Services; Composite and Mixed supply; Place of Supply: Within state, Interstate, Import, and Export; Time of supply; Exemption under GST: Small supplies and Composition Scheme   | 8                   | CO2              |
| 3               | <b>Valuation under GST</b>           | Valuation methods and rules, taxability of reimbursement of expenses; Input Tax Credit; Reverse Charge Mechanism; Payment of Taxes; Refund; Doctrine of Unjust enrichment; TDS, TCS. Job work under GST   | 8                   | CO3              |
| 4               | <b>Procedures</b>                    | Inter-State sales, sales outside a State and sales in the course of import and export specific issues and case studies; taxability of inter-depot/inter-branch transfer of goods, the concept of consignment tax and sales tax on works contracts; levy and collection of sales tax; adjudication and appeals; offenses and penalties. Goods of special importance restrictions and conditions in regard to taxation thereof; liability of directors of a private limited company in liquidation. | 8                   | CO4              |
| 5               | <b>Impact and Special Provisions</b> | Impact of GST on E-Commerce; Anti-Profiteering; Avoidance of dual control; E-way bills, Zero-rated supply; Impact of GST on the Indian Economy  | 8                   | CO5              |

**Reference 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>
- <https://www.youtube.com/watch?v=4l7e1xCdUsk>
- <https://www.classcentral.com/course/gst-genesis-and-imposition-117492>

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

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

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

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| <p align="center">Name &amp; Sign of Program Coordinator</p> | <p align="center">Sign &amp; Seal of HoD</p> |
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|--|---|----------------------------|----------------------------------|----------|----------|----------|----------|
| <b>Effective from Session: 2021-22</b> |   |                            |                                  |          |          |          |          |
| <b>Course Code</b>                     | BM468   | <b>Title of the Course</b> | Financial Management and Control | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I   | <b>Semester</b>            | II                               | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None  | <b>Co-requisite</b>        | None                             |          |          |          |          |
| <b>Objective</b>                       | This paper aims at providing the students with a comprehensive understanding of the function of financial management in the context of a business organization. The paper expects the students to understand the different functions of financial managers in a globalized environment. |                            |                                  |          |          |          |          |

| <b>Course Outcomes</b> |  |
|------------------------|--|
| <b>CO1</b>             | Understanding the role and purpose of the finance function in an organization. |
| <b>CO2</b>             | Understanding the impact of the economic environment on financial management.  |
| <b>CO3</b>             | Using of various tools & techniques for Working capital management.            |
| <b>CO4</b>             | Carrying out Investment appraisal with help of different techniques.           |
| <b>CO5</b>             | Understand and apply the techniques to manage risks.                           |

| <b>Unit No.</b> | <b>Title of the Unit</b>  | <b>Content of Unit</b>  | <b>Contact Hrs.</b> | <b>Mapped CO</b> |
|-----------------|---|---|---------------------|------------------|
| 1               | <b>Financial Management Function &amp; Financial Management Environment</b> | The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders, and impact on corporate objectives, Financial and other objectives in not-for-profit organizations, The economic environment for business, The nature, and role of financial markets and institutions, The nature and role of money markets  | 8                   | CO 1             |
| 2               | <b>Working Capital Management</b>   | The nature, elements, and importance of working capital, Management of inventories, accounts receivable, accounts payable, and cash, determining working capital needs and funding strategies.  | 8                   | CO 2             |
| 3               | <b>Investment Appraisal</b>   | Investment appraisal techniques, allowing for inflation and taxation in DCF, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement, capital rationing).  | 10                  | CO 3             |
| 4               | <b>Business Finance &amp; Business Valuations</b>                           | Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium-sized entities (SMEs), Nature and purpose of the valuation of the business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH), and practical considerations in the valuation of shares. | 10                  | CO 4             |
| 5               | <b>Risk management</b>  | The nature and types of risk and approaches to risk management, causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk.  | 9                   | CO 5             |

**Reference Books:**

Chandra P., Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill, 2016 New Delhi.

