



Integral University, Lucknow
Department of Commerce
Study and Evaluation Scheme

Program: M.COM

Semester- III

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	CM501	Advanced Cost Accounting	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 8
2	CM502	Corporate Tax Planning & Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓						4, 8
3	CM503	Business Environment & Policy	Core	2	1	0	40	20	60	40	100	2:1:0	3	✓	✓	✓	✓	✓	✓	✓	7,8,9,11,12, 13
4	CM504	Management Accounting & Business Decisions	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 8
5	CM504	Company Law	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓				✓	✓	4
6	CM506	Business Research Methodology	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4
7	CM507	Entrepreneurship & Small Business Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
8	CM537	Internship	Core	0	0	2	0	0	0	0	100	0:0:2	1	✓	✓	✓			✓		4, 8
Total				21	7	0	280	140	420	280	800		28								



Integral University, Lucknow

Effective from Session: 2025-26

Course Code	CM 501	Title of the Course	Advanced Cost Accounting	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to provide knowledge about the cost accounting						

Course Outcomes	
CO1	To describe Cost and Cost Accounting, its objective, classification, and preparation of cost sheet.
CO2	To acquire knowledge of accounting treatment of material and labour cost as an element of cost accounting.
CO3	To develop basic understanding about allocation, apportionment, and absorption of overheads.
CO4	To provide conceptual understanding of various methods of cost accounting.
CO5	To describe various technique of cost control under cost management.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Cost Accounting:	Meaning, Nature and Scope of Cost Accounting, Cost Concepts and Classifications Cost, Objectives, Importance and limitations of Cost Accounting, Essentials of a Good Costing System, Installation of Costing system, Methods and Techniques of Costing, Cost Audit, Distinction between Financial and Cost Accounting, Elements of Cost and preparation of Cost Sheet.	12	CO 1
2	Accounting for Material and Labour	Material – Purchasing process, Centralized and decentralized purchasing, Various Control levels for Stock, Economic Order Quantity, LIFO, FIFO & Weighted Average Price Method, Wastage, Scrap, Defective, Spoilage Obsolete. Labour - Direct & Indirect labour, Time & Motion study, Labour Turnover, Wage Payment Systems (Timer rate, Piece rate, Taylor, Merrick, Halsey premium, Halsey weir, Rowan premium, Gantt task bonus, Emersion efficiency, Pint scheme, Accelerated premium & Group system), Idle time and over time {Preferably Numerical Questions}	12	CO 2
3	Accounting for Over heads	Meaning, collection, Classification, Treatment of different overhead items, Allocation & Apportionment, Re- apportionment, Principles of Reapportionment, Methods of Re- Apportionment (Direct, Step, Reciprocal, Simultaneous, repeated Trail & Error) Absorption, Methods for absorption, Under absorption and Over absorption (Causes and Disposal) {Preferably Numerical Questions}	12	CO 3
4	Costing Methods	Single Unit Costing, Operating costing, Job, Batch and Contract costing, Process costing & Service costing {Preferably Numerical Questions}	12	CO 4
5	Cost Control Account	Meaning of Integral and Non-integral accounts, Types of various Ledgers & Control accounts in cost books, Reconciliation of cost and financial accounts {Preferably Numerical Questions}	12	CO 5

Reference Books:

M.N. Arora, A textbook of cost and management Accounting, 2021, India, New Delhi

Khan & Jain, Management Accounting, Tata McGraw-Hill, 2016, India New Delhi

Pandey I.M., Management Accounting, Vikas publications, 2019, India, New Delhi

Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2020, India Haryana.

Bhattacharyya S.K. & Dearden J., Accounting for Management, Vikas Publications, 2016, India New Delhi

e-Learning Source:

https://youtu.be/_z4-7xr6ur8

<https://youtu.be/qUzQU9sQvJM>

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

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

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

Name & Sign of Program Coordinator		Sign & Seal of HoD	



Integral University, Lucknow

Effective from Session: 2025-26

Course Code	CM502	Title of the Course	Corporate Tax Planning & Management	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop the knowledge of the concept of Tax Planning.						

