



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

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

Semester- III

S. No.	Course code	Course Title	Type of Paper	Period Per Hr./Week/Sem			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes								Goal
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development	
1	CM211	Cost Accounting	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓						4,9
2	CM212	Corporate Law	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓		4,9
3	CM213	Income Tax	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓				✓		4,9
4	CM214	Management Accounting and Practices	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓						4,9
5	CM215	Financial Management & Control	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓						4,9
6	CM216	Auditing and Assurance	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓		4,9
Total				18	6	0	240	120	360	240	600		24									

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

Effective from Session: 2020-21

Course Code	CM 214	Title of the Course	Management Accounting and Practices	L	T	P	C
Year	II	Semester	III	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						
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Course Outcomes

CO1	Application of the IFRS (and Ind AS in India) to various business contexts.
CO2	To be able to prepare published financial statements of individual companies.
CO3	To understand the concept of a group and be able to identify group structures.
CO4	To prepare consolidated financial statements of group companies.
CO5	To understand the concept of Integrated Reporting and its application in financial reporting.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Application of Accounting standards	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.	10	CO1
2	Preparation of single-entity financial statements	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 module 1)	10	CO2
3	Group Accounts -basics	Concept of Group – concepts of parent, subsidiary & associate –concept of control of parent over subsidiary – concept of non-controlling interest –basics of consolidation –identify which entity should prepare consolidated financial statements	8	CO3
4	Preparation of 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	9	CO4
5	Current developments in financial accounting	Concept of integrated reporting –use of integrated reporting by companies –types of capital used in integrated reporting –principles of integrated reporting	8	CO5

Reference Books:

ACCA Study Material, Kaplan, BPP, 2020.
M P Vijay Kumar and P. Sivaramakrishnan, Financial Reporting, Snow white, 2022.
M.C. Shukla and T.S. Grewal. Advanced Accounts. Sultan Chand and Co., 2016.
R.L. Gupta and Radhaswamy. Advanced Accounts. Sultan Chand and Co., 2018.
Maheshwari S.N. & Maheshwari S.K., Advance Accounting, Vikas Publishing House, 2018.

e-Learning Source:

<https://www.youtube.com/watch?v=nU5r4eqMb0A>

<https://www.youtube.com/watch?v=em4OCDiJDNc>

<https://www.youtube.com/watch?v=lZVyczKza14>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	-	1	2	3	-	2	3	2	1	3
CO2	1	1	1	2	2	1	2	3	2	2	2
CO3	1	-	-	1	1	-	1	2	1	1	1
CO4	1	-	-	1	1	-	1	2	1	1	1
CO5	2	-	1	3	2	1	2	2	1	2	1

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

Name & Sign of Program Coordinator

Sign & Seal of HoD



Integral University, Lucknow

Effective from Session: 2020-21

Course Code	CM 212	Title of the Course	Corporate Law	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to provide knowledge about Corporate Laws.						

Course Outcomes

CO1	To imbibe the legal and procedural aspects relating to contracts, agreements, and performance of contract
CO2	To analyze and apprehend the provisions of the Companies Act 2013.
CO3	To understand the various provisions related to the Sales of Goods Act including the rights and obligations of buyers and sellers
CO4	To understand the regulatory aspects and the broader procedural aspects involved in the Indian Partnership Act.
CO5	To comprehend and evaluate the working of negotiable instruments, their features, types and endorsements.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Indian Contract Act	Definition and Essentials, of Contracts, agreements, Offer & Acceptance, Consideration, Capacity of Parties, Free consent, Performance of Contracts, Termination of Contract. Consequences and Remedies of contract termination, Contingent Contract: Implied, Quasi contract, Indemnity Contract, Guaranteed contract, Bailment, Lien, Pledge Agency contract	10	CO1
2	Companies Act 2013	Definition, Characteristics, formation of company, memorandum and articles of associations of a company, types of companies, management of companies, Directors and meetings; Winding up of companies.	10	CO2
3	Sales of Goods Act	Definition, Feature, Formation of Contract, Contents of sales contract Condition and Warranty, Ownership of goods and transfer, Performance of sales contract, Delivery, Rights of unpaid sellers.	9	CO3
4	Indian Partnership Act	Definition and Nature of Partnership, Partnership deed, registration of firms and consequences of non-registration, Dissolution of partnership.	8	CO4
5	Negotiable Instruments	Definition, Instruments Features, Types, Recognition, and Endorsement of Negotiable	8	CO5

Reference Books:

Gulshan J. J., Business Law Including Company Law, New Age International Publishers, 2018.

