





## Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	C010501T/ CM 301	Title of the Course	Corporate Accounting	L	T	P	C
Year	III	Semester	V	4	1	0	5
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To help the students acquire the conceptual knowledge of accounting and to learn the techniques of preparing the consolidated financial statements.						

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

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

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

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

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

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

Effective from Session: 2026-27											
Course Code	C010502T/ CM 302		Title of the Course	Goods and Services Tax				L	T	P	C
Year	III		Semester	V				4	1	0	5
Pre-Requisite	None		Co-requisite	None							
Course Objectives	To provide the students an insight into the principles and practices of GST in India, so as to equip them with the required skills in the field of taxation.										
Course Outcomes											
CO1	To provide a constitutional background of GST and its implementation.										
CO2	To provide conceptual knowledge regarding the levy and collection of GST in India.										
CO3	To provide procedural knowledge about registration and returns under GST.										
CO4	To give an insight on the valuation of goods and services under GST.										
Unit No.	Title of the Unit							Contact Hrs.	Mapped CO		
1	<b>Introduction</b>							18	CO1		
2	<b>Supply of Goods and Services</b>							18	CO2		
3	<b>Registration and Documentation</b>							19	CO3		
4	<b>Input Tax Credit &amp; Payment of Tax</b>							20	CO4		
References Books:											
Principles of GST and Customs Laws by V. S. Datey and Dr. Krishan Sachdeva; Taxmann, 2018.											
GST: Law and Procedure by Anandaday Mishra; Taxmann, 2017.											
GST Made Simple: A Complete Guide to Goods and Services Tax in India by Dr. Awdhesh Singh; Centax Publication Pvt. Ltd, 2017.											
Systematic Approach to GST by Girish Ahujaja and Dr. Ravi Gupta; Wolters Kluwer,2022.											
Systematic Approach to Indirect Taxation including GST and Customs by Dr. Girish Ahuja, Dr. Ravi Gupta, CCH Wolter Kluwer,2022.											
e-Learning Source:											
<a href="https://www.youtube.com/watch?v=qYLD2vV-wss">https://www.youtube.com/watch?v=qYLD2vV-wss</a>											
<a href="https://www.youtube.com/watch?v=r6KB5otV0IA">https://www.youtube.com/watch?v=r6KB5otV0IA</a>											
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO											
CO1	2	1	-	-	2	-	2	1	2	2	2
CO2	1	1	1	-	1	1	2	2	1	1	2
CO3	2	1	1	1	1	1	1	1	2	2	2
CO4	2	1	-	1	2	-	1	2	2	2	1

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

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

<b>Effective from Session: 2026-27</b>							
<b>Course Code</b>	C010503T/ CM 303	<b>Title of the Course</b>	Business Finance	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	V	4	1	0	5
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	This course is to help students understand the conceptual Framework of Business Finance.						
<b>Course Outcomes</b>							
CO1	Explain the concept of fundamental financial concepts, especially the time value of money.						
CO2	Apply capital budgeting projects using traditional and modern methods.						
CO3	Understand the concept of leverage and analyze the dividend policies.						
CO4	Learn the concepts of Capital and Money Market.						

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

**References Books:**

1. Avadhani V A, Financial System.
2. Khan MY and Jain PK, Financial Management Tax and Problems.
3. Pandey I M, Financial Management.
4. Gupta SP, Business Finance.
5. Chandra Prasanna, Financial Management Theory and Practices.
6. Reddy GS, Financial Management Theory and Practice.
7. Van Horn James C, Financial Management and Policy.

**e-Learning Source:**

- [https://www.youtube.com/watch?v=oKNPrOi\\_QaE](https://www.youtube.com/watch?v=oKNPrOi_QaE)
- <https://www.youtube.com/watch?v=SU8bjy8iafU>

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

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

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

<b>Effective from Session: 2026-27</b>							
<b>Course Code</b>	C010504T / CM 304	<b>Title of the Course</b>	Principles and Practices of Insurance	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	V	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	To make the students understand the concept of Insurance laws and practices in India.						

