



Integral University, Lucknow  
Department of Commerce  
Study and Evaluation Scheme

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

Semester- V

S. No.	Course code	Course Title	Type of Paper	Period Per Hr./Week/Sem			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	BM303	Money & Banking	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓	✓				4, 5
2	BM304	Fundamentals of Production and Operations Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓		✓			4,5,9,16
3	BM385	Strategic Business Leader	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓	✓			✓	4,5
4	BM386	Strategic Business Report	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓				✓	4,5
5	BM387	Principles of Performance Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓				✓	4,5,16
6	BM388	International Financial Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4,5,16
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

<b>Effective from Session: 2021-22</b>							
<b>Course Code</b>	BM 303	<b>Title of the Course</b>	Money & Banking	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	V	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	NONE	<b>Co-requisite</b>	NONE				
<b>Course Objectives</b>	The primary objective of the course is to comprehend the basic concepts of Money, Banking, Economic growth and Negotiable instrument						

Course Outcomes	
<b>CO1</b>	To be familiar with the function and theories of money
<b>CO2</b>	To understand the concept of demand and supply of money.
<b>CO3</b>	To understand the economic growth of the country.
<b>CO4</b>	To understand how banking sectors works.
<b>CO5</b>	To understand the concept of negotiable instruments.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Function and Theories of Money	Meaning & Function of Money, Classification of Money, Principles & methods of Note Issue. Theories of Value of Money, Fisher, Cambridge Friedman & Keynesian Equations, Demand & supply of Money, Liquidity Preference Theory, Money Multiplier, Methods of credit creation	10	CO1
2	Economic Growth	Economic Growth, Business Cycle, Inflation, Deflation, Stagflation & Recession, Role of Monetary and Fiscal policies in Economic growth, Inflation targeting, Control of inflation by Monetary Policy Committee (MPC)	10	CO2
3	Banking environment in India	Nationalization of Bank, its objectives & impact, Reforms in banking sector since 1991, new private banks V/S public sector banks, Recent trends in Indian banking, Consolidation of public sector banking through mergers, privatization of banks	08	CO3
4	Bank and their Types.	Definition & Function, Types of Banks: Commercial banks vs Investment banks, Regional Rural Banks, Cooperative Banks, Small finance banks, Payment bank, Retail banking, Corporate banking, Universal banking	08	CO4
5	Negotiable Instruments	Relationship between banker & customer, Negotiable instruments, Bills of exchange & Promissory notes, Endorsement & crossing, presentation, collection & payment of negotiable instruments, Dishonor, noting & protesting of negotiable instruments, Banking Clearing house. Salient features of the Banking regulation Act-1449 & RBI Act – 1934 with amendment up to date	09	CO5

### Reference Books:

Stephen G. Cecchetti, Money banking & Financial Markets, Thomson Publication 2013

Khan M.Y. Financial Services, Tata Mc Graw Hill 2013

Vaish M.C. Money Banking, Vikas Publication 2015

### e-Learning Source:

Money & Banking, IIT Kanpur by Prof.Surajit Sinha, NPTEL<https://youtu.be/AffhWkHYqJY>

Bank Management, IIT Madras, Prof. R. Madhumathi, NPTEL <https://nptel.ac.in/courses/110106040>

Introduction to Banking and Financial Markets, By P C Narayan | Indian Institute of Management Bangalore (IIMB)<https://youtu.be/Q8haOsqVWY4>

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	1	2	2	1	3	0	1	2	1	1
<b>CO2</b>	2	2	2	2	1	2	0	1	2	2	3
<b>CO3</b>	1	3	2	1	2	2	0	1	1	1	2
<b>CO4</b>	3	1	1	1	1	2	0	3	1	2	2
<b>CO5</b>	3	2	1	2	1	2	0	2	3	1	1

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

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

**Effective from Session:** 2023-24

Effective from Session: 2023-24							
Course Code	BM304	Title of the Course	Fundamentals of Productions and Operations Management	L	T	P	C
Year	III	Semester	V	3	1	0	4
Pre-Requisite	Intermediate	Co-requisite	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about Production and Operations Management.						

### Course Outcomes

CO1	Understand the role of operations in both manufacturing and service organizations and the significance of operations strategy in the overall business.
CO2	Develop aggregate capacity plans and MPS in operating environments.
CO3	Emphasis on effectiveness and efficiency of operations by job and work design, process design, layout design and control of systems.
CO4	Analyze and implement suitable materials handling principles and practices in the operations.
CO5	Analyze and implement suitable quality control measures in Quality Circles to TQM.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Introduction	Meaning, Nature, Scope, and Major decision areas of Production Management, Production System, Facilities location, Facility layout, Line balancing	9	CO1
2	Production Planning and Control	Capacity Planning, Aggregate planning. Planning and control in Mass Production, Shop Floor, and Batch Production.	9	CO2
3	Method Study & Work Measurement	Work Study, Time Study, Productivity Measures, Method Study Objectives, Pre-requisites, and Procedure.	9	CO3
4	Materials Management	Materials Management: Materials Handling, Material Requirement Planning Meaning, Importance, purchases management, Store management and Inventory Management.	9	CO4
5	Quality Assurance	Acceptance Sampling, Statistical Quality Control, Maintenance Management, Total Quality Management, Concept of JIT, Six- Sigma	9	CO5

### References Books:

Bank, J.: The Essence of Total Quality Management, Prentice Hall

Dale, B. G.(ed) : Managing Quality, Philip Allen, Hemel Hempstead

Feigenbaum, A.V.: Total Quality Control, McGraw Hill, NewYork

Nasao Nemoto : Total Quality Control for Management, Englewood Cliffs, N. J. Prentice Hall Inc

Crosby, P. B. : Quality is Free, McGraw Hill, New York.