Course Outcomes

CO1	Imbibe conceptual knowledge of tax planning and its related terms.
CO2	Understand the significance of tax planning in the formation of an organization.
CO3	Understand the tax for corporate and NRIs.
CO4	Understand the investment and capital gain and its tax implication.
CO5	Understand buy or make decisions and various types of leverages

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Meaning of Tax planning, Tax avoidance, Tax evasion and Tax management, Objectives of Tax planning, Concept of diversion of income and application of income, Ethical question, Recognized methods of Tax planning Tax holidays, Deductions, Reliefs & Rebates.	12	CO1
2	Tax Planning	Tax Planning through form of Business Organization — Individual, HUF, Firm, LLP (Limited Liability Partnerships), Association of Persons/Body of Individual	12	CO2
3	Corporate Tax	Tax planning for companies, Cooperatives, NRI & Trusts {Preferably Numerical Questions}	12	CO3
4	Tax Planning	Specific Areas of Tax planning — Tax planning in respect of capital gains, Investment income, Structure of salaries {Preferably Numerical Questions}	12	CO4
5	Tax Consideration	Tax consideration in respect of specific decisions, Own or lease an asset, Make or Buy, Financial Leverages — Share V/s Debentures, Export V/s Domestic Sales	12	CO5

Reference Books:

Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra, 2014, India New Delhi

Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi, 2016, India

Singhanian, V.K., “Income Tax Law and Practices”, Taxmann Publication.2018, India New Delhi

Chandra, Mahesh, S.P. Goyal and D.C. Shukla, “Income Tax Law and Practice”, Pragati Prakashan, Delhi, 2015, India

e-Learning Source:

<https://youtu.be/ICKkefscHTw>

<https://youtu.be/NiQCDDxR5rY>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	3	1	-	1	1	3	2	2	1
CO2	2	-	1	1	1	2	2	2	1
CO3	2	2	0	1	0	2	2	2	1
CO4	2	2	1	1	1	2	2	2	1
CO5	2	1	1	1	0	2	2	2	1

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

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

Effective from Session: 2025-26									
Course Code	CM 503	Title of the Course	Business Environment & Policy		L	T	P	C	
Year	II	Semester	III		2	1	0	3	
Pre-Requisite	None	Co-requisite	None						
Objective	The course develops the ability to understand and scan the business environment, analyze opportunities, and make decisions.								
Course Outcomes									
CO1	To understand the concept of the business environment and its various components and to analyze and evaluate the scanning of the business environment.								
CO2	To demonstrate an understanding of the relationship between govt. and business, industrial policy and its legal aspects, and the role of public sector enterprises.								
CO3	To demonstrate the understanding of the social responsibility of business, consumerism, consumer protection and FDI and its Impact								
CO4	To demonstrate an understanding of the Indian financial system and financial policy.								
CO5	To analyze and evaluate the global economy.								
Unit No.	Title of the Unit	Content of Unit				Contact Hrs.	Mapped CO		
1	Introduction	Theoretical framework: Concept, significance and nature of Business Environment, elements of the environment, internal and external, PEST/PESTEL Analysis, Environmental Analysis – Scanning, Monitoring, Forecasting and Assessing the Current and Future Environmental Changes, Economic system and their impact on business, Structure of the Economy, Inflation and GDP.				9	CO1		
2	Business and Economic Environment	Relationship between business and government, Industrial policy and legal framework relating to business: IDRA and other Acts, Liberalization/Globalization, and its impact. Role of the public sector in Indian Business.				9	CO2		
3	Business and Social Environment	Business and society, social responsibility of business, Consumer rights, consumerism and business, foreign capital, and technology				9	CO3		
4	Business and Financial Environment	Financial Policy, Money, and Capital Markets – Instruments and Institutions, Stock Exchanges etc. and other financial institutions.				9	CO4		
5	Business & Institutions	Liberalization, Privatization and Globalization of Economy, Social, Political and Economic Consequences of Globalization. International Relations – MNCs, World Trade Organization, Competition, FDI, FPI, Special Economic Zone, Environmental Issues, Outsourcing and Collaboration, Sustainable Development. International Financial Environment: International Monetary System.				9	CO5		
Reference Books:									
Paul Justin – Business Environment Text & Cases, McGraw Hill Edu, 9th Edition									
Cherunilam – Business Environment, Himalaya Publishing House, 2017									
K. Aswathappa – Essentials of Business Environment, Himalaya Publishing House, 2011.									
Ahmad Faisal & Alam – Business Environment: Indian & Global perspective, PHI learning, 3rd Edition									
Kuchhal, S.C. – Industrial Economy of India, 2009									
e-Learning Source:									
https://www.youtube.com/watch?v=4ZE8fQngSOY&list=PLNLIHrauL5PPUHizzpAe9pbNNU5nrj3jD									
https://onlinecourses.nptel.ac.in/noc23_hs12/preview									
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	-	1	-	2	-
CO2	2	2	2	-	1	2	-	3	3
CO3	3	-	1	2	3	-	2	1	1
CO4	3	2	2	1	1	2	1	3	3
CO5	2	1	-	3	2	2	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: 2025-26

