



Integral University, Lucknow

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|--|--|----------------------------|-------------------------------------|----------|----------|----------|----------|
| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 401 | Title of the Course | Introduction to Accounting Theories | L | T | P | C |
| Year | I | Semester | I | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Course Objectives | To familiarize and acquaint the student with accounting standards and various financial reporting practices. | | | | | | |

| Course Outcomes | |
|------------------------|---|
| CO1 | To be able to get in-depth knowledge of the concept of accounting and accounting theories. |
| CO2 | To get an overview of the accounting standards and to know the latest accounting concepts in modern business concerns. |
| CO3 | To understand the reporting practices of accounting information. |
| CO4 | To understand the relationship between behavioural research and accounting. |
| CO5 | To impart knowledge of using accounting and other tools to detect fraud and manage the fraud risk in the business organization. |

| Unit No. | Title of the Unit | Content of Unit | Contact Hrs. | Mapped CO |
|-----------------|---|---|---------------------|------------------|
| 1 | Overview of Accounting Theory | Overview of Accounting Theory: Theory Formulation, Testing a Theory, Accounting Theory Construction - Pragmatic Theories - Syntactic and Semantic Theories - Normative Theories - Positive Theories; Measurement of Theory: What are measurement scales, Permissible operations of scales, Types of Measurement - Reliability and Accuracy. | 8 | CO1 |
| 2 | Accounting Standards | Formation, Meaning, Benefits of Accounting Standards, Process of Standards Setting in India, and Elementary Knowledge of Indian Accounting Standards. Contemporary Issues in Accounting; Lease Accounting, Social Accounting, Human Resource Accounting, Managerial Accounting, Financial Engineering. | 8 | CO2 |
| 3 | Efficient Securities Markets | Implications of Efficient Securities Markets for Financial Reporting, Informativeness of Price - A Model of Cost of Capital - Information Asymmetry - The Value Relevance of Accounting Information - The Measurement Approach to Decision Usefulness - Efficient Securities Market - Anomalies - Limits to Arbitrage - A Defense of Average Investor Rationality - Measurement Applications. | 8 | CO3 |
| 4 | Behavioural Research in Accounting | Development of Behavioural Accounting - The Brunswick Lens Model - Probabilistic judgment - Accounting and Behaviour - Standard setting in a political environment, Development of Indian standard setting procedure - Theories of Regulation - Public interest theory - Regulatory capture theory - Private Interest Theory - Standard setting approaches - Free or regulated market. | 8 | CO4 |
| 5 | Forensic Accounting | The Essence of Forensic Accounting - Forensic Accounting vs Traditional Accounting, Application of Forensic Accounting, Forensic Accounting Skills - Auditing - Investigation - Risk Analysis - Criminology - Digital Forensics, Responsibilities Forensic Accountant - Consulting - Valuation - Non-authoritative guidance. | 8 | CO5 |

Reference Books:

Harry I. Wolk, James L. Dodd, John J. Rozycki Accounting Theory: Conceptual Issues in a Political and Economic Environment Sage Publication,2007.

William R Scott Financial Accounting Theory, Pearson,2015.

Ghosh T.P. "IFRS for finance executives"; Taxman Allied Services Private Limited 2019.

Michael A. Crain, William S. Hopwood, Carl Pacini & George R. Young; Essentials Forensic Accounting; John Wiley & Sons, New Jersey, 2016.

e-Learning Source:

Prof. Varadraj Bapat, School of Management, IIT Bombay. <https://youtu.be/U3K5iXBeR7o>

Prof. Arun Kumar Department of Management Studies, IIT Madras. https://youtu.be/B_wuFexqqKw

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

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

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

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| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 402 | Title of the Course | Financial Management & Policy | L | T | P | C |
| Year | I | Semester | I | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Objective | To make students understand various issues involved in the financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies | | | | | | |

| Course Outcomes | |
|------------------------|---|
| CO1 | To understand the core concepts and techniques in financial management. |
| CO2 | Ability to conduct discounted cash flow analysis and capital budgeting process. |
| CO3 | Describe various capital structure theories and estimating cost of capital. |
| CO4 | Understanding working capital requirements and management. |
| CO5 | Understand the process of a determining firm's dividend payout policy. |