### e-Learning Source:

<https://www.edx.org/learn/operations-management>

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

Effective from Session: 2021-22									
Course Code		BM385	Title of theCourse	Strategic Business Leader		L	T	P	C
Year		III	Semester	V		3	1	0	4
Pre-Requisite		None	Co-requisite	None					
Course Objectives		This paper underpins the knowledge, skills, and expertise required to assess business strategies and their impact on business performance. The objective is to equip students with the tools & techniques for assessing strategic positions, developing strategic choices, and implementing the chosen strategy through change management.							
Course Outcomes									
CO1	To understand the development of strategic choices and strategic objectives of different types of organizations.								
CO2	To understand the importance of strategic choices based on strategic analysis.								
CO3	To understand the importance of technological developments in the current business world and the importance of risk assessment and the ways to deal with different types of risk mapping.								
CO4	To understand the impact of the finance function within the organization and the use of non-financial performance indicators.								
CO5	To understand the role of disruptive technologies and their impact on organizational culture and performance.								
Unit No.	Title of the Unit	Content of Unit					Contact Hrs.	Mapped CO	
1.	Concept of strategy and internal competencies and resources	Understand & explain the fundamental nature of strategy & strategic decisions in different types of organizations – use of the Johnson, Scholes, and Whittington (JSW) model – strategic position, strategic choices, and strategy action – use of models such as PESTEL, Porter’s Diamond in assessing environmental impact – Assessing competitive position using models like Porter’s five forces and Porter’s value chain - Identify organization’s capabilities and competencies in light of the strategic position – assessment of these for sustaining competitive position – use of SWOT model to assess organization’s abilities to access its capabilities.					09	CO1	
2.	Strategic choices and actions	Evaluate the suitability, feasibility & acceptability of different strategic choices – pros & cons of strategic choices for product/market diversification in a globalized environment – pricing strategies including the 7-P model and its impact on competitive position – managing the organization’s portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix – use of Ansoff’s matrix for developing generic strategies – evaluate different choices such as mergers, acquisitions, alliances, joint ventures, and franchises - Implementing strategic plan – aspects of the change management process – challenges of change management – organizing & enabling success – business change life-cycle – Harmon’s process- strategy matrix – improving processes in an organization.					09	CO2	
3.	Use of technology in developing strategic alternatives and risk management	Use of mobile & cloud technology with their benefits & risks – cloud v/s owned hardware & software – use of big data & data analytics for strategy development – use of data analytics for decisions regarding product development, marketing & pricing – explain the value chain of E-business – IT systems security & control - Identification, assessment & measurement of risk – framework of risk management systems – concepts of risk appetite and risk response – strategic & operational risks – assessing severity & probability of risk events – TARA framework for risk responses by management – monitoring of risks management strategies.					09	CO3	
4.	Finance function in planning & decision making, Organization control & audit	Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – the role of fiancé function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques - Features of effective internal control system – information flow for internal control – evaluating the effectiveness of internal control system – the role of internal control systems to help prevent fraud, errors & waste – the importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting.					09	CO4	
5.	Innovation and Change Management	Enabling organization success through organizing, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model, and empowerment - Different types of strategic change & its implications – assess organization culture using Balogun & Hope Hailey’s contextual features – managing change using Lewin’s 3 stage model – assessing the effectiveness of organizational processes &; change therein using Harmon’s process- strategy matrix – leading and managing change projects – post-project reviews.					09	CO5	

Reference Books:
ACCA Study Material, Kaplan, BP, 2020.
Kazmi A., Business Policy and Strategic Management, Tata Mc Graw Hill, 2018.
Kachru U., Strategic Management, Excel Books, 2017.
Cliff Bowman, Business Policy and Strategy, Prentice Hall of India, 2016
Trehan A., Strategic Management, Wiley, 2015.
e-Learning Source:
<a href="https://www.youtube.com/watch?v=f9DzS6NdgwU">https://www.youtube.com/watch?v=f9DzS6NdgwU</a>
<a href="https://www.youtube.com/watch?v=UBVzucVpG7k">https://www.youtube.com/watch?v=UBVzucVpG7k</a>

	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	-	2	2	2	2	1
CO2	2	-	1	2	2	-	2	2	1	1	2
CO3	2	-	1	2	1	-	3	3	2	3	2
CO4	3	-	1	3	2	-	2	2	3	2	2
CO5	3	-	1	3	2	-	3	3	2	1	1

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

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

Effective from Session: 2021-22															
Course Code		BM386		Title of the Course				Strategic Business Report				L	T	P	C
Year		III		Semester				V				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		Reporting financial performance and financial positions in accordance with accounting & reporting standards.													
CO2		Apply the principles of consolidations in preparing group financial statements including group cash flow statements and accounting for associates & joint arrangements.													
CO3		Understand and apply the accounting treatment for changes in group structures.													
CO4		Understand and apply the accounting treatment of foreign transactions & entities.													
CO5		Appraise and assess the impact of current issues on financial reporting.													
Unit No.	Title of the Unit	Content of Unit										Contact Hrs.	Mapped CO		
1.	Reporting financial performance	Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans) impact of current reporting issue in corporate reporting.										13	CO1		
2.	Group financial statements	Definition and application of business combination concept – identifying the acquirer & applying the control principle – the cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – a business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates.										10	CO2		
3.	Changes in group structure	Acquisition of subsidiary with a view to sale – implications of the loss of control over subsidiary on group accounts – group accounts of a complex group including vertical and D-shaped group, the concept of effective ownership – accounting for acquisition in stages –disposal of entities with or without loss of control.										10	CO3		
4.	Foreign transactions & entities	Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for the translation of foreign currency balances into the functional currency of a parent – accounting for foreign assets & liabilities.										05	CO4		
5.	Current developments	Environmental & social reporting – the convergence between national & international reporting standards – the practice of integrated reporting.										07	CO5		
Reference Books:															
ACCA-approved study material, Kaplan, 2021															
R. Narayanswamy, Financial Accounting: A Managerial Perspective, PHI, 2014.															
Ramchandran N. & Kakani R., Financial Accounting for Management. TMH, 2011.															
Khan M.Y. and Jain P.K., Financial Management, Tata McGraw Hill, 2017.															
Maheshwari S.N. & Maheshwari S. K., A textbook of Accounting for Management, Vikas Publishing House,2019.															
e-Learning Source:															
<a href="https://www.youtube.com/watch?v=OT5RdoJakhY">https://www.youtube.com/watch?v=OT5RdoJakhY</a>															
<a href="https://www.youtube.com/watch?v=5qAk2myl5hg">https://www.youtube.com/watch?v=5qAk2myl5hg</a>															
	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	-	1	2	2	-	3	3	2	1	1				
CO2	2	-	1	2	1	-	3	2	2	1	2				
CO3	2	-	1	3	2	-	2	3	2	2	2				
CO4	3	-	-	2	2	-	1	2	1	2	1				
CO5	2	-	-	3	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

<b>Effective from Session: 2021-22</b>							
<b>Course Code</b>	BM387	<b>Title of the Course</b>	Principles of Performance Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	V	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to provide fundamental knowledge about performance analysis with management.						