Course Code	CM 504	Title of the Course	Management Accounting and Business Decisions	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To provide knowledge of corporate governance and auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards.						

Course Outcomes

CO1	To describe the meaning, scope, role, and limitation of management accounting and highlight its difference from other branches of accounting.
CO2	To provide a conceptual understanding of the valuation of business income along with analysis and interpretation of the financial statement.
CO3	To understand the mechanism of statements of change in the financial position of a concern
CO4	To evaluate the investment decisions and their feasibility in long-term projects and to provide a better understanding of budget and its classification
CO5	To provide conceptual understanding of marginal and standard costing in short term financial decision.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Management Accounting – Meaning, Definition, Nature, Scope, Limitations; Difference between Management Accounting and Financial Accounting and Cost Accounting; Role of Management Accounting. Role of Management Accountant, Reporting to Management	12	CO1
2	Business Income	Business Income: Valuation, Disclosure, and Transparency. Understanding and Measuring Financial Position. Analysis and Interpretation of Financial Statements, Uses & Importance of Analysis, Horizontal, Vertical and Dimensional analysis.	12	CO2
3	Statement of Changes in Financial Position	Mechanism of Fund Flow, Uses of Fund Flow in Financial Accounting. Mechanism of Cash Flow and Uses of Cash Flow Data in Decision Making. Non-Financial Measures of Performance Balanced Score Card, Lead V/s Lag Indicators.	12	CO3
4	Capital Budgeting	Meaning, Definition, Characteristics, Nature, Objectives, Process of Capital Budgeting, Capital Budgeting Decisions, Investment Decisions and Methods of Ranking Investment Proposals and their practical applications, Budgets: Functional Budgets; Cash Budgets; Flexible Budget; Budgetary Control; Zero Base Budgeting; Performance Budgeting	12	CO4
5	Short Term Financial Decision and Profit Planning	Marginal Cost; Break-even Analysis; Marginal Costing as Decision Technique; Absorption Costing; Marginal Costing Vs. Absorption Costing. Standard Costing – Concept, Advantages, Limitations; Analysis of Variances – Material, Overhead, Labour. Human Resource Accounting – Concept, Rationale, Need.	12	CO5

Reference Books:

M.N. Arora, A textbook of cost and management Accounting, 2021, India, New Delhi

Khan & Jain, Management Accounting, Tata McGraw-Hill, 2019, India New Delhi

Pandey I.M., Management Accounting, Vikas publications, 2019, India, New Delhi

Jain S.P. & Narang K.L.: Accounting Theory & Management Accounting, Kalyani, 2020, India Haryana.

Bhattacharyya S.K. & Dearden J., Accounting for Management, Vikas Publications, 2019, India New Delhi

e-Learning Source:

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<https://youtu.be/qUzQU9sQvJM>

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

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

Effective from Session: 2025-26							
Course Code	CM505	Title of the Course	Company Law	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To make students understand and to impart to the student, conceptual knowledge of company laws, concepts, and methodologies of various components of company laws.						