| Unit No. | Title of the Unit | Content of Unit | Contact Hrs. | Mappe d CO |
|-----------------|-------------------------------------|--|---------------------|-------------------|
| 1 | Introduction | Introduction, Meaning, scope, and development of financial management; Finance Function; Objectives of the Firm, Indian financial system, Risk and Return, Time value of Money and its relevance. | 8 | CO 1 |
| 2 | Capital Investment Decisions | Capital Budgeting: Meaning, Process, and Significance, Methods of project evaluation and selection: ARR, Payback and discounted payback, NPV, IRR, Benefit-cost ratio. | 8 | CO 2 |
| 3 | Financing Decisions | Cost of Capital: Cost of Equity, Debt, Retained Earnings and Overall Cost of Capital, Operating and Financial Leverages: Concept and significance, EBIT-EPS analysis, Capital structuring Theories: Net Income Approach, Net Operating Income approach, and MM approach. | 8 | CO 3 |
| 4 | Working Capital Decisions | Working Capital: Meaning Significance, working capital cycle, Working capital Management, overall considerations in WCM; determinants and determination of working capital requirements; management of cash; management of receivables management of Inventories | 8 | CO 4 |
| 5 | Dividend Decisions | Ploughing back of profits, forms of dividends, factors affecting dividend policy, Retained Earning Vs. Dividend Decision; Walter Model; Gordon Model; MM hypothesis. | 8 | CO 5 |

Reference Books:

- Chandra P., Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill, 2016 New Delhi.
- Financial Management and Policy, Prentice Hall of India, 2014 New Delhi.
- Khan YM and Jain PK, Financial Management - Text and Problems, ,5 Edition, Tata McGraw Hill Publishing Company Ltd, 2017 New Delhi.
- Financial Management: Theory and Practice, 2nd Edition, Himalayan Publications, 2013 New Delhi.
- Anthony R.N., D.F. Hawkins and K.A. Merchant, Accounting: Text and Cases, McGraw Hill, 2016, India.

e-Learning Source:

https://youtu.be/CCQwz_Gwo6o

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

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

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

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| Name & Sign of Program Coordinator | Sign & Seal of HoD |
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| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 403 | Title of the Course | Direct Taxation | L | T | P | C |
| Year | I | Semester | I | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Course Objectives | To provide an understanding of Income Tax in India as applicable to the relevant Finance Act and to inculcate requisite professional skills required in tax practices. | | | | | | |

| Course Outcomes | |
|------------------------|--|
| CO1 | To understand basic concepts and provisions of Income Tax Law and Practices |
| CO2 | To learn various provisions regarding the residential status of an assessee and exemptions available under income tax. |
| CO3 | To understand the computation of the assessee's total income under various heads. |
| CO4 | To provide an understanding regarding the computation of tax liability of an assessee. |
| CO5 | To learn how to file a return of income within due dates. |

| Unit No. | Title of the Unit | Content of Unit | Contact Hrs. | Mapped CO |
|-----------------|-------------------------------------|---|---------------------|------------------|
| 1 | Basic Concepts | Person, Assesses, Previous year, Assessment year, Agricultural Income, Gross Total Income, Total Income, Rates of Tax. | 8 | CO1 |
| 2 | Tax Status | Residential Status, Exempted income under section 10 of the Income Tax Act. | 8 | CO2 |
| 3 | Computation of Income | Income from Salary, Income from House Property, Income from Business or Profession, including relevant case studies. | 8 | CO3 |
| 4 | Computation of Tax Liability | Capital Gain and Income from Other Sources including relevant case studies, Clubbing, Set off and Carry Forward of Losses, Deductions from GTI, Computation of Tax Liability. | 8 | CO4 |
| 5 | Assessment Procedure | Income Tax Authorities, TDS, Filing of Return (ITR), E-Filing including refund, Penalty and Appeal. | 8 | CO5 |

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| Reference Books: |
| Vinod K. Singhania & Kapil Singhania, Direct Tax: Law and Practice, Taxman, New Delhi, 2021. |
| G. Ahuja & R. Gupta, Systematic approach to Income Tax, Wolters Kluwer, 2021. |
| Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax: Law and Practices, Sahitya Bhavan Publication, 2022. |
| Girish Ahuja and Ravi Gupta, "Simplified Approach to Income Tax", Flair Publication 2021. |
| G. Ahuja & R. Gupta, Practical Approach to Income Tax, Commercial Law Publication, 2021. |
| e-Learning Source: |
| https://onlinecourses.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 | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 |
| CO | | | | | | | | | |
| CO1 | 1 | 1 | 2 | 2 | 1 | - | 3 | - | 1 |
| CO2 | 1 | 2 | 2 | 1 | 1 | - | 2 | - | 1 |
| CO3 | 3 | 3 | 3 | 2 | 1 | - | 3 | - | 1 |
| CO4 | 3 | 3 | 3 | 2 | 1 | 1 | 3 | - | 1 |
| CO5 | 2 | 3 | 3 | 2 | 1 | 2 | 2 | - | 1 |