## Course Outcomes

<b>CO1</b>	To understand the importance of Strategic Performance Management in the Planning and Control of the organization.
<b>CO2</b>	To understand how strategic objectives are formulated.
<b>CO3</b>	To understand and apply various risk assessment techniques to know the impact of risk and uncertainty on business.
<b>CO4</b>	To understand the role of Performance Management systems in Business Integration.
<b>CO5</b>	To understand the role of Information Systems in Performance Management.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1.	<b>Strategic Planning and Control Mechanism</b>	Strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short-term decisions – use of models such as SWOT, BCG matrix, Porter's generic strategies, and Porter's five forces in strategic planning.	08	CO1
2.	<b>Development and Assessment of Performance Hierarchy</b>	Purpose, structure & content of mission statement, vision statement, and corporate objectives – identify Critical Success Factors (CSF) of an organization and its linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance.	07	CO2
3.	<b>External Influences on an Organization</b>	Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree, and tools like maximax, maximin, and minimax regret – use of PESTEL to assess the impact of external influence.	09	CO3
4.	<b>Changes in Business Structure and Performance Management</b>	Information needs at different hierarchical levels in a manufacturing & service organization – influence of business process reengineering in improving performance – the role of performance management systems in business integration using McKinney's 7-S structure and value chain – the impact of organization structure & culture on performance.	10	CO4
5.	<b>Designing Management Information Systems</b>	Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – the impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management report.	09	CO5

## Reference Books:

Soumendra Narian Bagchi, Performance Management, Cengage India Private Ltd., 2017
Herman Aguinis, Performance management, Pearson Education India, 2016.
A. S. Kohli, T, Deb, Performance Management, Oxford Higher Education, 2018.
Prem Chadha, Performance Management, Macmillan, 2012.
Anjali Ghanekar, Essentials of Performance Management, Everest Publishing House, 2016.

## e-Learning Source:

<https://www.youtube.com/watch?v=Hj8K6C4kc98>

<https://www.youtube.com/watch?v=nyxzl6jv5SY>

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

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

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

Name & Sign of Program Coordinator

Sign & Seal of HoD





## Integral University, Lucknow

Effective from Session: 2021-22							
Course Code	BM388	Title of the Course	International Financial Management	L	T	P	C
Year	III	Semester	V	3	1	0	4
Pre-Requisite	Intermediate	Co-requisite	None				
Course Objectives	To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalized environment. The paper also deals with the role of the financial manager in financial reconstruction and business reorganization						
Course Outcomes							
CO1	Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework andgovernance						
CO2	Finance function in a multi-national organisation						
CO3	Understanding sources of international finance						
CO4	Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders						
CO5	Financial evaluation of business reorganisation and financial reconstruction						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Role of a senior financial advisor</b>	Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance	5	CO1
2	<b>Finance in Multinational Organization</b>	Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Border.	6	CO2
3	<b>International corporate finance</b>	Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO	6	CO3
4	<b>Mergers &amp; acquisitions</b>	Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover	12	CO4
5	<b>Business reorganization &amp; financial reconstruction</b>	Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction	16	CO5

### Reference Books:

ACCA Study Material 2020 by Kaplan, BPP

Financial Management – Theory and Practice – Dr. Prasanna Chandra

Corporate Valuation – Dr. Prasanna Chandra

Strategic Financial Management – A.N Sridhar

ACCA – Advanced Financial Management Study text and exam kit – Kaplan Publishing

### e-Learning Source:

<https://www.youtube.com/watch?v=rE0JVR0Nm1I>

PO-PSO CO	Course Articulation Matrix: (Mapping of COs with POs and PSOs)										
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	-	1	2	2	-	3	3	2	1	1
<b>CO2</b>	2	-	1	2	1	-	3	2	2	1	2
<b>CO3</b>	2	-	1	3	2	-	2	3	2	2	2
<b>CO4</b>	3	-	-	2	2	-	1	2	1	2	1
<b>CO5</b>	2	-	-	3	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**  
**Department of Commerce and Business Management**  
**Study and Evaluation Scheme**

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

**Semester VI**

S.No.	Course Code	Course Title	Type of Paper	Period Per hr/week/sem			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goals
1	BM367	Financial Appraisal and Management	Core	03	1	0	40	20	60	40	100	3:1:0	04	√	√	√				SDG- 4, 11	
2	BM 308	Security Analysis	Core	03	1	0	40	20	60	40	100	3:1:0	04	√	√	√				SDG-4,8,9	
3	BM309	Introduction to International Business	Core	03	1	0	40	20	60	40	100	3:1:0	04	√	√	√		√		SDG-4,8,9,17	
4	BM368	Introduction to Performance Management	Core	03	1	0	40	20	60	40	100	3:1:0	04	√		√				SDG-4,9	
5	BM311	Introduction To Financial Markets	Elective	03	1	0	40	20	60	40	100	3:1:0	04	√	√	√				SDG-4,8,9,10	
6	BM 312	Investment Decision & Portfolio Management	Elective	03	1	0	40	20	60	40	100	3:1:0	04	√						SDG-8	
7	BM313	Marketing Communication	Elective	03	1	0	40	20	60	40	100	3:1:0	04	√	√	√				SDG-4,8,9,12,13	
8	BM314	International Marketing Management	Elective	03	1	0	40	20	60	40	100	3:1:0	04	√	√	√				SDG-8,9	
9	BM 315	Introduction To Industrial Relations	Elective	03	1	0	40	20	60	40	100	3:1:0	04	√	√					SDG-4,10,16	
10	BM316	Introduction to Organization Development	Elective	03	1	0	40	20	60	40	100	3:1:0	04	√	√	√			√	SDG-4,8,9	
11	BM317	Viva-Voce	Core	0	0	4				100	100		04								
Total				18	6	4	240	120	360	340	700		28								