Kuchhal M. C. and Kuchhal V., Business Law, Vikas Publication., 2021.

Kuchhal M. C. and Kuchhal V., Business Legislation for Management, Vikas Publication., 2018.

Kapoor R., Kapoor N.D., Abbi R., Bharat B., Elements of Mercantile Law, Sultan Chand, 2019.

Kapoor N.D., Abbi R., Elements of Business Law, Sultan Chand, 2018.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc22_mg52/preview

<https://nptel.ac.in/courses/109105098>

https://onlinecourses.swayam2.ac.in/cec20_hs23/preview

https://swayam.gov.in/nc_details/NPTEL

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	-	1	2	-	2	2	1	1	-
CO2	-	2	1	1	2	-	2	2	1	-	1
CO3	-	1	-	-	1	2	1	1	2	-	1
CO4	1	1	1	1	1	1	1	1	1	1	2
CO5	1	-	1	1	2	1	1	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: 2020- 21

Course Code	CM 215	Title of the Course	Financial Management and Control	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives	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 a financial manager in a globalized environment.
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Course Outcomes

CO1	Understanding the role and purpose of the finance function in an organization.
CO2	Understanding the impact of the economic environment on financial management.
CO3	Using various tools & techniques for working capital management.
CO4	Carrying out investment appraisal with help of different techniques.
CO5	Using investment appraisal techniques to carry out special decisions.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Role & purpose of the Finance Function	Financial objective of a business organization –shareholder value maximization v/s profit maximization, growth in earning per share, total shareholder return –possible conflict between stakeholder objectives and balancing them–linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organization.	9	CO1
2	Financial Management Environment	The macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies –competition policies –nature & role of financial markets such as capital market, money market, currency market –products in capital markets & money markets such as derivatives.	9	CO2
3	Working Capital Management	Elements and composition of working capital – the objective of working capital management through balancing of profitability v/s liquidity –cash operating cycle, factors influencing it and computation thereof –management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques –management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts –managing cash using Baumol’s model and Millar-Orr model –working capital financing strategies.	9	CO3
4	Investment Appraisal Techniques	Types of investment projects such as mutually exclusive projects & independent projects – Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal –payback period & discounted payback –Return on Capital Employed (ROCE) –Net Present Value (NPV) and Internal rate of Return (IRR) –relative merits & demerits of these methods – project risk assessment through sensitivity analysis.	9	CO4
5	Special Investment Decisions	Lease v/s buy decision –replacement cycle decision –use of the equivalent annual cost technique – single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method –risk adjusted discount rates.	9	CO5

Reference Books:

ACCA Study Material by Kaplan, BPP, 2020.

A.P. Rao, Fundamentals of Financial Management, Everest Publishing House, 2018.

V.K. Saxena and C.D. Vashist, Basics of Financial Management, Sultan Chand & Sons, 2019.

Dr. P. Periasamy, Working Capital Management, Theory, and Practice, Himalaya Publishing, 2017.

Shashi K. Gupta and R.K. Sharma, N. Gupta, Financial Management-Theory and Practice, Kalyani Publication, 2018.

e-Learning Source:

<https://www.youtube.com/watch?v=f0ZmYY16YZQ>

<https://www.youtube.com/watch?v=l2xFDbnO4iA>

<https://www.youtube.com/watch?v=cuAJEjY5jj8>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	2	1	-	2	2	2	2	1
CO2	2	-	-	1	1	-	2	2	1	1	1
CO3	2	-	1	2	1	-	1	3	2	2	2
CO4	3	-	1	2	2	1	1	3	2	2	2
CO5	2	-	1	3	2	1	2	3	2	1	2

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

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

Effective from Session: 2020-21

Course Code	CM 211	Title of the Course	Cost Accounting	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives The basic objective of this course is to provide knowledge about Cost Accounting.