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

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| Name & Sign of Program Coordinator | Sign & Seal of HoD |
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| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 404 | Title of the Course | Banking Currency & Exchange | L | T | P | C |
| Year | I | Semester | I | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Course Objectives | To develop the conceptual and theoretical knowledge of the financial sector in reference to Banking | | | | | | |

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

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

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| Reference Books: | |
| Fabozzi - Foundations of Financial Markets and Institutions (Pearson Education), 2017, New Delhi | |
| Khan M Y - Financial Services (Tata Mc Graw Hill), 2015, New Delhi | |
| Machiraju H R - Indian Financial System (Vikas) 2017, India, New Delhi | |
| Financial institutions and markets By L.M.Bhole (Tata McGraw Hill) | |
| e-Learning Source: | |
| https://unacademy.com/course/foreign-exchange-currencies-the-mother-of-all-markets/XTADLSY9 | |
| https://unacademy.com/lesson/foreign-exchange-market-an-introduction/NODXKOFH | |

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

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

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

Effective from Session: 2024-25

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|----------------------|-------|----------------------------|-------------------------------|----------|----------|----------|----------|
| Course Code | MT404 | Title of the Course | Concept of Applied Statistics | L | T | P | C |
| Year | I | Semester | I | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |

Course Objectives To develop the conceptual and theoretical knowledge of Statistics.

Course Outcomes

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

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

Reference Books:

Spiegel M.R. (1967): Theory and problem of Statistics, Schaum's Publishing Series
 Goon A.M., Gupta M.K. and Das Gupta B. (1991): Fundamental of Statistics, Vol. I, World Press, Calcutta
 Meyer P.L. (1970): Introductory Probability and Statistical Applications, Addison Wesley.
 Hogg R.V. and Craig A.T. (1972): Introduction to Mathematical Statistics, Amerind Publishing Co..
 Rohtagi, V.K. (1967): An Introduction to Probability and Statistics

e-Learning Source:

- <https://www.statistics.com/>
- <https://www.khanacademy.org/math/statistics-probability>
- https://www.youtube.com/watch?v=VPZD_aij8H0

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

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

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

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| Name & Sign of Program Coordinator | Sign & Seal of HoD |
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|--|--------|----------------------------|------------------------------|----------|----------|----------|----------|
| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 405 | Title of the Course | Sales & Marketing Management | L | T | P | C |
| Year | I | Semester | I | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |

Course Objectives The purpose of this course is to develop an understanding of the underlying concept, strategies and the issues involved in the exchange of products and services.

Course Outcomes

| | |
|------------|---|
| CO1 | To understand the marketing concept and its environment and to analyze the market based on segmentation, targeting and positioning. |
| CO2 | Know the consumer behavior and their decision-making process and also understand CRM |
| CO3 | To analyzes product mix and pricing policies and strategies including product life cycle. |
| CO4 | To execute distribution channel planning and promotional decisions like advertising and their objectives for products & services. |
| CO5 | To understand sales management and different approaches of presentation and demonstration of pproducts and services. |

| Unit No. | Title of the Unit | Content of Unit | Contact Hrs. | Mapped CO |
|-----------------|---|--|---------------------|------------------|
| 1 | Introduction | Concept of Marketing, Marketing-mix and its environment variables; Marketing environment, Market segmentation and targeting. | 9 | CO1 |
| 2 | Consumer Behavior | Concept, significance and factors influencing consumer behavior, Buying Motives, buying habits, Buying process, Customer-relationship management, Marketing Research. | 9 | CO2 |
| 3 | Product Management & Pricing Decisions | Concept of Product, Product-mix, Product-line and Product Life-cycle, Product positioning, New product development, Brand management, Packaging. Concept, nature and scope of Product Pricing, Price policy considerations, objectives and strategies of pricing | 9 | CO3 |
| 4 | Distribution and Advertising Management | Management of Physical Distribution, Distribution channel intermediaries, channel management decisions, Organized retailing; Direct marketing; Internet marketing, Marketing of services, Advertising as a management function, objectives, DAGMAR approach, Advertising media and selection decisions. | 9 | CO4 |
| 5 | Sales management | Sales Management: Meaning, Objectives, Characteristics, Functions and Importance. Salesmanship: Meaning, Features and Significance. Qualities of a Good Salesman Selling Process: Meaning, Stages in Selling Process Prospecting, Pre-approach, the Approach, Presentation and Demonstrations, Handling the Objections, Closing the Sale | 9 | CO5 |