# Integral University, Lucknow

Effective from Session: 2021-22

Effective from Session 2021-22

Course Code	BM367	Title of the Course	Financial Appraisal and Management	L	T	P	C
Year	III	Semester	VI	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalized environment. The paper also deals with the role of the financial manager in investment appraisal, fund raising and financial risk management.						
Course Outcomes							
CO1	Using advanced investment appraisal techniques& estimating the cost of capital						
CO2	Understanding the cost of capital and capital structure theories						
CO3	Financing of investment including international investments						
CO4	Advanced risk management techniques						
CO5	Mergers and acquisitions						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mappe d CO
1	<b>Advanced Investment Appraisal Techniques</b>	Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – the concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating the project-specific cost of capital using MM model and process Beta and CAPM	8	CO1
2	<b>Cost of Capital</b>	Approaches to capital structure –capital structure theories and their impact on the cost of capital & company valuation – use of MM prepositions in financial management	5	CO2
3	<b>International Project Appraisal</b>	Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating the relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes	10	CO3
4	<b>Advanced Risk Management</b>	Role of the treasury in financial risk management – organizing treasury function (centralized v/s decentralized) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – the currency of the invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) candidates are expected to illustrate working knowledge of setting up the hedging – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options, and swaps)	15	CO4
5	<b>Mergers &amp; Acquisition</b>	Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance	7	CO5

## Reference Books:

ACCA – Advanced Financial Management, Kaplan Publishing, 2020.

A.N Sridhar, Strategic Financial Management, Packt, 2012.

Jorian, Financial Risk Manager, Wiley, 2011.

Prof. John Hull, Basics of Futures & Options, Pearson Education, 2018.

Boyd, Westfall and Stasch, Auditing: Test and Cases, Richard D. Irwin, Homewood, Illinois, 2012.

## e-Learning Source:

<https://www.youtube.com/watch?v=DHziZ0zMphI>

<https://www.youtube.com/watch?v=BKbXjfhLf0w>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	-	1	2	2	1	3	2	3	2	2
<b>CO2</b>	2	-	1	2	2	-	2	2	2	1	1
<b>CO3</b>	2	-	1	3	1	1	3	3	2	3	2
<b>CO4</b>	3	-	1	2	2	-	2	2	2	2	2
<b>CO5</b>	2	-	1	3	2	-	2	3	2	2	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: 23/05/2015</b>							
<b>Course Code</b>	BM 308	<b>Title of the Course</b>	Security Analysis	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	NONE	<b>Co-requisite</b>	NONE				
<b>Course Objectives</b>	This is the foundation course in the area of security analysis and stock market operation in order to acquaint a student to use various tools of security analysis for the efficient utilization of financial resources.						

<b>Course Outcomes</b>	
<b>CO1</b>	To analyze and evaluate security markets and its instruments within legal framework.
<b>CO2</b>	To acquire conceptual knowledge of working mechanism of stock exchange in India.
<b>CO3</b>	To comprehend the market analysis in relation to various theories and techniques.
<b>CO4</b>	To analyse and interpret various security market indicators.
<b>CO5</b>	To evaluate equity market in context of various valuation models.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	Introduction to Investment	Introduction Objective of Investment, Securities and security markets, Financial intermediaries and SEBI, Traditional and New Capital market instruments, Securities regulation Act	9	CO 1
2	Stock Exchange & Market Analysis	Stock Exchange trading and operations: Specified and non specified groups, Settlement and delivery, Carry forwards, Types of traders- brokers, bulls, bears etc, Market analysis to select securities, Efficient market theory	9	CO2
3	Market Analysis & its Techniques	Environmental analysis, Technical analysis & Fundamental Analysis: Economy analysis, Industry analysis, Company analysis, Technical Analysis: Dow theory, Elliot's wave theory, Relative strength Analysis, Moving average analysis.	9	CO3
4	Analyzing investment information	Security market indicators- indexes, Yield curve, Composition, Interpretation of financial pages – Reading and analysis, Psychological analysis of securities, Interest rates Theory – Gilts edged market and yield calculation on interest bearing securities.	9	CO4
5	Equity & Bond Valuation	Equity valuation: Dividend capitalization model and equity capitalization model, Bond valuation: Present value model, yield to maturity and current yield.	9	CO5

<b>Reference Books:</b>	
Bodie, Z., A. Kane and A.J. Marcus. (Latest Edition). Investments. New York: McGraw-Hill Companies, Inc	
Graham, B. and D.L. Dodd. (Latest Edition). Security Analysis: Principles and Technique. New York: McGraw Hill Companies, Inc.	
Reilly, F.K. and K.C. Brown. (Latest Edition). Investment Analysis and Portfolio Management. Fort Worth: The Dryden Press	
Investment Analysis and Portfolio Management by Prasanna Chandra., Latest Edition	
Security Analysis and Portfolio Management by Donald Fisher and Ronald Jordan.Latest Edition	
<b>e-Learning Source:</b>	
Security Analysis & Portfolio Management By Prof. J. P. Singh   IIT Roorkee, NPTEL <a href="https://youtu.be/AinhUie8ozc">https://youtu.be/AinhUie8ozc</a>	
Security Analysis and Portfolio Management, IIT Kharagpur Dr. Chandra Sekhar Mishra, Dr. Jitendra Mahakud. NPTEL <a href="https://youtu.be/ope5Y3Mrsaw">https://youtu.be/ope5Y3Mrsaw</a>	
Investment Analysis & Portfolio Management” by Nehal Joshipura, Assitant Professor, Finance at Durgadevi Saraf Institute of Management Studies. <a href="https://youtu.be/7iA6dkaXYoo">https://youtu.be/7iA6dkaXYoo</a>	

<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>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	2	1	2	2	1	3	-	1	2	1	1
<b>CO2</b>	2	2	2	2	1	2	-	1	2	2	3
<b>CO3</b>	1	3	2	1	2	2	-	1	1	1	2
<b>CO4</b>	3	1	1	1	1	2	-	3	1	2	2
<b>CO5</b>	3	2	1	2	1	2	-	2	3	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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**Integral University, Lucknow**

<b>Effective from Session: 23/05/2015</b>							
<b>Course Code</b>	BM309	<b>Title of the Course</b>	Introduction to International Business	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.						