Course Outcomes

CO1	To comprehend the basic concepts of cost accounting.
CO2	To understand the treatment of various elements of cost.
CO3	To develop a basic understanding of allocation, apportionment, and absorption of overheads.
CO4	To acquire a conceptual understanding of various methods of costing.
CO5	To demonstrate the preparation of a budget and the importance of budgetary control in an organization.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Basics of Cost Accounting	Meaning, nature, and scope; Cost concepts and Classifications based on nature of expenses, function, and variability; Cost behavior with the use of graphs; Distinction between Financial and Cost Accounting; Elements of Cost; Preparation of Cost Sheet.	10	CO1
2	Accounting for Material and Labor	Accounting for material costs- ordering, receiving & issuing material, methods of valuing purchases and issues (FIFO, LIFO & Weighted Average methods), EOQ inventory levels; Accounting for labour-direct & indirect cost of labour, remuneration methods (individual & group), labour turnover, overtime & idle time, labour efficiency, capacity & volume ratios.	10	CO2
3	Accounting for Overheads	Accounting for Overheads- allocation of overheads to production & nonproduction departments, apportion of service overheads to production departments, production overhead absorption rates, entries for accounting of material, labour & overhead costs.	9	CO3
4	Costing Methods	Single Unit costing, Operating costing, Job costing, Batch costing, Contract costing, Process costing, and Service costing; understand the differences between Absorption & Marginal costing.	9	CO4
5	Budgeting & Standard Costing	Meaning, significance, and limitations of Budgetary Control, various types of Budgets and their preparation; Meaning & calculation of Standard Costs, computation of simple variances v/s budgets & standards.	8	CO5

Reference Books:

P. C. Tulsian and B. Tulsian, Cost Accounting, S. Chand, New Delhi, 2010.

S. Datar & M. Rajan, Cost Accounting, Pearson, 2017.

M. K. Khan & P. K. Jain, Cost Accounting, Tata McGraw-Hill, 2017.

S. N. Maheshwari, S. K. Maheshwari, A Textbook on Accounting for Management, Vikas Publication, 2018.

R. M. Kishor, Cost & Management Accounting, Taxmann, 2018.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc19_mg38/preview

<https://alison.com/course/diploma-in-cost-accounting>

<https://www.udemy.com/topic/cost-accounting/>

<https://www.coursera.org/specializations/costaccounting>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	2	2	1	3	1	1	2	1	-
CO2	2	-	-	-	2	2	2	-	-	2	3
CO3	1	-	3	1	2	-	-	2	1	-	2
CO4	1	1	1	1	3	2	1	3	2	2	1
CO5	2	2	1	2	-	2	1	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: 2020-21

Course Code	CM 216	Title of the Course	Auditing and Assurance	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives	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
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Course Outcomes

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

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Audit framework & regulation	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	Audit planning & risk assessment	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	Internal control & audit tests	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	Audit evidence & reporting	Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and inquiry – quality & quantity of audit evidence –audit sampling –computer-assisted auditing 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	Audit of specific items	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:

ACCA Study Material, Kaplan, BPP& Beckers, 2020.
Saxena, Reddy & Appannaiah: Auditing, Himalayan Publishing House, 2016.
S.K Basu: Auditing Principles & Techniques, Pearson, 2018.
Varsha Ainapure & Mukund Ainapure: PHI Learning Private Limited, 2009.
Pranav Jain, Audit of Financial Statement, 2022.

e-Learning Source:

https://www.youtube.com/watch?v=CKfwXpOse4E
https://www.youtube.com/watch?v=yxXVU8ZhykM

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

PO- PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	-	-	2	2	-	1	1	1	1	2
CO2	2	-	1	1	1	-	2	1	1	1	2
CO3	2	-	-	1	2	-	2	2	2	2	2
CO4	1	1	1	2	1	1	2	2	2	3	3
CO5	3	-	-	2	2	2	3	2	2	3	3

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: 2020-21							
Course Code	CM 213	Title of the Course	Income Tax	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to provide the knowledge of basic concepts and practice of income tax to the students						