Course Outcomes	
CO1	To discuss the details about the formation of the Company and the various documents that are required for its formulation like prospectus, shares, capital, etc
CO2	To discuss various types of shares, their purchase and transfer.
CO3	To discuss the details about dividends, their payment, declaration, and penalties in case of nonpayment.
CO4	To discuss the role of directors, their power, authority, qualification, etc.
CO5	To discuss the laws related to inquiry, investigation, prevention of oppression and winding up process, etc.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Company Law	Types of Company, Formation & Incorporation of companies, Memorandum of association, Article of association, Effect of Registration, Commencement of Business, Rules of alteration on Memorandum and Articles; Prospectus and its types, Liabilities, and punishment on misstatement in Prospectus.	12	CO1
2	Shares	Kinds of Share Capital, Voting Rights, Payment of Dividends, Application of Share Premium, sweat Equity Shares, Issue and redemption of preference shares, transfer and transmission of securities, Further issue of shares, Issue of bonus shares, power of Companies, Powers of the company to change share capital and purchase of own securities, prohibition of acceptance of other deposits from the public.	12	CO2
3	Share Dividend	Declaration and payment of dividends; Declaration of dividends, Unpaid dividends, Investors education and protection fund, Right of dividends, Punishments on failure of declaration of dividends; Accounts and audit of companies.	12	CO3
4	Directors: Appointment, Duties, Removal etc.	Appointment and Qualification of Directors, Types of Directors, Directors Identification Number (DIN), Appointment of Additional directors, Duties, Removal, Resignation of directors; Qualification and Disqualification of director; Corporate Social Responsibility (CSR).	12	CO4
5	Inspection, Inquiry, and Investigation	Inspection, Inquiry, and investigation; Prevention of oppression and mismanagement; Company Meeting, Winding up of company, Role of Official Liquidator, Court and National Company Law Tribunal, Offences and Penalties of Company under Companies Act, 2013.	12	CO5

Reference Books:

1. Dr. G.K.Kapoor and Sanjay Dhamija, Company Law and Practice, 23rd Edition, Taxman Publications Pvt. Ltd, New Delhi, July 2018
2. Dr. G.K.Kapoor and Sanjay Dhamija, Company Law, 22nd Edition, Taxman, New Delhi, August 2019
3. Anil Kumar, Company Law, 3rd Edition, Taxman Publications Pvt. Ltd., July 2019
4. New Company Law: The Companies Act, 2013 (18 of 2013)] with highlights and comparative charts S.C. Tripathi, Allahabad Central Law 2015
5. Company Law, 16th Edition, Avtar Singh by Singh, Avtar, Lucknow, Eastern Book Company 2016

e-Learning Source:

<https://www.youtube.com/watch?v=XfT84J3xtQ8>
<https://www.youtube.com/watch?v=Mr-SZXCALUY>

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

Integral University, Lucknow							
Effective From Session: 2025-26							
Course Code	CM506	Title of the Course	Business Research Methodology	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Objective	The course is designed to provide sufficient theoretical inputs to conduct varied types of researches relating to different problems of industry and business for accurate prediction, decision and control action.						

Course Outcomes	
CO1	To describe the meaning and role of Business Research Methodology.
CO2	To formulate the research problem and understand the major research designs.
CO3	To determine data sources and learn the art of designing a questionnaire.
CO4	To enable students to analyze data using various techniques and learn how to communicate the results and follow up.
CO5	Ability to prepare a research report.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mappe d CO
1	Introduction	Nature, scope and significance of Business Research Methodology, Scientific Methods of Research, Research-Process, and Research Design.	12	CO1
2	Research Problem	Selection and formulation of Research Problem, Defining the scope and significance, Research Methodology, Hypotheses.	12	CO2
3	Collection, Tabulation, and Analysis of Data	Types of Data and their characteristics, Methods of Data Collection Questionnaire, Schedules, Interview, Observation, Sources of Secondary Data, Analysis of data through Statistical Tools.	12	CO3
4	Interpretation on of Data	Different statistical techniques of data analysis, testing hypothesis – chi-square test, t-test, f-test, Z test, Interpretations.	12	CO4
5	Preparation of Report	Report writing- Steps in report writing, Layout of research reports, types of report, mechanics of writing research report &Precaution.	12	CO5