<b>Course Outcomes</b>	
<b>CO1</b>	To understand the importance and scope of international business and identify the main drivers of globalization that have led to the expansion of international business.
<b>CO2</b>	To analyze the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries.
<b>CO3</b>	To understand the importance of Regional Integration in world trade and how international financial system has helped in growth of international business.
<b>CO4</b>	To understand the political realities of world trade and measures taken by governments to intervene in international trade.
<b>CO5</b>	To critically examine different Foreign trade promotion measures adopted by Indian government in recent years along with the organizations.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	Introduction to International Business	Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Modes of entry into international business.	10	CO1
2	Theories of International Trade	An overview; Commercial Policy Instruments - tariff and non-tariff measures; Balance of payment account and its components. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements.	10	CO2
3	Regional Economic Co-operation	Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia. International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments-types and flows; Foreign investment in Indian perspective.	9	CO3
4	Organizational structure for international business operations	Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations. Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations	8	CO4
5	Foreign Trade promotion measures and organizations in India	Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. Financing of foreign trade and payment terms.	8	CO5

<b>Reference Books:</b>	
1.	Charles, W.L. Hill and Jain, Kumar, Arun. International Business. New Delhi: Tata McGraw-Hill, Latest Edition
2.	Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge. Latest Edition
3.	Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India, Latest Edition
4.	International Business by Prasanna Chandra., Latest Edition
5.	International Business and business studies by Donald Fisher and Ronald Jordan, Latest Edition
<b>e-Learning Source:</b>	
International Business By Dr.Ashwini.S   Post Graduate Department of Commerce Vidyavardhaka First Grade College, Mysore. <a href="https://onlinecourses.swayam2.ac.in/cec20_mg12/preview">https://onlinecourses.swayam2.ac.in/cec20_mg12/preview</a>	
International Marketing Indian Institute of Technology, Kharagpur and NPTEL via Swayam Help, <a href="https://www.classcentral.com/course/swayam-international-marketing-58474">https://www.classcentral.com/course/swayam-international-marketing-58474</a>	

**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	2	1	2	1	2	-	2	2	1	1
CO2	2	1	-	2	1	1	1	1	1	-	2
CO3	1	1	1	1	-	2	-	2	1	1	1
CO4	2	1	1	-	1	1	1	1	1	-	1
CO5	2	1	1	2	1	2	1	2	1	1	2

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

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

<b>Effective from Session: 2021-22</b>							
<b>Course Code</b>	BM368	<b>Title of the Course</b>	Introduction to Performance Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.						

<b>Course Outcomes</b>	
<b>CO1</b>	Understand and apply financial and non-financial performance metrics in the Private Sector
<b>CO2</b>	Understand and evaluate performance measures in division-listed organizations.
<b>CO3</b>	Understand and evaluate different methods of reward practices
<b>CO4</b>	Understand the objectives of performance measurement in Public Sectors and the associated difficulties in measurement
<b>CO5</b>	Understand and evaluate the application of different management accounting techniques in relation to quality management

<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>Performance measurement in the private sector</b>	Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios –non-financial performance indicators	10	CO1
2	<b>Divisional Performance and Transfer Pricing</b>	Evaluation of performance in the divisional organization – use of ROI, RI, and EVA tools –divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in an international environment	09	CO2
3	<b>Performance Management Systems-PMS</b>	Components of a PMS - Developing PMS in the context of an organization – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system	08	CO3
4	<b>Performance measurement in a not-for-profit organization (NFP)</b>	Assess diversity of performance objectives in NFP organization – difficulties in measuring the performance of NFPs – use of league tables in managing performance –Value-for-money (VFM) approach – use of non-financial performance indicators	08	CO4
5	<b>Alternative views of Performance Management</b>	Use of management accounting techniques such as Kaizen costing, target costing, JIT, and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value-based and activity-based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models - Process automation and the internet of things - Artificial intelligence – The use of presentation techniques such as data visualization.	10	CO5

**Reference Books:**

ACCA Study Material 2020 by Kaplan, BPP, 2020.

Jim Collins, Jerry Porras, Built to Last: Successful Habits of Visionary Companies, HarperCollins, 2014.

Paul Niven, Balanced Scorecard Step-by-Step: Maximizing Performance and Maintaining Results, Wiley, 2012.

Bob Frost, Measuring Performance: Using the New Metrics to Deploy Strategy and Improve Performance, Measurement International, 2010.

Robert Bacal, Performance Management, McGraw Hill Education, 2012.

**e-Learning Source:**

<https://www.youtube.com/watch?v=9rrETBhEDdI>

[https://www.youtube.com/watch?v=\\_0-ooqsaCck](https://www.youtube.com/watch?v=_0-ooqsaCck)

<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>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	-	1	2	1	-	2	2	2	2	2
<b>CO2</b>	2	-	-	1	1	-	2	2	1	2	1
<b>CO3</b>	2	-	-	2	1	-	1	3	2	2	2
<b>CO4</b>	3	-	1	2	2	-	1	3	2	3	2
<b>CO5</b>	2	-	1	3	2	-	2	3	2	1	3

**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: 23/05/2015</b>							
<b>Course Code</b>	BM311	<b>Title of the Course</b>	Introduction To Financial Markets	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	NONE	<b>Co-requisite</b>	NONE				
<b>Course Objectives</b>	This is an elective course of finance in the area of money and capital market in order to acquaint a student to have a thorough understanding of these markets to enable them to make investment.						

<b>Course Outcomes</b>	
<b>CO1</b>	To comprehend the importance of Indian Financial Market and the role of regulatory bodies in the growth of financial market in India
<b>CO2</b>	To describe the scope and object of primary market in India and the role of intermediaries in the financial market.
<b>CO3</b>	To pronounce the growth and development of secondary market and stock exchange mechanism in India
<b>CO4</b>	To understand the conceptual framework of Mutual funds in Indian.
<b>CO5</b>	To describe various instrument of Money market and their importance in the financial market of India.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	Overview of Indian Financial Markets	Indian financial system: Structure, objective, significance, Liberalization of the financial system, Capital market reforms after 91, Role of RBI & SEBI in the development of financial markets	9	CO1
2	Primary market	Origin, Objective, and development, Functioning of primary market, and its contribution in Indian economy, Players in primary market, Instruments of primary Markets, Recent trends and regulations. Depository – meaning and function, types of depository in India- NSDL & CDSL, Demat & Remat- meaning and process.	9	CO2
3	Secondary market	Origin, development, objective of stock market in India, Nature and function of S.E., Organization of Indian S.E. and its membership, Regulation and control of S.E., NSE features and trading, BSE- Feature and Trading Automation of S.E. in India	9	CO3
4	Mutual funds	Objectives, Features and importance, SEBI Regulations, Classification of schemes	9	CO4
5	Money market	Organization, Features, Instruments, Regulations	9	CO5