Reference Books:

Prof. A. Chatterjee, Marketing Fundamentals: A Contemporary Insight, 2017, New Delhi
 R.K. Maheshwari & Ram Milan, Marketing Management, 2015, New Delhi
 McCarthy, D.J. Basic Marketing, A Managerial Approach 2017, India, New Delhi
 Jain S.P. & Narang K.L, Accounting Theory & Management Accounting, Kalyani, 2015, India Haryana.
 Kotler Philip, Marketing Management Analysis, Planning and Control 5. Dholakia Marketing Management, 2016, India New Delhi

e-Learning Source:

- <https://alison.com/courses/marketing>
- <https://www.udemy.com/course/sales-and-marketing-for-online-businesses/>
- https://onlinecourses.nptel.ac.in/noc19_mg48/preview
- https://onlinecourses.swayam2.ac.in/cec20_mg06/preview

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

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

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

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| Dr. Firoz Husain Name & Sign of Program Coordinator | Dr. Syed Shahid Mazhar Sign & Seal of HoD |
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Integral University, Lucknow

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|--|---|----------------------------|-------------------------------------|----------|----------|----------|----------|
| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 406 | Title of the Course | Fundamentals of Business Management | L | T | P | C |
| Year | I | Semester | I | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Course Objectives | The objective is to impart a basic understanding of Management; its functions and process; as applicable to business organizations | | | | | | |
| Course Outcomes | | | | | | | |
| CO1 | To explain the basics of management how it evolved as a discipline, the various environments which influence business, and the significance of social responsibility. | | | | | | |
| CO2 | To make the learner understand the methods of planning at various levels and certain traits which a manager should use as a good decision-maker. | | | | | | |
| CO3 | To understand the importance of organizing and its significance. | | | | | | |
| CO4 | To know the tools of directing, motivation, and communication process. | | | | | | |
| CO5 | To understand the meaning of control, methods, and recent trends in management. | | | | | | |

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

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| Reference Books: | |
| Dr. Ashok D. Revankar, Dr. K.S. Sarala and Hariappa -Fundamentals of Business Management- Himalaya Publishing House (2015) | |
| Weirich, Cannice, and Koontz: Management A Global Entrepreneurial Perspective, McGraw Hill Education; 13th edition (26 May 2010) | |
| Stoner, Freeman and Gilbert, Jr.: Management 6th Edition, Pearson India | |
| Kotler Philip Marketing Management Analysis, Planning and Control, Pearson Education (US); 9th edition (1 August 1996) | |
| G. Rosen – Industrial Change in India, Publisher: Riverdale Co Pub (1 June 1988), 978-0913215203 | |
| e-Learning Source: | |
| https://onlinecourses.nptel.ac.in/noc22_hs69/preview | |
| https://onlinecourses.swayam2.ac.in/nce19_sc18/preview | |
| https://www.classcentral.com/course/swayam-indian-economy-some-contemporary-perspectives-23004 | |
| https://www.teacheron.com/online-industrial_economics-tutors | |

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

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

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

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|--|---|----------------------------|---|----------|----------|----------|----------|
| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 407 | Title of the Course | Advance Corporate Accounting-Theories and Practices | L | T | P | C |
| Year | I Year | Semester | II | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Objective | The primary objective of the course is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for user of accounting information. | | | | | | |

| Course Outcomes | |
|------------------------|---|
| CO1 | To get in-depth knowledge of the concept of accounting and its applicability in general and practical life. |
| CO2 | To interpret the accounting principles, standards and accounting terminology. |
| CO3 | Preparation of financial statements in accordance with appropriate standards. |
| CO4 | To understand Depreciation accounting and its usage in the basic accounting arena. |
| CO5 | To be able to prepare final accounts with needed adjustments. |