Course Outcomes	
CO1	To comprehend the basic concepts of Income tax and the scheme of taxation in India.
CO2	To perceive various provisions regarding exemptions available under the income tax act.
CO3	To compute the total income of an assessee under various heads of Income tax.
CO4	To compute the tax liability of a person under the income tax act.
CO5	To learn how to prepare and file an income tax return within due dates including e-filing.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Basic Concepts of Income-Tax	Basic concept: income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, marginal relief.	10	CO1
2	Residential Status	Status Residential status, Scope of tax on the basis of residential status, Exempted income under section 10 of Income Tax Act 1961.	9	CO2
3	Income under Different Heads	Computation of income under different heads: Salaries, Income from house property, Profits and gains of business or profession, Capital gains, and Income from other sources.	9	CO3
4	Total Income Tax Computation	Total income and tax computation, Income of other persons included in assessee's total income, aggregation of income and set-off and carry forward of losses, Deductions from gross total income u/s 80C to u/s 80U, Rebates and reliefs, Computation of total income of individuals and firms, Tax Liability of an individual.	9	CO4
5	Income Tax Returns	Preparation and filing of return of income, section 139.	8	CO5

Reference Books:

Singhania, Vinod K., & Monica Singhania, —Students' Guide to Income Tax; Taxmann Publications Pvt. Ltd., New Delhi, 2021.
 Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice, Sahitya Bhawan Publications, 2022.
 Girish Ahuja and Ravi Gupta, "Simplified Approach to Income Tax", Flair Publication 2021.
 Girish Ahuja and Ravi Gupta, "Systematic Approach to Income Tax", Wolters Kluwer, 2021.
 Dr. Vinod K Singhania and Dr. Monica Singhania, Students' Guide to Income Tax Including GST - Problems & Solutions, Taxmann, 2021.

e-Learning Source:

https://onlinecourses.swayam2.ac.in/cec23_cm03/preview

<https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	1	-	1	1	1	1	2	2	1	1
CO2	2	-	-	2	1	1	2	2	2	1	1
CO3	3	-	-	3	3	1	3	3	3	2	3
CO4	3	-	-	3	3	2	3	3	3	2	3
CO5	2	-	1	2	2	2	3	3	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,

Department of Commerce and Business Management

Study and Evaluation Scheme

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

Semester-IV

S. No.	Course code	Course Title	Type of Paper	Period Perhr/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	CM217	Indian Financial System	Core	03	1	0	40	20	60	40	100	3:1:0	04	✓	✓	✓					8,9
2	CM218	Introduction to E-Business	Core	03	1	0	40	20	60	40	100	3:1:0	04	✓	✓	✓				✓	8,9
3	CM219	Financial Statements Analysis	Core	03	1	0	40	20	60	40	100	3:1:0	04	✓	✓	✓				✓	4,8,9,10
4	CM220	Strategic Business Management	Core	03	1	0	40	20	60	40	100	3:1:0	04	✓	✓	✓					4,8,11
5	CM221	Goods and Service Tax	Core	03	1	0	40	20	60	40	100	3:1:0	04	✓	✓	✓				✓	4,8,9,10
6	CM222	Essentials of Strategic Business Report	Core	03	1	0	40	20	60	40	100	3:1:0	04	✓	✓	✓					4, 10
Total				18	06	00	240	120	360	240	600		24								



Integral University, Lucknow

Effective from Session: 2020-21

Course Code	CM 219	Title of the Course	Financial Statement & Analysis	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives	This paper aims at providing the students with a comprehensive understanding of the function of financial management in the context of financing and distribution decisions, business valuation, and financial risk management. The paper expects the students to understand the different functions of a financial manager in a globalized environment.
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Course Outcomes	
CO1	Understand the sources of business finance with their relative merits & demerits
CO2	Explain and discuss capital structure theories and the cost of capital
CO3	Application of the concepts of business valuation
CO4	Understanding the basics of financial risk management
CO5	Using various tools & techniques of financial risk management in the context of foreign currency risks & interest rate risks