Financial Management and Policy, Prentice Hall of India, 2014 New Delhi.

Khan YM and Jain PK, Financial Management - Text and Problems, Tata McGraw Hill Publishing Company Ltd, 2017.

Financial Management: Theory and Practice, 2nd Edition, Himalayan Publications, 2013 New Delhi.

Anthony R.N., D.F. Hawkins and K.A. Merchant, Accounting: Text and Cases, McGraw Hill, 2016, India.

**e-Learning Source:**

[https://youtu.be/CCQwz\\_Gwo6o](https://youtu.be/CCQwz_Gwo6o)

**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>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> |
|------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>       | 2          | 2          | 2          | 1          | 1          | 3           | 1           | -           | 2           |
| <b>CO2</b>       | 2          | 2          | 3          | 1          | 2          | 3           | 1           | 1           | 1           |
| <b>CO3</b>       | 3          | 1          | 2          | -          | 2          | -           | 2           | 1           | 1           |
| <b>CO4</b>       | 2          | 2          | 1          | 2          | 1          | 2           | 1           | -           | -           |
| <b>CO5</b>       | 1          | 2          | 2          | 2          | 1          | 1           | 1           | 1           | 1           |

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

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| <b>Name &amp; Sign of Program Coordinator</b> | <b>Sign &amp; Seal of HoD</b> |
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| <b>Effective from Session: 2021-22</b> |   |                            |                   |          |          |          |          |
| <b>Course Code</b>                     | BM469   | <b>Title of the Course</b> | Audit & Assurance | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I   | <b>Semester</b>            | II                | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None  | <b>Co-requisite</b>        | None              |          |          |          |          |
| <b>Course Objectives</b>               | This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing. |                            |                   |          |          |          |          |

| <b>Course Outcomes</b> |  |
|------------------------|--|
| <b>CO1</b>             | Understand the concept of audit & assurance and the functions of the audit.  |
| <b>CO2</b>             | Securing and handling audit assignments, audit risks                         |
| <b>CO3</b>             | Comprehension and evaluation of internal controls, techniques & audit tests. |
| <b>CO4</b>             | Gathering & managing audit evidence and review and reporting.                |
| <b>CO5</b>             | Managing the audit procedure for specific items.                             |

| <b>Unit No.</b> | <b>Title of the Unit</b>                    | <b>Content of Unit</b>   | <b>Contact Hrs.</b> | <b>Mapped CO</b> |
|-----------------|---|--|---------------------|------------------|
| 1               | <b>Audit Framework &amp; Regulation</b>     | Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit – Ethical threats & Safeguards - discuss the importance and purpose of engagement letters and their contents.   | 9                   | CO1              |
| 2               | <b>Audit Planning &amp; Risk Assessment</b> | Obtaining & planning for audit assignments - identify and explain the need for, benefits of and importance of planning an audit– understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, working papers.   | 9                   | CO2              |
| 3               | <b>Internal control &amp; Audit tests</b>   | Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts, and questionnaires   | 9                   | CO3              |
| 4               | <b>Audit evidence &amp; reporting</b>       | Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer-assisted techniques – explain the use of automated tools and techniques in the context of an audit including the use of audit software, test data and other data analytics tools – discuss and provide relevant examples of the use of automated tools and techniques - review procedures including subsequent events, going concern, written representations – auditor’s report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance. | 9                   | CO4              |
| 5               | <b>Audit of specific items</b>              | Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors’ remuneration – details of audit checks for these items and reporting thereof – use of management representation.   | 9                   | CO5              |

**Reference Books:**

Jagdish Prasad: Auditing: Principles, New Age Publishers, Agra, 2018.

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

Kamal Gupta: Contemporary Auditing, Sahitya Publication, Haryana, 2019.

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

ACCA Study Material 2020 of Kaplan, BPP & Beckers, 2020.