| Unit No. | Title of the Unit | Content of Unit | Contact Hrs. | Mappe d CO |
|-----------------|---|--|---------------------|-------------------|
| 1 | Introduction | Accounting for share capital Issue, forfeiture and Reissue of forfeited shares. Redemption of preference share including buy-back of equity shares. Rights and Bonus Shares. | 8 | CO1 |
| 2 | Liquidation of Companies | Liquidation of companies: Preparation of Statement of Affairs; Receipts and Payments Account and Deficiency/Surplus Account. | 8 | CO2 |
| 3 | Valuation of Shares & Goodwill | Valuation of Goodwill and Shares ,Necessity for valuation, Factors effecting valuation of shares, Methods of valuation of shares and goodwill. | 8 | CO3 |
| 4 | Accounting for Amalgamation | Accounting for Amalgamation of Companies; Accounting for internal reconstruction and external reconstruction, calculation of purchases consideration, Accounting treatment. | 8 | CO4 |
| 5 | Accounting of Holding Companies | Accounting of Holding and Subsidiary Companies, Preparation of consolidated Balance Sheet Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS):3. | 8 | CO5 |

Reference Books:

- Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi. 2019
- Shukla M. C., Grewal T.S. and Gupta S.C.: Advanced Accounts; Sultan Chand & Co. New Delhi., 2019
- Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida, 2020
- Jha, B.K. and Shah, M.S.: Corporate Accounting, Kedar Nath & Ram Nath Meerut, India, 2020
- Ackoff, R.L. The Design of Social Research, Chicago University Press. 2019.

e-Learning Source:

<https://youtu.be/OT5RdoJakhY>

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

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

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

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

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|---|--|--|--|----------|---------------------|------------------|----------|
| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 408 | Title of the Course | Indirect Taxation (Goods & Services Tax) | L | T | P | C |
| Year | I | Semester | II | 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, and to equip them with the required skills in the field of taxation. | | | | | | |
| Course Outcomes | | | | | | | |
| CO1 | To provide a constitutional background of GST and its implementation | | | | | | |
| CO2 | To provide conceptual knowledge regarding the levy and collection of GST in India. | | | | | | |
| CO3 | To give an insight into the valuation of goods and services under the GST | | | | | | |
| CO4 | To provide procedural knowledge about adjudication and appeals under GST. | | | | | | |
| CO5 | To provide conceptual knowledge about registration and returns under GST. | | | | | | |
| Unit No. | Title of the Unit | Content of Unit | | | Contact Hrs. | Mapped CO | |
| 1 | Introduction | The constitutional framework of Indirect Taxes before GST; Difference between Direct and Indirect taxation; Pre-GST Indirect Tax structure in India; One Nation One Tax; Rationale for GST; Structure of GST (State Goods & Service Tax, Central Goods & Service Tax, Integrated Goods & Service Tax); GST Council, GST Network. | | | 8 | CO1 | |
| 2 | Levy and collection of GST | Concept of Goods and Services in GST; Assessee under GST; Taxable event- Supply of Goods and Services; Composite and Mixed supply; Place of Supply: Within State, Interstate, Import, and Export; Time of supply; Exemption under GST: Small supplies and Composition Scheme | | | 8 | CO2 | |
| 3 | Valuation under GST | Valuation methods and rules, taxability of reimbursement of expenses; Input Tax Credit; Reverse Charge Mechanism; Payment of Taxes; Refund; Doctrine of Unjust enrichment; TDS, TCS. Job work under GST | | | 8 | CO3 | |
| 4 | Procedures | Inter-State Sales, Intra-State Sales, and Sales in the course of import and export - specific issues and case studies; taxability of inter-depot/inter-branch transfer of goods, the concept of consignment tax and sales tax on works contracts; levy and collection of sales tax; offenses and penalties, adjudication and appeal. | | | 8 | CO4 | |
| 5 | Registration and Filing of Return | Application, Amendment, and Cancellation of GST Registration; Filing of GSTRs (Returns) and PMTs (Payment Challan); Eligible ITC Calculation; Debit Note, Credit Note, Generation of E-Way Bill, Tax Planning in GST. | | | 8 | CO5 | |
| Reference Books: | | | | | | | |
| Principles of GST and Customs Laws by V. S. Datey and Dr. Krishan Sachdeva; Taxmann, 2018. | | | | | | | |
| GST: Law and Procedure by Anandaday Mishra; Taxmann, 2017 | | | | | | | |
| GST Made Simple: A Complete Guide to Goods and Services Tax in India by Dr. Awdhesh Singh; Centax Publication Pvt. Ltd, 2017 | | | | | | | |
| Systematic Approach to GST by Girish Ahujaja and Dr. Ravi Gupta; Wolters Kluwer,2022 | | | | | | | |
| Systematic Approach to Indirect Taxation including GST and Customs by Dr. Girish Ahuja, Dr. Ravi Gupta, CCH Wolter Kluwer,2022 | | | | | | | |
| e-Learning Source: | | | | | | | |
| https://www.youtube.com/watch?v=qYLD2vV-wss | | | | | | | |
| https://www.youtube.com/watch?v=r6KB5otV0IA | | | | | | | |
| https://www.youtube.com/watch?v=4I7e1xCdUsk | | | | | | | |
| https://www.classcentral.com/course/gst-genesis-and-imposition-117492 | | | | | | | |