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Business finance and sources of funds	Understand & evaluate various short- & long-term sources of finance such as equity and debt – methods of raising equity such as rights issues, initial public offers (IPO) – sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – sources of finance for SME sector including venture capital, crowd funding and angel financing	7	CO1
2	Capital structure theories and cost of capital	Estimating cost of equity using the dividend growth model (DGM), Capital Asset Pricing Model (CAPM), the concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weights – capital structure theories including the traditional view and Modigliani-Millar view (without & with tax) – pecking order theory	10	CO2
3	Business valuations	Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt	10	CO3
4	Financial risk management	Sources of & factors influencing foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation – centralized & decentralized treasury function	9	CO4
5	Risk management Tools-Currency & interest rate risk	Tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging) – Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA)	9	CO5

Reference Books:
ACCA Study Material by Kaplan, BPP, 2020
A. P. Rao, Fundamentals of Financial Management, Everest Publishing House, 2014.
V.K. Saxena and C.D. Vashist, Basics of Financial Management, Sultan Chand & Sons, 2017.
I M Pandey, Financial Management, Vikas Publishing House, 2018.
Jonathan Berk, Peter DeMarzo and Ashok Thampy, Financial Management, Pearson Publication, 2017.

e-Learning Source:
https://www.youtube.com/watch?v=T1XRS2Ff-6c
https://www.youtube.com/watch?v=2-iFrSiWjy4

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	2	1	-	2	2	2	2	1
CO2	2	-	-	1	1	-	2	2	1	1	1
CO3	2	-	1	2	1	-	1	3	2	2	2
CO4	3	-	1	2	2	1	1	3	2	2	2
CO5	2	-	1	3	2	1	2	3	2	1	2

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

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

Effective from Session: 2020-21

Course Code	CM 220	Title of the Course	Strategic Business Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	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.						
Course Outcomes							
CO1	Understand the applicability of corporate governance codes and regulatory matters in various business scenarios.						
CO2	Understand the Roles and responsibilities of various committees in a corporate governance framework.						
CO3	Understand the importance and applications of corporate governance concepts to different types of organizations.						
CO4	Understand the skills expected from professional accountants at the workplace.						
CO5	Understand the leadership skills and qualities along with the role of ethics and ethical decision-making in business scenarios						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Corporate governance	Principal-agent relationship in the context of governance – issues connected with separation of ownership and control over organization activity – stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance – CSR and organization as a corporate citizen in the context of governance.	10	CO1
2	Governance approaches & scope	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.	9	CO2
3	Public sector governance	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	CO3
4	Professional skills in the workplace	Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgment, exhibiting awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance, and evaluating strategic alternatives) – skepticism (challenging the status quo and innovate) – evaluation (assess & appraise the business scenario).	9	CO4
5	Leadership, ethics, and governance	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.	9	CO5

Reference Books:

ACCA Study Material by Kaplan, BPP, 2020

Robert E Hoskisson and Michael A Hitt, Strategic Management Concepts, Cloudtail India, 2014.

James Mulungushi, Strategic Planning and Management in Contemporary Zambia, Lambert Academic Publications, 2017.

Kazmi, Strategic Management, McGraw Hill India, 2018.

Pearce, Strategic Management – SIE, McGraw Hill, 2012.

e-Learning Source:

<https://www.youtube.com/watch?v=qGU-etCqbtQ>

<https://www.youtube.com/watch?v=tcQJrMKWce8>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	2	3	-	3	2	2	2	2
CO2	2	-	-	1	1	-	2	2	1	1	1
CO3	1	-	-	2	1	-	1	3	3	2	2
CO4	3	-	1	2	2	1	2	3	2	3	2
CO5	2	-	1	2	3	1	3	3	2	1	2