**e-Learning Source:**

<https://youtu.be/iXVIirfAJRc>

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

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

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| <b>Name &amp; Sign of Program Coordinator</b> | <b>Sign &amp; Seal of HoD</b> |
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| <b>Effective from Session: 2021-22</b> |       |                            |                           |          |          |          |          |
| <b>Course Code</b>                     | BM470 | <b>Title of the Course</b> | Ethics, Risk & Governance | <b>L</b> | <b>T</b> | <b>P</b> | <b>C</b> |
| <b>Year</b>                            | I     | <b>Semester</b>            | II                        | 3        | 1        | 0        | 4        |
| <b>Pre-Requisite</b>                   | None  | <b>Co-requisite</b>        | None                      |          |          |          |          |

**Objective** This paper aims to provide the students with the principles of corporate governance applicable to a business entity. It also covers the ethical framework that managers need to adopt while discharging their duties. It discusses various professional skills that a professional manager needs to acquire and apply.

| <b>Course Outcomes</b> |  |
|------------------------|--|
| <b>CO1</b>             | Understand the importance & applicability of corporate governance codes and regulatory matters in business scenarios |
| <b>CO2</b>             | Understand the Roles and responsibilities of various committees in a corporate governance framework                  |
| <b>CO3</b>             | Understand the importance and applications of corporate governance concepts to different types of organizations.     |
| <b>CO4</b>             | Understand the skills expected from professional accountants at the workplace.                                       |
| <b>CO5</b>             | Understand the leadership skills and qualities.  |

| <b>Unit No.</b> | <b>Title of the Unit</b>                 | <b>Content of Unit</b>  | <b>Contact Hrs.</b> | <b>Mapped CO</b> |
|-----------------|--|---|---------------------|------------------|
| 1               | <b>Corporate Governance</b>              | Principal-agent relationship in the context of governance – issues connected with the separation of ownership and control over organization activity – stakeholder analysis (power & interest) using the Mendelow matrix and applying it to strategy & governance – CSR and organization as a corporate citizen in the context of governance.   | 8                   | CO 1             |
| 2               | <b>Governance approaches &amp; scope</b> | Role of institutional investors in governance systems – rules v/s principles approach to governance – duties of directors, functions of the Board, composition & balance of the Board – the responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non-executive directors.   | 8                   | CO 2             |
| 3               | <b>Public sector Governance</b>          | Compare & contrast the principles of governance in the private sector, public sector, charitable trusts and NGOs – linking strategic objectives of a public sector organization with governance systems.  | 8                   | CO 3             |
| 4               | <b>Professional skills in workplace</b>  | Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgement, exhibit awareness) – analytical mind (Creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) – skepticism (challenging the status-quo and innovate) – evaluation (assess & appraise the business scenario).  | 8                   | CO 4             |
| 5               | <b>Leadership, ethics and Governance</b> | Qualities of leadership – leadership & organizational culture – ethical codes & leadership in the context of governance – management behavior & ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption Describe the objectives, content and limitations of, governance codes intended to apply to multiple national jurisdictions, Organization for economic cooperation and development (OECD), International corporate governance network. (ICGN) Global Governance Principles. | 8                   | CO 5             |

**Reference Books:**

ACCA Study Material by Kaplan, BPP, 2020.

Laura P Hartman Abha Chatterjee - Business Ethics, Tata McGraw Hill, 2007.

S.K. Bhatia - Business Ethics and Managerial Values, Deep & Deep Publications Pvt. Ltd, 2000.

Reed Darryl – Corporate Governance, Economic Reforms & Development, Oxford, 2016.

Mathur UC – Corporate Governance & Business Ethics, Mc Millan, 2018.

**e-Learning Source:**

[https://www.youtube.com/watch?v=9haeA\\_DKOiA](https://www.youtube.com/watch?v=9haeA_DKOiA)

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

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

|   |                               |
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| <b>Name &amp; Sign of Program Coordinator</b> | <b>Sign &amp; Seal of HoD</b> |
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