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

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

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

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

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

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

Effective from Session: 2026-27											
Course Code	C010505T/ CM 305		Title of the Course	Monetary Theory and Banking in India				L	T	P	C
Year	III		Semester	V				4	1	0	5
Pre-Requisite	None		Co-requisite	None							
Course Objectives	The course exposes the students to the working-for-money financial system prevailing in India.										
Course Outcomes											
CO1	To be familiar with the concepts, functions, and theories of money										
CO2	To understand the concept of the Indian Banking System.										
CO3	To learn the functioning of the central bank.										
CO4	To understand the structure of markets and the implications of monetary policy.										
Unit No.	Title of the Unit							Contact Hrs.	Mapped CO		
1	<b>Money</b>	Money: Functions, Alternative Measures to Money Supply in India and Their Different Components, Meaning and Changing Relative Importance Of Each Component, High Powered Money - Meaning and Uses, Sources Of Changes In High Powered Money. Monetary standards – Metallic and paper standards, a system of note issues in India, Liquidity Preference Theory Concept of Multiplier–its working assumptions leakages, importance, and criticism. The principle of Acceleration–Assumptions and criticisms						18	CO1		
2	<b>Indian Banking System</b>	Indian Banking System: Definition Of Bank, Commercial Banks, Importance and Functions, Structure of Commercial Banking System in India. Regional Rural Banks, Cooperative Bank in India. Process Of Credit Creation by Banks; Determination of Money Supply and Total Bank Credit. Nationalization of commercial banks in India.						19	CO2		
3	<b>Central Banking</b>	Central Banking: Functions of Central Bank. Quantitative and qualitative methods of credit control: Bank rate policy, Open market operations, Cash reserve ratio, and selective methods. Role and functions of the Reserve Bank of India. Development Banks and Other Non-Banking Financial Institutions: Main Features, Problems and Policies for Allocation of Institutional Credit.						18	CO3		
4	<b>Money and Capital Markets</b>	Money and Capital Markets: Structure and importance of Money Market. Indian Money Market, Indian Capital Market, Monetary Policy Since Independence, Interest Rates; Various Rates in India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation and Inflationary Expectations. Foreign Exchange Rate – Meaning, Causes 20 of changes in the Exchange rates. Determination of Exchange rate under Mint Par Theory. The purchasing power Parity Theory.						20	CO4		
Sengupta A K & Agarwal K, “Money Market Operations In India”, skylark Publication, New Delhi, 1994.											
Khan M Y, “Indian Financial System Theory and Practice”, Vikas Publishing House, New Delhi, 2016, 8th Edition.											
Srivastava R M, “Management of Indian Financial Institutions”, Himalaya Publishing House, Mumbai, 2019, 9th Edition.											
Mathur M, “Indian Financial System”, Himanshu Publications, Udaipur, 2015, 1st Edition.											
<b>e-Learning Source:</b>											
<a href="https://www.youtube.com/watch?v=XmbQg5NxNWc">https://www.youtube.com/watch?v=XmbQg5NxNWc</a>											
<a href="https://www.youtube.com/watch?v=n5UL91KsXdU">https://www.youtube.com/watch?v=n5UL91KsXdU</a>											
PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO											
CO1	1	1	2	2	2	1	2	1	2	2	2
CO2	1	2	1	1	1	-	1	2	1	1	1
CO3	2	1	2	-	1	1	2	1	2	2	2
CO4	1	2	1	1	2	2	2	2	2	-	1

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

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

Effective from Session: 2026-27							
<b>Course Code</b>	CM306	<b>Title of the Course</b>	Internship II	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	V	<b>0</b>	<b>0</b>	<b>6</b>	<b>3</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	Upon finishing the course students will be able to come up with a gain of professional work in industry and research project experience.						

Content	
<p>Students are encouraged to undergo training in a suitable industry, consultancy, Non-Profit Organization, institute, Protected Areas etc. so as to get firsthand experience of corporate environmental management and real time office concept. Candidates will write a training report on issues related to different areas of corporate culture under the guidance of their respective guides. Each student will work independently on the topic. The project must consist of a review of the literature and produce a deep insight of the subject based on personal research. Project work will be initiated at the start of Semester. The students will undertake fieldwork in terms of the collection of data and surveys. The project will have to be submitted for appraisal and acceptance by the University. The students should submit their field project report in the following format:</p> <p>Chapter I: Introduction with Aims and Objectives: A background with historical information and a review of existing material or data on the subject along with the aims and objectives of the study.</p> <p>Chapter II: Methodology with Material and Methods: Description of the issue, methodology adopted for the study.</p> <p>Chapter III: Experimental: Presentation of data collected and detailed analysis of results.</p> <p>Chapter IV: Result and Discussion: Discussion on the data and results obtained and Presentation of the method suggested to solve the problem.</p> <p>Chapter V: Summary and Conclusions: A summary of the dissertation and important conclusions drawn at the end of the investigation.</p> <p>Bibliography or References: A list of references cited in the text.</p> <p>The Report should be typed on A4 size bond paper with 1.5 line spacing. Illustrations and photographs should be of high quality. The report should be flawless without any spelling mistakes or grammatical errors. Students will have to submit their training report one month before the practical examination at the end of Semester. The report will carry 100 marks (Internal marks 25 and External marks 75). Assessment of the report will be done at the end of the year. Students have to present a Power Point Presentation. Assessment of the field work shall be done by the external examiner appointed by Controller of Examiner, Integral University.</p>	

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

<b>Effective from Session: 2026-27</b>							
<b>Course Code</b>	C010601T/ CM307	<b>Title of the Course</b>	Accounting for Managers	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	4	1	0	5
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course of accounting is to acquaint the students with the concept and principles of management accounting, ratio analysis, budgeting, break even analysis and reporting aspects of standard costing.						