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

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

Effective from Session: 2020-21													
Course Code		CM 221		Title of the Course		Goods and Services Tax				L	T	P	C
Year		II		Semester		IV				3	1	0	4
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 comprehend the basic concepts and structure of GST in India.												
CO2	To provide a conceptual understanding of registration and Taxable event in GST.												
CO3	To emphasize the mechanism of levy and collection of GST in India.												
CO4	To give an insight on the valuation and assessment of tax liability under GST.												
CO5	To provide procedural understanding about various aspects of filing of returns in GST.												
Unit No.	Title of the Unit		Content of Unit							Contact Hrs.	Mapped CO		
1	Introduction		The constitutional framework of GST in India; Difference between Direct and Indirect taxation; Structure of GST in India; Rationales behind GST; GST Council; GST Network; Administration in GST; Concept of Goods and Services in GST.							9	CO1		
2	Taxable Event		Assessee under GST; Registration; Taxable event – ‘Supply’ of Goods and Services, Types of Supply, Time and Mode of Supply, Place of Supply; Small Supplies and Composition Scheme.							9	CO2		
3	Levy and collection of GST		Intra-state and Inter-state supply of goods and services; GST on Import and Export of goods and services; Exemptions in GST; Reverse Charge Mechanism; Tax deducted at source; Tax collected at source;							9	CO3		
4	Valuation and Assessment of Tax liability		Valuation of Taxable Supplies; Input Tax Credit; Tax Invoice; Credit and Debit Notes; Procedure and types of assessment; Payment of Taxes- Electronic Ledgers, Payment process under GST; Offences; Penalties and Appeal.							9	CO4		
5	Procedures and Practice		GST Returns- Types and Mode of Filing returns; Filing of GSTRs (Returns); Due Dates for GSTRs; Creation and filing of PMTs (Payment Challan); Generation of E-Way Bill. Filing of GST RFD-01(Refunds).							9	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=4I7e1xCdUsk													
https://www.classcentral.com/course/gst-genesis-and-imposition-117492													
Course Articulation Matrix: (Mapping of COs with POs and PSOs)													
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4		
CO1	1	-	-	1	1	1	1	2	2	1	1		
CO2	2	-	-	2	1	1	2	2	2	1	1		
CO3	3	-	-	3	3	1	3	3	3	2	3		
CO4	3	-	-	3	3	2	3	3	3	2	3		
CO5	2	-	1	2	2	2	3	3	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: 2020-21

Course Code	CM 222	Title of the Course	Essentials of Strategic Business Report	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	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	
CO1	Understand the importance of ethics and professional behavior and its implication on financial reporting.
CO2	Reporting financial performance and financial positions in accordance with accounting & reporting standards
CO3	Interpret financial performance by applying financial and non-financial measures for different stakeholders
CO4	Assess the impact of changes in accounting regulation
CO5	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	Professional behavior & compliance	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.	6	CO1
2	Reporting of financial performance	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	Interpretation of financial statements	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	CO3
4	Changes in accounting regulations	Current issues in financial reporting including criticisms on accounting standards – accounting implications of first-time adoption of new accounting standards – potential implications of the relevant exposure drafts issued	11	CO4
5	First-time adoption of IFRS/Ind AS	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	CO5

Reference Books:

ACCA-approved study material by Kaplan, 2020.

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.

Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2016

Institute of Cost & Works Accounts of India, Advanced Financial Accounting,2020

e-Learning Source:

<https://www.youtube.com/watch?v=UQkfUxZkV0A>

https://www.youtube.com/watch?v=36WO8ldac_w

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	2	3	-	2	2	2	2	1
CO2	2	-	-	1	2	-	2	2	1	1	1
CO3	2	-	1	2	1	-	1	3	2	2	2
CO4	3	-	1	2	2	1	1	3	2	2	2
CO5	2	-	1	3	3	1	2	3	2	1	2

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

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

Effective from Session: 2024-25							
Course Code	CM 217	Title of the Course	Indian Financial System	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about Indian the financial system.						