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

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

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

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

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|--|---|----------------------------|--------------------------------------|----------|----------|----------|----------|
| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 409 | Title of the Course | Advanced Economic Theory & Practices | L | T | P | C |
| Year | I | Semester | II | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Objective | The objective of the course is to equip the students with various economic issues that they are expected to face as managers at the firm level. The course also aims to make the students aware of the working of the markets, the determination of prices, and the techniques of decision-making that they can adopt to ensure that sound decisions are made | | | | | | |

| Course Outcomes | |
|------------------------|--|
| CO1 | To demonstrate an understanding of the concept, nature, and scope of business economics, decision making and the principle of opportunity cost and incremental cost. |
| CO2 | To demonstrate an understanding of the theory of demand and demand forecasting methods and techniques |
| CO3 | To demonstrate the understanding of laws of production and behaviour of cost and decision making. |
| CO4 | To demonstrate an understanding of market structures and pricing decisions. |
| CO5 | To demonstrate an understanding of the concept of profit and profit theories, differentiate between accounting and economic profit and the concept of break-even analysis. |

| Unit No. | Title of the Unit | Content of Unit | Contact Hrs. | Mapped CO |
|-----------------|-----------------------------|---|---------------------|------------------|
| 1 | Introduction | Meaning and Scope of Business Economics, Basic Tools Opportunity Cost Principle, Incremental Principle, Principle of time Perspective, Equi-Marginal Principle, Gaps between the theory of Firm and Business Economics, uses of Business Economics | 10 | CO 1 |
| 2 | Theory of Demand | Demand Analysis and Forecasting- Demand determinants, Demand estimation, demand forecasting Purpose, methods approach, forecasting demand for new products, Criteria of a good forecasting method. | 10 | CO 2 |
| 3 | Cost Concept | Cost concept and classification, Cost output relationships, Cost Function, Cost control. Production, Production functions, Types of production function, Cobb-Douglas production function, uses of production function, Isoquants and Producer's equilibrium. | 07 | CO 3 |
| 4 | Market and its Types | Pricing and output decisions under various market structures perfect competition, monopoly, monopolistic, Competition, Oligopoly, price leadership, price- discrimination. Different pricing Policies/ Strategies. | 08 | CO 4 |
| 5 | Profit Concept | Profit: concepts, nature, types, functions & theories. Accounting Profit and Economic Profit, Profit Theories, Profit Policies. Functions of Profit. Break Even Analysis, Margin of Safety. | 10 | CO 5 |

Reference Books:

- Joel Dean Managerial Economics, 2015
- Mc Nair and Meriam Problems in Business Economics, 2016
- Mc Guigan Charles R. Managerial Economics, 2017
- Spencer and Siegelman Managerial Economics 2014
- Brigham and Pappas Managerial Economics, 2014

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc23_mg43/preview

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

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

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

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

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|--|---|----------------------------|---|----------|----------|----------|----------|
| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 412 | Title of the Course | Computer Application in Business & Accounting | L | T | P | C |
| Year | I | Semester | II | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Course Objectives | Develop the skills and knowledge to support the implementation and maintenance of Enterprise Resource Planning (ERP) systems | | | | | | |
| Course Outcomes | | | | | | | |
| CO1 | To examine the criteria of evaluating ERP and analyse the scenario and justification of ERP in India. | | | | | | |
| CO2 | To understand the advantage of Integrated Management Information and Business Modelling To understand the Business process Reengineering (BRP) and Management Information System. | | | | | | |
| CO3 | To develop the Knowledge to support the implementation and maintenance of plant, materials To evaluate the project planning phase and Gap Analysis | | | | | | |
| CO4 | To examine the criteria of evaluating ERP and analyse the scenario and justification of ERP in India. | | | | | | |
| CO5 | To understand the advantage of Integrated Management Information and Business Modelling To understand the Business process Reengineering (BRP) and Management Information System. | | | | | | |