<b>Reference Books:</b>	
Khan M.Y., Indian financial system, Mc Graw Hill, New Delhi, Latest Edition.	
Bhole & Mahakud, Financial Institutions and Markets, Mc Graw Hill, New Delhi, Latest Edition.	
Sarkhel & Salim, Indian Financial System, Mc Graw Hill, New Delhi, 2018. Latest Edition.	
Khan M.Y., Indian financial system, Mc Graw Hill, New Delhi, Latest Edition.	
<b>e-Learning Source:</b>	
<a href="https://in.coursera.org/learn/financial-markets-global">https://in.coursera.org/learn/financial-markets-global</a>	

<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>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	2	2	1	1	1	-	-	2	2	1	1
<b>CO2</b>	2	2	-	1	1	-	-	2	2	1	1
<b>CO3</b>	2	2	1	1	1	-	1	2	2	2	1
<b>CO4</b>	2	2	-	1	1	-	1	2	2	2	1
<b>CO5</b>	2	2	-	1	1	-	-	2	2	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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**Integral University, Lucknow**

<b>Effective from Session: 23/05/2015</b>							
<b>Course Code</b>	BM 312	<b>Title of the Course</b>	Investment Decision & Portfolio Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this elective course of finance is to acquaint the students with the finer aspects of portfolio making and investment decision criteria.						

<b>Course Outcomes</b>	
<b>CO1</b>	To comprehend the importance of Portfolio management in the lights of risk-return analysis.
<b>CO2</b>	To understand the traditional and modern approach of portfolio along with risk return framework.
<b>CO3</b>	To analyse the factors effecting selection criteria of portfolio using different approaches and models
<b>CO4</b>	To describe portfolio theories with the help of associated models.
<b>CO5</b>	To acquire conceptual knowledge of measurement, selection and evaluation of optimum portfolios.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	Introduction	Nature and scope of investment decision, Investment vs. speculation, type of investments – commodities, real estate, financial assets and other investment avenues, Portfolio risk and return analysis, Significance of beta, Risk and investor preference	9	CO1
2	Portfolio Analysis	Traditional portfolio theory, Effects of combining securities, Use of diversification, Markowitz risk-return analysis, Mean variance criteria (MVC)	9	CO2
3	Portfolio Selection	Types of risks & investors perception and preference of risk, Selection of portfolio, Sharpe index model, Portfolios of two risky securities	9	CO3
4	Portfolio Theory	Relationship between the unleveraged and leveraged portfolios, Generating efficient frontier, Capital market theory and CAPM, Securities market line, Arbitrage pricing theory, Traditional portfolio selection	9	CO4
5	Performance Evaluation	Advantages of managed portfolios, Close ended and open-ended portfolio, Performance measurement of portfolios, Appraisal of some important mutual funds and their portfolios, Optimum portfolios.	9	CO5

<b>Reference Books:</b>	
Portfolio Management By S. K.Barua. Verma, Ragunathan (Tata McGraw Hill Publ.),2017	
Security Analysis & Portfolio Management By Jordan & Fischer. Latest Edition	
Investment analysis and portfolio management, By Prasanna Chandra (Tata Mcgraw Hill Publ.), Latest Edition	
Security Analysis & Portfolio Management Text and Cases (July 2019 Edition) , Vanita Tripathi	
<b>e-Learning Source:</b>	
Investment analysis and portfolio management - <a href="https://www.nseindia.com/learn/self-study-ncfm-modules-intermediate-investment-analysis-and-portfolio-management">https://www.nseindia.com/learn/self-study-ncfm-modules-intermediate-investment-analysis-and-portfolio-management</a>	
Optimum portfolio selection - <a href="https://unacademy.com/lesson/optimal-portfolio-selection-with-ef-and-ic-markowitz-theory/7X2HRDNM">https://unacademy.com/lesson/optimal-portfolio-selection-with-ef-and-ic-markowitz-theory/7X2HRDNM</a>	
Arbitrage pricing theory - <a href="https://unacademy.com/lesson/portfolio-management-arbitrage-pricing-theory-apt/J8EJ9WLW">https://unacademy.com/lesson/portfolio-management-arbitrage-pricing-theory-apt/J8EJ9WLW</a>	

<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>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	2	1	1	0	0	1	1	2	2	1	2
<b>CO2</b>	3	2	1	1	2	0	2	2	2	0	2
<b>CO3</b>	1	-	2	0	0	1	1	1	1	2	1
<b>CO4</b>	1	2	0	1	2	1	-	-	0	0	1
<b>CO5</b>	3	1	2	0	0	0	1	1	1	1	0

**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: 23/05/2015</b>							
<b>Course Code</b>	BM313	<b>Title of the Course</b>	Marketing Communication	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The aim of this elective course of marketing is to impart to the student's conceptual knowledge of marketing communication concept, methodologies of various components of marketing campaigns.						

<b>Course Outcomes</b>	
<b>CO1</b>	To apply their understanding of how the communication component plays a vital role in the conceptualization development and ultimate success of a marketing campaign by describing and critically evaluating previous campaigns and applying theories to concrete cases
<b>CO2</b>	To Demonstrate their knowledge of how the advertising strategy powerfully orients the tactics used throughout given campaign
<b>CO3</b>	To analyze how different media and platforms orient and impact the communication process
<b>CO4</b>	To Understand the role of publicity and public relations in marketing communication and can evaluate the effectiveness of sponsorship and event marketing.
<b>CO5</b>	To understand key components, features and processes of marketing promotional plans.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	Marketing Communication	Introductory Perceptive: The marketing mix and promotion management, Definition of marketing communication, The communication process, Integrated marketing communication and practices.	9	COC1
2	Advertising-I	Overview of advertising, advertising management process, Setting advertising objectives, Creating advertising strategy, Message and appeals.	9	CO2
3	Advertising-I	Media strategy, Analysis of advertising media, advertising on internet, Elevating advertising campaign.	9	COC3
4	Public Relation and Direct Marketing	Publicity and public relation- Scope, importance and objectives for both internal and external customers, sponsorship marketing and event marketing, participation, sponsoring and event management, direct marketing and interactive communication-direct mailer, online marketing.	9	CO4
5	Sales Promotion	Definition, Scope and limitations, Trade promotions and trade allowances, Trade contest and incentives, POP material-window display, Demonstration and road shows, Couponing, Premiums, Price-off, Refunds and rebates, Contest and sweep stickers, Evaluating sales promotion plans.	9	CO5