Course Outcomes	
CO1	To comprehend different components of the Indian financial system and the role and functions of RBI
CO2	To pronounce various components of commercial banks in India
CO3	To explain the conceptual framework of Securitization in India.
CO4	To understand the role and working of NBFCs in India
CO5	To have an insight of intermediaries under Indian financial system.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Financial System and Markets	Financial System: Meaning, Definition and Components; Structure and functions of Indian Financial System; Evolution of financial System in India; Reforms in Financial System; Financial Market: Money Market, Capital Market; Role and Functions of RBI	9	CO1
2	Management of Commercial Banks	Banking Industry in India, Constituents, Banking sector reforms, Financial Institutions: Commercial Banks, Development Banks and non- banking financial Institutions; determination of commercial interest rates: fixed and floating.	9	CO2
3	Securitization	Concept, Nature, and Scope of securitization, Securitization of Auto loans and housing loans, Securitization in India.	9	CO3
4	NBFCs	Their status and Types, working and strategies for commercial liability of NBFCs	9	CO4
5	Leasing	Meaning, Types, Financial evaluation, Legal Aspects, Concept of Forfeiting and factoring.	9	CO5

Reference Books:											
Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education. 2019.											
Khan M.Y., Financial Services, Tata Mc Graw Hill, 2018.											
Machiraju H.R., Indian Financial System Vikas, 2020.											
Bhole L.M., Financial Institutions and Markets, Tata McGraw-Hill, 2019.											
Srivastava, R.M & Nigam Divya, Management of Financial Institutions, Himalaya, 2018.											
e-Learning Source:											
https://nptel.ac.in/courses/110105121											
https://nptel.ac.in/courses/110105143											

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	2	1	2	-	-	3	2	1	3
CO2	3	2	2	2	3	-	-	2	2	2	1
CO3	2	-	1	-	2	-	-	1	-	3	3
CO4	2	3	2	3	3	-	-	3	3	2	2
CO5	1	1	1	1	2	-	-	-	-	1	2

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

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

Integral University, Lucknow							
Effective from Session: 2020-21							
Course Code	CM 218	Title of the Course	Introduction to E-Business	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to make the student familiar with the mechanics of conducting business transactions through electronic means.						
Course Outcomes							
CO1	To understand the Meaning, Nature, Concepts, advantages& Categories of E-Business.						
CO2	Able to understand the framework of E-Business.						
CO3	To understand the Laws relating to online transactions- salient features and security in eCommerce: Digital signature, Network security, data encryption, and a firewall.						
CO4	To understand the E-commerce application in manufacturing, wholesale, retail & service sector.						
CO5	To understand the Indian Scenario of E-Business.						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	E-Business: Introduction	Meaning, Nature, Concepts, advantages& Categories of E-Business. The framework of e-business, Concept of I-way.	9	CO1
2	Online- Business	Planning online business: Nature & dynamics of the internet, pure online Vs. Brick & click business; assessing requirements for an online business designing, Developing & deploying the system tools for promoting websites.	9	CO2
3	Methods of Payments	Mechanics of making payment through the internet; Online payment mechanics, electronic payment system Electronic Fund transfer, Payment gateways, plastic money, debit card, credit card, smart card, E-cash, e-cheque.	9	CO3
4	Security in E-commerce	Laws relating to the online transaction- salient features, security in E-Commerce: - Digital signature, Network security, data encryption, firewall, E-commerce application in manufacturing, wholesale, retail & service sector.	9	CO4
5	Indian Scenario of E-commerce	Indian perspective: benefits of E-Commerce, drawbacks and limitations of E-commerce, Major requirements of E-commerce, Emerging trends and technologies of E-Commerce, from E-commerce to business. Web Security: Introduction, firewalls and transaction security.	9	CO5

Reference Books:

Bhaskar, E commerce, Tata Mc Graw Hill Publications. 2021.

Krishnamurthy, E commerce Management, Vikas Publishing House. 2021

Kalakota & Whinstone, Frontiers of Electronic Commerce, Pearson Education, 2020.

Kalakota R., Electronic Commerce a Guide for Manager, Pearson Education. 2021.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc19_mg54/preview

<https://archive.nptel.ac.in/courses/110/105/110105083/>

https://onlinecourses.swayam2.ac.in/cec19_cm01/preview

<https://nptel.ac.in/courses/110105083>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	1	1	2	1	2	1	1	-
CO2	1	2	1	1	2	2	1	2	1	-	1
CO3	-	2	-	-	1	-	-	1	1	-	1
CO4	-	-	1	1	1	-	-	-	1	1	-
CO5	-	2	-	1	1	-	-	2	1	-	-

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

Name & Sign of Program Coordinator	Sign & Seal of HoD
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