| Unit No. | Title of the Unit | Content of Unit | Contact Hrs. | Mapped CO |
|----------|-------------------------------------|---|--------------|-----------|
| 1 | Introduction to ERP | Evolution of ERP; what is ERP? Reasons for the Growth of ERP; Scenario and Justification of ERP in India; Evaluation of ERP; Various Modules of ERP; Advantage of ERP. An Overview of Enterprise | 9 | CO1 |
| 2 | An Overview of Enterprise | Integrated Management Information; Business Modelling; ERP for Small Business; ERP for Make to Order Companies; Business Process Mapping for ERP Module Design; Hardware Environment and its Selection for ERP Implementation | 9 | CO2 |
| 3 | ERP and Related Technologies | Business Process Reengineering (BPR); Management Information System (MIS); Executive Information System (EIS); Decision support System (DSS); Supply Chain Management (SCM). | 9 | CO3 |
| 4 | ERP System | Introduction; Finance, Plant Maintenance, Quality Management, Materials Management. Introduction, SAP AG, Baan Company, Oracle Corporation, People Soft, JD Edwards World Solutions Company, System Software Associates, Inc. (SSA); QAD; A Comparative Assessment and Selection of ERP Packages and Modules. | 9 | CO4 |
| 5 | ERP Implementation Lifecycle | Issues in Implementing ERP Packages; Pre-evaluation Screening; Package Evaluation; Project Planning Phase; Gap Analysis; Reengineering; Configuration; Implementation; Team Training; Testing; Going Live; End User Training; PostImplementation (Maintenance Mode). | 9 | CO5 |

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

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

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

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

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|--|--|----------------------------|--------------------|----------|----------|----------|----------|
| Effective from Session: 2024-25 | | | | | | | |
| Course Code | CM 410 | Title of the Course | Labour Legislation | L | T | P | C |
| Year | I | Semester | II | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Course Objectives | The course aims to impart knowledge on the law relating to labor's health, safety, and welfare. The object of different Labour Laws clearly provided that how it will be helpful to the various organs of the industry and society at national level | | | | | | |

| Course Outcomes | |
|-----------------|---|
| CO1 | To Understand the meaning and needs of Labour Legislation. |
| CO2 | To give a overview on The Payment of Wages Act, 1936 governs wage payment, deductions, and penalties, ensuring timely and fair wages with grievance redressal. |
| CO3 | To discuss the details of The Minimum Wages Act, 1948 sets minimum wage rates, regulates working hours, and addresses wage disputes and enforcement. |
| CO4 | To understand the practical concept of The Industrial Dispute Act 1947, Management of industrial disputes like strikes and layoffs, with provisions for resolution, penalties, and business impact. |
| CO5 | To make familiar with the Social Securities includes workmen's compensation, employee insurance, and ILO's role in improving labour laws and employee welfare. |

| Unit No. | Title of the Unit | Content of Unit | Contact Hrs. | Mapped CO |
|----------|---|---|--------------|-----------|
| 1 | Introduction to Labour Legislation | Meaning and classification of Labour legislations, History & Development of Labour Legislations in India. Factories Act 1948; Objectives and Scope, Applicability and Definitions, Approval, Licensing, and Registration of Factories, Employment of women and young Persons, Annual Leave with Wages, Penalties and Legal Procedures. | 8 | CO1 |
| 2 | Payment of Wages Act | Concept and Definition of Wages, Wages Act 1936; Introduction, Definitions, Scope, Applicability and Coverage of the Act, Rules and Procedures for Payment of Wages, Responsibility for Payment of Wages, Fines and Deductions for Absence, Damage, or Loss, Penalties for Non-compliance, Redressal of Grievances and Legal Remedies | 8 | CO2 |
| 3 | Wages Act | Introduction to the Minimum Wages Act, 1948, Objectives and Scope of the Act, Fixation and Revision of Minimum Wage Rates, Working Hours Determination of Wages, Claims and Disputes Regarding Wages, Adjudication of Wage-Related Claims, Penalties for Non-compliance, Legal Remedies and Enforcement Mechanisms. | 8 | CO3 |
| 4 | Industrial Dispute Act 1947 | Introduction to the Industrial Dispute Act, 1947, Concept and Scope of Industrial Disputes, Key Definitions: Layoff, Retrenchment, Strike, Lockout, Authorities for Settlement of Industrial Disputes in India, Procedures for Dispute Resolution, Powers and Duties of Authorities Penalties and Legal Provisions for Non-compliance, Impact of Industrial Disputes on Business and Management. | 8 | CO4 |
| 5 | Social Security | Introduction to Social Security and its Importance, Workmen's Compensation Act, 1923:, Objectives and Provisions, Employees' State Insurance Act, 1948, International Labour Organization (ILO), Objectives, Principles, and Functions of the ILO, Structure and Organization of the ILO, Impact of ILO Conventions on Indian Labour Laws, Role of Social Security in Enhancing Employee Welfare. | 8 | CO5 |