#### Reference Books:

Philip J. Kitchen and Patrick De Pelsmacker, Integrated Marketing Communication: A Primer , Routledge. Place of publication: London. Publication year: Latest Edition. Page number: iii

Jaishiri, Jethwany, Advertising Management, Oxford Press, Published January Latest Edition , New Delhi 110011

Shailesh Sengupta, Management of Public Relations & Communication, Vikas Publishers, Revised in Latest Edition

Kenneth, E. Claw & Baack Donald "Integrated Advertising Promotion & Marketing Communication" Pearson Edited Latest Edition, New Delhi

Nakkar, Subhashni, Booma & Shakher "Integrated Marketing Communication and Advertising" Latest Edition Edition, Himalya Publishing, Mumbai 400 004

#### e-Learning Source:

Executive Program on Digital & Social Media Marketing Strategy, IIMC, Swyam, <https://iimc.emeritus.org/iimc-executive-programme-on-digital-and-social-media-marketing-strategy>

Marketing Communication for Professional Marketer, Udemy, <https://www.udemy.com/course/winning-marketing-communications/>

Integrated Marketing Communication, Udemy, <https://www.udemy.com/course/integrated-marketing-communication/>

Integrated Marketing Communication By Prof. Vinay Sharma | IIT Roorkee, Swayam, [https://onlinecourses.nptel.ac.in/noc22\\_mg38/preview](https://onlinecourses.nptel.ac.in/noc22_mg38/preview)

#### 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>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	2	1	2	2	1	2	2	2	1	2	2
<b>CO2</b>	1	1	2	2	1	1	1	2	2	1	1
<b>CO3</b>	2	2	2	1	1	2	1	2	1	1	2
<b>CO4</b>	2	2	2	1	1	3	1	2	2	2	2
<b>CO5</b>	1	1	2	1	1	2	2	1	2	1	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: 23/05/2015</b>							
<b>Course Code</b>	BM314	<b>Title of the Course</b>	International Marketing Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this elective course of marketing is to acquaint the students with the environmental, institutional, decisional and procedural aspect of international marketing						

<b>Course Outcomes</b>	
<b>CO1</b>	To get the understanding of international marketing concept along with the EPRG and Self-Reference contexts.
<b>CO2</b>	To understand international marketing from the point of view of historical, cultural, environmental and custom related aspects.
<b>CO3</b>	To further understand international marketing from the point of view of political, legal and socialistic aspects. Also to get the knowledge of International Marketing research process.
<b>CO4</b>	To get the knowledge of international marketing mix for better catering to the needs of the consumers of international markets.
<b>CO5</b>	To provide the in depth knowledge of the international marketing channels and advertising avenues for the distribution of products and services on the global arena.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	International Marketing Concepts	Nature, Scope and tasks of international marketing, Difference between domestic and international marketing, international marketing concepts-EPRG scheme, Self-Reference criterion	9	CO1
2	The Environment Analysis-I	The foundation of cultural understanding 1) climate, topography and resources, 2) the demographic features, 3) economic environment economic integration and market groups, Cultural Analysis: - What is culture, its elements, knowledge, values and phenomenon of cultural changes, Business customs: Business customs and adaptation, required adaptation and their degrees, methods of doing business	9	CO2
3	The Environment Analysis-II	Political: Host and international political environment, political spectral, types of governance in the globe, quality and its effects on business assessment, risk on reduction techniques, Legal: Bases of legal system-common, Islamic and Marxist-Socialist, Jurisdiction in international legal disputes, intellectual property rights, new issues, commercial laws, International Marketing research: Scope, Process, Research objectives, gathering of data and problems, entry strategies for MNCs	10	CO3
4	International Marketing Mix-I	Product: - Meaning of noble product, international product planning, physical and mandatory requirement: standards, screening products for adaptation, analysis of products components, Price: - Pricing policy: objective and approach, price determination, Price escalation and other issues	8	CO4
5	International Marketing Mix-II	International distributions systems: Channel of distribution structures in the world, Distribution patterns-general and country specific, Alternative middlemen choices-country specific, factors affecting choices of channels, Locating, Selecting and administrating channel members, International advertising: Global advertising pattern, Global market segmentation and promotional strategy, International advertising programmes, Global advertising regulations, Creative challenges, Media-Planning and analysis	9	CO5

**Reference Books:**

International marketing: Philips Cotler,2020

International marketing: S.C Jain,2021

International Marketing: Dr. Raghurajan, PHP publication. Latest Edition

International Marketing Management; Diwakar Publication. Dr. S.P. Jain, Latest Edition

**e-Learning Source:**

[https://onlinecourses.nptel.ac.in/noc22\\_mg50/preview](https://onlinecourses.nptel.ac.in/noc22_mg50/preview)

<https://archive.nptel.ac.in/courses/110/107/110107112/>

[https://onlinecourses.swavam2.ac.in/cec21\\_mg17/preview](https://onlinecourses.swavam2.ac.in/cec21_mg17/preview)

<https://www.digimat.in/nptel/courses/video/110105157/L01.html>

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	-	-	1	2	1	3	1	-	-
CO2	1	1	-	2	2	2	1	2	1	-	1
CO3	-	2	-	2	1	-	-	-	-	-	1
CO4	-	-	-	1	1	-	-	-	-	1	-
CO5	-	-	-	1	1	-	-	2	1	-	-

**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: 23/05/2015</b>							
<b>Course Code:</b>	BM 315	<b>Title of the Course</b>	Introduction To Industrial Relations	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year :</b>	III	<b>Semester:</b>	VI	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite:</b>	None	<b>Co-requisite:</b>	None				
<b>Course Objectives</b>	This elective course of human resource management aims to familiarizing the students in the Industrial relation system and practices operating in different economic, political culture context.						

<b>Course Outcomes</b>	
<b>CO1</b>	Students will be able to know about the conceptual aspect, objective, Functional approaches and Scope of Industrial Relations in India
<b>CO2</b>	Students will understand about Dispute over unfair labour practices, Form or Techniques of Strikes, Prevention of Strikes. Also, students will get to know about the concept & causes of indiscipline and disciplinary procedures in Industry
<b>CO3</b>	Students will be able to know about the procedure for interaction, negotiation and transaction with the use of tripartite and bipartite bodies.
<b>CO4</b>	Students will learn how to interact, negotiate and transact with Trade Unions along with understanding of significant concepts of worker Education and Worker participation in Management.
<b>CO5</b>	Students will learn about the procedure of Collective Bargaining, Grievance Handling Mechanism and Wage Negotiations in the industry.