Reference Books:

Manoj Dixit, Research Methodology, New Royal Book Co., Lucknow,2019
 Anderson, Durason and Poole – Thesis and Assignment, Wiley Eastern Ltd.2018
 Pauline, V. Young – Scientific Social Surveys and Research, Prentice Hall of India,2020
 Kothari, C.R. – Research Methodology: Methods and Techniques, Wiley Eastern,2020
 Redman and Mory – The Romance of Research,2019.

e-Learning Source:

<https://youtu.be/zK27IMrWkKw>

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	1	2	1	3	3	2	2
CO2	3	1	1	2	1	2	2	1	3
CO3	2	1	1	1	1	1	1	1	1
CO4	2	2	1	2	-	2	2	-	2
CO5	2	1	-	2	1	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: 2025-26

Course Code	CM507	Title of the Course	Entrepreneurship & Small Business Management	L	3	T	1	P	0	C	4
Year	II	Semester	III								
Pre-Requisite	None	Co-requisite	None								
Course Objectives	The basic objective of this course is to develop an understanding of basic concepts in the area of entrepreneurship and also highlight the role and importance of entrepreneurship for economic development.										

Course Outcomes

CO1	To be familiarized with the fundamentals of entrepreneurship and its role in economic development and to motivate them towards entrepreneurial activities.
CO2	To understand the concept of entrepreneurial development and how far different institutions have helped in the overall development of Entrepreneurship.
CO3	To understand the concept of entrepreneurial motivation and its applicability to different sectors of the economy for overall development.
CO4	To know the importance of rural entrepreneurship and how rural entrepreneurship can help in the overall economic development of India.
CO5	To make students aware about how small business are formed in the light of the legal and regulatory framework in India.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Concept of entrepreneur, Distinction between entrepreneur and manager, Functions of entrepreneurs. Concept and nature of entrepreneurship, Role of entrepreneurship in economic development.	12	CO1
2	Development of Entrepreneurship	The emergence of the entrepreneurial class in India, Environmental factors affecting entrepreneurship, Location mobility of entrepreneurs, Entrepreneurship development programs, Institutions for Entrepreneurship Development, and Entrepreneurial performance in India.	12	CO2
3	Entrepreneurial Motivation	Concept and theories of motivation, Motivation for starting enterprises, Testing Entrepreneurial motivation, developing achievement motivation, and entrepreneurial behavior.	12	CO3
4	Rural Entrepreneurship	Meaning of Rural Entrepreneurship, the need for Rural Entrepreneurship, rural industrialization in retrospect, the problem of Rural Entrepreneurship, and the development of Rural Entrepreneurship.	12	CO4
5	Establishing a Small Enterprises	The startup process, project identification, selection of the project, project formulation, assessment of project feasibility, analysis of a project, preparation of project report, selection of site/location and legal consideration.	12	CO5

Reference Books:

Robert Hisrich, Michael Peters and Dean Shepherd: Entrepreneurship (TMH), The 9th Edition.

Gupta, V.B. & N.P. Srinivasan: Entrepreneurial Development (Sultan Chand & Sons) Edition 2011.

Vasant Desai: Management of a Small-Scale Industry (Himalaya publishing house) Edition 2012.

Vasant Desai: Management of a Small-Scale Industry (Himalaya publishing house) Edition 2009.

Gupta, V.B. & N.P. Srinivasan: Entrepreneurial Development (Sultan Chand & Sons) Edition 2008.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc21_mg70/preview

<https://www.edx.org/learn/entrepreneurship>

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

PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	-	1	-	2	-	-	1	1	2
CO2	-	1	-	1	-	-	-	1	-
CO3	2	1	1	1	1	1	1	3	1
CO4	1	3	1	-	-	1	2	1	1
CO5	1	1	2	2	1	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 Session: 2025-26							
Course Code	CM537	Title of the Course	Internship	L	T	P	C
Year	II	Semester	III	0	0	2	1
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	Upon finishing the course students will be able to come up with a gain of professional work in industry and research project experience.