References Books:

- Factories Act, 1948, Universal Law Publishing 2018 Edition
- The Payment of Wages Act, 1936, Asia Law House 2017, 8th Edition
- Industrial Disputes Act, 1947 (Lawmann's),
- Labour Law, 2019 Edition Taxman

e-Learning Source:

<https://nptel.ac.in/courses/129105006>

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

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

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

| Effective from Session: 2024-25 | | | | | | | |
|---|--|---|---------------------|-----------|---|---|---|
| Course Code | CM 411 | Title of the Course | International Trade | L | T | P | C |
| Year | I | Semester | II | 3 | 1 | 0 | 4 |
| Pre-Requisite | None | Co-requisite | None | | | | |
| Course Objectives | The purpose of this course is to acquaint the students with nature, scope, structure and operations of international business and familiarize them with trends and developments in India's foreign trade and investments and policy framework. | | | | | | |
| Course Outcomes | | | | | | | |
| CO1 | To understand fundamentals of international trade and its importance for a developing country like India. | | | | | | |
| CO2 | To remember the theories of international trade and its application | | | | | | |
| CO3 | To analyze the objectives of international trade policies | | | | | | |
| CO4 | To evaluate the International Business environment | | | | | | |
| CO5 | To understand the basic structure of regional economic integration | | | | | | |
| Unit No. | Title of the Unit | Content of Unit | Contact Hrs. | Mapped CO | | | |
| 1 | International Business | Meaning, Nature, Scope and Objectives, International Vs. Domestic Trade, Modes of entry into international business; Management of international business operations - complexities and issues; Role of IT in international Trade | 9 | CO1 | | | |
| 2 | Theories of International Business | (i) Classical Theory; (ii) Ricardian Theory, (iii) Haberler's Theory, (iv) Hecksher-Ohlin Theory. Balance of Trade and Balance of payments- Introduction, meaning and Component of BOT & BOP Concept of Equilibrium. Equilibrium and disequilibrium of BOP Remedies for equilibrium of BOP in international trade | 9 | CO2 | | | |
| 3 | Trade Policy & International Financial Environment | Instruments of Commercial Policy: Tariffs, quotas and other measures and their effects; Exchange Control-Objectives of Exchange Control, Types of Exchange Control. Foreign investment flows – Pattern, structure and effects. Movements in foreign exchange and interest rates and their impact on trade and investment flows. | 9 | CO3 | | | |
| 4 | International Business Environment: | Framework for analyzing international business environment; Domestic and foreign environments and their impact on international business decisions; India's Export Promotion schemes and Policy and Institutional Framework. EXIM Policies- Exim Scrip's- Export promotion and Imports Substitution Strategies | 9 | CO4 | | | |
| 5 | Regional Economic Integration | Levels of Regional Economic Integration: Free Trade Area, Customs Union, Economic Union, Common Market, Political Union; Trade Creation and Diversion Effects; Regionalism vs. Multilateralism; Structure and functioning of EU and NAFTA, SAARC. International Economic Institutions - IMF, World Bank, GATT, UNCTAD, and WTO | 9 | CO5 | | | |
| References Books: | | | | | | | |
| Bhalla, V. K., Srivaramu, S.: International Business Environment and Management. 2015 | | | | | | | |
| Subbarao, P.: International Business New south publication, Agra, 2014 | | | | | | | |
| V.S. Datey, International Business, Taxmann Publications, New Delhi, 2017 | | | | | | | |
| Jha, B.K. and Shah, M.S.: International Business, Kedar Nath & Ram Nath Meerut, 2015, | | | | | | | |
| Ackoff, R.L. The Design of Social Research business, Chicago University Press. 2014. | | | | | | | |
| Sumati Varma: International Business, 2nd Edition, Pearson India Education Services Pvt Ltd. 2021 | | | | | | | |
| e-Learning Source: | | | | | | | |
| https://www.udemy.com/course/international-trade-finance-an-overview/? | | | | | | | |
| https://www.udemy.com/course/international-trade/ | | | | | | | |
| https://onlinecourses.nptel.ac.in/noc20_mg54/preview | | | | | | | |

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

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

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