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

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

<b>References Books:</b>											
Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.											
Pandey, I. M., Management Accounting, 3 <sup>rd</sup> Revised Edition, 2018, Vikas Publication House Pvt Ltd											
Sharma, D. G. and Agrawal, S K; Principles and Practice of Accounting (Accounts), 4th Edition, 2023											
Gupta, A., Financial Accounting For Managers, Pearson Educatio7th Edition, 2022											
<b>e-Learning Source:</b>											
<a href="https://www.udemy.com/course/be-a-certified-management-accountant-exam-prep-part-1/">https://www.udemy.com/course/be-a-certified-management-accountant-exam-prep-part-1/</a>											
<a href="https://www.coursera.org/learn/financial-accounting-polimi">https://www.coursera.org/learn/financial-accounting-polimi</a>											

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

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

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

Effective from Session: 2026-27							
<b>Course Code</b>	C010602T/ CM308	<b>Title of the Course</b>	Auditing	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	4	1	0	5
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to create Ability to understand the concept of audit and auditing process.						

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

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

References Books:	
1.	Gupta Kamal: Contemporary Auditing, TATA McGraw, New Delhi.
2.	Tandon, B.N.: Principles of Auditing, S.Chand & Company, New Delhi
3.	Pargare Dinkar: Principles and practices of Auditing, Sultan Chand, New Delhi
4.	Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)
e-Learning Source:	
	<a href="https://www.udemy.com/course/be-a-certified-management-accountant-exam-prep-part-1/">https://www.udemy.com/course/be-a-certified-management-accountant-exam-prep-part-1/</a>
	<a href="https://www.coursera.org/learn/financial-accounting-polimi">https://www.coursera.org/learn/financial-accounting-polimi</a>

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

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

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

**Effective from Session: 2026-27**

<b>Course Code</b>	C010604T/ CM310	<b>Title of the Course</b>	Financial Institutions and Market	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	4	1	0	5
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to develop basic knowledge about the financial institutions and markets amongst the students.						

### Course Outcomes

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

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

### References Books:

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

### e-Learning Source:

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

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

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

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

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

<b>Effective from Session: 2026-27</b>							
<b>Course Code</b>	C010605T/ CM311	<b>Title of the Course</b>	Human Resource Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The paper aims to develop in the students a proper understanding about Human Resource Management (HRM)						

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

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

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

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

**1-LowCorrelation;2-ModerateCorrelation;3- SubstantialCorrelation**

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

Effective from Session: 2026-27							
<b>Course Code</b>	CM312	<b>Title of the Course</b>	Internship III	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	0	0	6	3
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	Upon finishing the course students will be able to come up with a gain of professional work in industry and research project experience.						

Content
<p>Students are encouraged to undergo training in a suitable industry, consultancy, Non-Profit Organization, institute, Protected Areas etc. so as to get firsthand experience of corporate environmental management and real time office concept. Candidates will write a training report on issues related to different areas of corporate culture under the guidance of their respective guides. Each student will work independently on the topic. The project must consist of a review of the literature and produce a deep insight of the subject based on personal research. Project work will be initiated at the start of Semester. The students will undertake fieldwork in terms of the collection of data and surveys. The project will have to be submitted for appraisal and acceptance by the University. The students should submit their field project report in the following format:</p> <p>Chapter I: Introduction with Aims and Objectives: A background with historical information and a review of existing material or data on the subject along with the aims and objectives of the study.</p> <p>Chapter II: Methodology with Material and Methods: Description of the issue, methodology adopted for the study.</p> <p>Chapter III: Experimental: Presentation of data collected and detailed analysis of results.</p> <p>Chapter IV: Result and Discussion: Discussion on the data and results obtained and Presentation of the method suggested to solve the problem.</p> <p>Chapter V: Summary and Conclusions: A summary of the dissertation and important conclusions drawn at the end of the investigation. Bibliography or References: A list of references cited in the text.</p> <p>The Report should be typed on A4 size bond paper with 1.5 line spacing. Illustrations and photographs should be of high quality. The report should be flawless without any spelling mistakes or grammatical errors. Students will have to submit their training report one month before the practical examination at the end of Semester. The report will carry 100 marks (Internal marks 25 and External marks 75). Assessment of the report will be done at the end of the year. Students have to present a Power Point Presentation. Assessment of the field work shall be done by the external examiner appointed by Controller of Examiner, Integral University.</p>

Name & Sign of Program Coordinator	Sign & Seal of HoD
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