Unit No.	Title of the Unit	Content of Unit
1	Internship	<p>Students are encouraged to undertake internships in suitable industries, consultancies, non-profit organizations, institutions, protected areas, and other relevant sectors to gain first and experience in corporate environmental management and real-world office settings. During the internship, each student will work independently on a chosen topic, guided by an assigned mentor. The internship will culminate in a detailed report that addresses various aspects of corporate culture, focusing on issues encountered within the industry context. The project must include a comprehensive review of the existing literature and provide an in-depth analysis based on the student personal research. are to begin at the start of the semester, and students are required to undertake fieldwork for data collection and surveys to support their findings. The completed project report must be submitted to the University for appraisal and acceptance. Reports must be typed on A4 size bond paper with 1.5 line spacing. High-quality illustrations, charts, and photographs are encouraged to support the report content. The final document should be free from spelling or grammatical errors. Students are required to submit their completed internship report one month prior to the practical examination at examiner appointed by the Controller of Examinations, Integral University, conducting the assessment. Additionally, students must prepare a PowerPoint presentation to present their findings and key insights from their fieldwork. The fieldwork and report will be evaluated solely by the external examiner, with the final assessment being conducted at the end of the year.</p> <p>Duration: The internship is to be completed after semester 3 and before the commencement of semester 4 of at least 60 Hours ; and it is to be assessed and evaluated in semester 4. Internship work Identification: Students may choose to undergo an Internship in Industry/Govt.OrganizationsNGO/MSME/RuralInternship/Innovation/IPR/Entrepreneurship. Students may choose either to work on innovation or entrepreneurial activities resulting in start-ups or undergo internship with industry/NGOs/Government organizations/Micro/Small/ Medium enterprises to make themselves ready for the industry</p>

Name & Sign of Program Coordinator	Sign & Seal of HoD
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Integral University, Lucknow
Department of Commerce
Study and Evaluation Scheme

Program: M.COM

Semester- IV

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.	CM 511	E-Commerce	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓				✓	3,4,8,11
2.	CM 512	Advanced Auditing	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
3.	CM 513	Industrial Economics	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓	✓	✓	4, 9
Finance																					
4.	CM 514	Financial Market Operation	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4
5.	CM 515	Strategic Financial Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓	✓			✓	4, 5, 9
6.	CM 516	Risk Analysis & Portfolio Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓	✓			✓	4, 5, 9
Marketing																					
7.	CM 517	Rural Marketing	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
8.	CM 518	International Marketing	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
9.	CM 519	Advertising & Brand Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
Human Resource																					
10.	CM 520	Change Management & Organizational Development	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
11.	CM 521	Advanced Human Resource Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
12.	CM 522	International Human Resource Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8

International Trade																					
13.	CM 523	Export Import Procedure & Documentation	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
14.	CM 524	International Labor Laws and Environment	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
15.	CM 525	Foreign Exchange & Trade Practices	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
16.	CM 526	Dissertation Project	Core	0	0	4	-	-	-	-	100	0:0:4	2	✓	✓	✓				✓	4,8, 9
17.	CM 527	Comprehensive Viva-Voce	Core	0	0	0	-	-	-	-	100	-	0	✓		✓	✓			✓	4, 8
Total				15	5	4	200	100	300	200	700		22								



Integral University, Lucknow

Effective from Session: 2025-26							
Course Code	CM 511	Title of the Course	E-Commerce	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The basic objective of this course is to make the student familiar with the mechanics for conducting business transactions through electronic means.						