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Conta ct Hrs.</b>	<b>Mapped CO</b>
1	Concept approach & organization:	Conceptual aspect of Industrial relation system, Objective of Industrial Relations, Functional approaches of IR –Systems Approach, Oxford Approach, Marxist approach, Human Relation Approach & Gandhian Approach, Scope of Industrial Relations, IR in India	9	CO1
2	Industrial Conflicts & Discipline	Definition and essentials of a dispute, Dispute over unfair labour practices, Form or Techniques of Strikes, Prevention of Strikes. Discipline: Concept & causes of indiscipline, Disciplinary procedures, Code of Discipline in Industry	9	CO2
3	Tripartite and bipartite bodies	Tripartite Bodies: Indian Labour Conference, Standing Labour Committee & Industrial Committees & OTHER tripartite Bodies Bipartite Bodies: Works Committee & Joint Management Councils ILO & India	9	COC3
4	Trade Unions	History of Trade Union, Types & structure of Trade Union, Problems of Trade Union, Worker Education, Worker participation in Management	9	CO4
5	Collective Bargaining, Grievance, Handling & Wage Negotiations Collective Bargaining:	Meaning, types & Principles of CB Process of Collective Bargaining. Collective Bargaining in India, Levels at which CB have been conducted–Plant Level, Industry Level & National Level Pre-requisites of a Successful Collective Bargaining Grievance Procedure: Concept & principles of Grievance Handling, Essential conditions of successful handling of Grievances, Causes of Grievances, Procedure for Grievance Settlement, Model Grievance Handling Procedure	9	CO5

<b>Reference Books:</b>	
Ross, A. M. & Hartman, P.T. : Changing Patterns of Industrial Conflict, New York, John Wiley 2017	
Arun Monappa : Industrial Relations, Tata McGraw Hill. Latest Edition	
Pattanayak, Biswajeet: Human Resource Management, PHI, Delhi, Latest Edition	
Mamoria, Gankar & Mamoria: Dynamics of Industrial Relation, Latest Edition	
C.P. Tripathi, Personnel Management, Sultan Chand, Delhi Latest Edition	
<b>e-Learning Source:</b>	
<a href="https://www.udemy.com/course/industrial-relations/">https://www.udemy.com/course/industrial-relations/</a>	
<a href="https://nptel.ac.in/courses/129105006">https://nptel.ac.in/courses/129105006</a>	

Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
C01	1	1	1	-	1	1	-	2	2	1	--
C02	2	2	-	1	-	-	1	-	-	--	1
C03	1	2	2	3	-	1	-	1	1	-	1
C04	2	3	1	-	1	-	2	1	-	-	-
C05	1	1	-	1	1	-	1	-	1	1	-

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

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

<b>Effective from Session: 23/05/2015</b>							
<b>Course Code</b>	BM316	<b>Title of the Course</b>	Introduction to Organisation Development	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of this elective course of human resource management is to understand the process and intervention for organizational development						

<b>Course Outcomes</b>	
<b>CO1</b>	Students will become aware about the Concept, evolution & progression of Organization Development with focus on theories, methods and models.
<b>CO2</b>	Students will acquaint with the process of Organization Development and the critical Success factors necessary for its achievement.
<b>CO3</b>	Students will learn about the development of OD facilitators and its association with Culture along with the role of Feedback in personal growth and Stress Management.
<b>CO4</b>	It will create understanding of various organization development interventions found within organizations and techniques of managing organizational change.
<b>CO5</b>	Students will be able to understand the implementation mechanism of OD Process along with the understanding of related concept of Business ethics, Work Organization and Quality of Work 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	Introduction	Concept & definition of organization development, History & progress of O.D. – Theories & methods, Goals / Objectives of O.D, O.D. Models, Management development Vs. Organization development	9	CO1
2	Condition and Process	Conditions for O.D. success, Organization development process, Action research & Organization development	9	CO2
3	Facilitators and Culture	Development of O.D. facilitators ,OD & Culture, Feedback – A key for personal Growth, Stress Management	9	CO3
4	Organisation Development Interventions	Overview of organization development interventions Team interventions, Inter-group, third party & Comprehensive interventions, Structural interventions & Managing organizational change	9	CO4
5	Implementation of Organisation Development process	Organizational learning and transformation, Future of organization development, Business ethics and OD, Work Organization and Quality of Work Life (QWL)	9	CO5

**Reference Books:**

Organization Development: French & Bell,2020  
 Organization Development: French, Bell & Zawaki,2021  
 Organization Development For Excellence: Kesho Prasad,2021  
 Organization Design, Change & Development: MG Rao, VSP Rao,2020

**e-Learning Source:**

<https://nptel.ac.in/courses/110101146>  
[https://onlinecourses.nptel.ac.in/noc20\\_mg56/preview](https://onlinecourses.nptel.ac.in/noc20_mg56/preview)  
<https://www.digimat.in/nptel/courses/video/110101146/L01.html>  
<https://www.digimat.in/nptel/courses/video/110102016/L01.html>

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	2	1	3	1	1	-
CO2	1	1	1	1	2	2	1	2	1	-	1
CO3	-	2	-	-	1	-	-	1	-	-	1
CO4	-	-	1	1	1	-	-	-	1	1	-
CO5	-	-	-	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

<b>Course Code</b>	BM317	<b>Title of the Course</b>	Viva Voce	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	III	<b>Semester</b>	VI	0	0	4	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The objective of this course is to judge the understanding as well as application of the knowledge gained by the students by the end of the third year of the course.						

### Course Outcomes

<b>CO1</b>	
<b>CO2</b>	
<b>CO3</b>	
<b>CO4</b>	
<b>CO5</b>	

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Guidelines	<ol style="list-style-type: none"> <li>The comprehensive viva voce is scheduled to be held at the end of the VI Semester in the third year.</li> <li>This is also to see the articulation of what is being learned by them and see their relevance in the practical field.</li> <li>The total marks of viva are 100. The internal marks will be awarded by taking the presentation of the students in front of a panel of at least three faculty membersto be appointed by the Director/Principal of the college.</li> <li>The external marks will be awarded by the external examiner to be appointed by the examination division.</li> </ol>		

### Reference Books:


### e-Learning Source:


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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1									
CO2									
CO3									
CO4									
CO5									

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

Name & Sign of Program Coordinator	Sign & Seal of HoD
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