Course Outcomes	
CO1	Be able to understand the concept of Digital Marketing & E-commerce in today's scenario.
CO2	To improve familiarity with current challenges and issues in E-commerce.
CO3	To know the concept of Electronic Data Interchange.
CO4	Evaluate different inventory levels with the help of EOQ, ELS and Just-in-time inventory. Cost of inventory holding in the supply chain can be obtained.
CO5	Understand the structure of logistic system and its functions.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Digital Marketing	Introduction to Digital Marketing & Website and Blog Development: Introduction to Digital Marketing and its Significance; Traditional Marketing Vs Digital Marketing; Digital Marketing Process; The contemporary digital revolution, digital transformation framework. Types of websites, Keywords, Understanding Domain and Webhosting, Building Website/Blog using CMS WordPress, Using Word Press Plug-ins; Blog Creation: Including Headlines, Links, Posts; Using various plugins like Eliminator	12	CO1
2	SEO& Email-Marketing	SEO& Email-Marketing: Introduction to SEO; SEO Keyword Planner Tools; On Page SEO Techniques: Indexing and Key Word Placement, Content Planning & Optimization, Global Information Distribution Networks - Components of the I - way - policy issues - Internet terminology - Internet Governance - An overview of Internet Applications.	12	CO2
3	SEM & Social Media Marketing	SEM & Social Media Marketing: Introduction to SEM, Mobile Marketing, Video Marketing on YouTube. Introduction to Social Media Marketing: Internet Protocol (IP) - Transmission Control Protocol (TCP) - Multimedia Concepts - Advantages of Internet. Electronic Data Interchange (EDI) - EDI and E. Commerce - EDI application in Business, Content Marketing, Content creation process, Influencer marketing.	12	CO3
4	Marketing Strategies & Analytics Tools	Using Marketing Strategies & Analytics Tools: Understanding Digital Marketing Strategies, Using Marketing analytics tools to segment, target, and position; Online PR and reputation management, Digital Marketing Strategies and its ROI. Using Google Analytics and other social media analytics tools. Using Apps and Gamification.	12	CO4
5	Applications of E-Commerce	Applications of E-Commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India, E-business Models Based on the Relationship of Transaction Parties, e-commerce Sales Life Cycle (ESLC) Model, Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Risks and Electronic Payment Systems, Electronic Data Interchange (EDI)	12	CO5

References Books:	
Vandana, Ahuja; Digital Marketing, Oxford University Press India, November 2015.	
David Kosiur, understanding Electronic Commerce, Addison Wesley, 1996.	
Soka, From EDI to Electronic Commerce, Tata McGraw-Hill, 1995.	
Ryan, Damian; Understanding Digital Marketing: marketing strategies for engaging the digital generation; Kogan Page, 2014.	
Ravi Kalakota: Frontiers of E-Commerce, Pearson.	
e-Learning Source:	
https://www.youtube.com/watch?v=taN56LK9APw	

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

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

Effective from Session: 2025-26

Course Code	CM 512	Title of the Course	Advanced Auditing	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To provide knowledge of corporate governance and auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards.						

Course Outcomes

CO1	To provide knowledge about basic principles governing audit.
CO2	To describe generally accepted auditing practices as per AAS and the role of the AAS board in setting up the standards.
CO3	To provide conceptual knowledge of significance, procedures, and techniques of internal control.
CO4	To comprehend various provisions of companies, audit and reporting under CARO 2003 and understand practical aspects through case studies.
CO5	To emphasize the roles of corporate governance, and audit committees and understand the impact of scams on the economy through case studies.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Auditing Concepts	Auditing concepts. Basic principles governing an audit - Relationship of auditing with other disciplines - Audit Programme - Vouching - Verification and Valuation.	12	CO1
2	Standards on Auditing	Standards on Auditing: Overview of Standard Setting Process Role of Auditing and Assurance Standard and Auditing and Assurance Standard Board in India. A brief study of Standards on Auditing issued by the ICAI.	12	CO2
3	Internal Control	Significance of Internal Control. Evaluation of internal control procedures - Techniques including questionnaire- Flowchart - Review of internal control.	12	CO3
4	Audit of Limited Companies	Preliminaries to the audit of a limited company - Audit of share capital transactions- Debentures and other transactions - Audit report with special reference to CARO 2003- Hierarchy of Audit regulations in India, Investigation, Forensic Audit, Environmental Auditing, Audit Data Analytics, Case Studies - Leading & Top Auditing Firms -Case studies.	12	CO4
5	Audit Committee and Corporate Governance	Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution - Powers of Audit Committee - Use of Computers for Audit purposes - Major Scams in India and its Impact on the Economy of the Country. Case Studies- Kingston Cotton Mill Company 1896, Satyam Scandal/Scam 2008 and 2G Spectrum Scam 2010.	12	CO5

References Books:

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

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

Boyd, Westfall and Stasch, Auditing: Test and Cases, Richard D. Irwin, Homewood, Illinois, 2021.

A Handbook of Practical Auditing – by B.N. Tandon, S. Sundharabahu & S Sudharsnam, Publisher: S.Chand Publishing, New Delhi.

Advanced Auditing and Professional Ethics – ICAI, <https://www.icai.org/Auditing Standard>

e-Learning Source:

<https://www.aicpa.org/research/standards/auditattest/sas.html>

<https://www.dummies.com/business/accounting/auditing/generally-accepted-auditingstandards/>

<https://youtu.be/iXVlirfAJRc>

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	1	-	1	1	3	2	2	1
CO2	2	-	1	1	1	2	2	2	1
CO3	2	2	0	1	0	2	2	2	1
CO4	2	2	1	1	1	2	2	2	1
CO5	2	1	1	1	0	2	2	2	1

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

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

Effective from Session: 2025-26

Course Code	CM 513	Title of the Course	Industrial Economics	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To familiarize and acquaint the student with the current theory and empirical work in Industrial economics. It starts by examining the internal structure of firms. It then moves on to the analysis of various aspects of strategic interaction between firms and the determinants of industrial.						

Course Outcomes	
CO1	To give the knowledge about the basics of industrial economics. Analyze the development of Indian Industries and critically appraise major Indian Industries
CO2	To understand how firms perform under different market structures and factors leading for the concentration of Industries.
CO3	To assess the industrial finance system in India. Also, to touch on the enclosing topics of labour participation and public sector undertakings in the Indian context.
CO4	To give a better understanding of the industrial legislation and labour welfare measures adopted in India.
CO5	To understand the role of external sources to Industrial development and globally challenges for Indian Industries.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Industrial Economics	Meaning, definition, classification and scope of Industrial Economics. Development of Indian Industries; Pre-Independence and Post- Independence. Appraisal of important Indian industries: Iron & Steel, Engineering, Sugar, Paper, Cotton & Synthetic Textile, Jute, Cement and Petrochemicals.	12	CO1
2	Market Structure and Principle of Industrial Localization	Market Structures and performance of the firms under different forms of the market and determinants, Measurement of market concentration: Herfindahl Index and Lerner Index; Industrial Location: meaning and determinants, Theories of Industrial Localization.	12	CO2
3	Industrial Finance in India	Main Sources of Industrial Finance Necessity & Significance of Industrial Finance Specialized Institution of Industrial Finance. Labour Participation in Management Small Scale Industries New Challenges before SSIs.	12	CO3
4	Industrial Legislation in India	Legislation in India: Industrial Development & Regulation, the problem of industrial labour & labour welfare measures.	12	CO4
5	Role of External Sector in Industrial Development	Foreign Direct Investment (FDI) and Industrial Growth, Trade Policies and Industrial Development, Impact of Exchange Rates on Industrial Output; Challenges and Opportunities in Global Markets.	12	CO5

References Books:

G. Rosen – Industrial Change in India, Publisher: Riverdale Co Pub (1 June 1988), ISBN-13 : 978-0913215203
S.C. Kuchchdail – Industrial Economy of India, 1965, Edition: [5th ed.], Publisher: Chaitanya Pub. House, Allahabad
M.Mehta – Structure of Indian Industries, Journal of the American Statistical Association, Vol. 51, No. 276 (Dec., 1956), pp. 690-693 (4 pages), Published by: Taylor & Francis, Ltd. on behalf of the American Statistical Association.
V.V. Giri – Labour Problem in Indian Industries, Asia Publishing House; 3rd Revised edition (21 June 1973), ISBN-13 : 978-0210336922
R.R. Barthwal- Industrial Economics: An Introductory Textbook, New Age International Private Limited; Fourth edition (1 August 2021); New Age International Pvt Ltd, ISBN-13 : 978-8195175543

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

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

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

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

Effective from Session: 2025-26							
Course Code	CM 514	Title of the Course	Financial Market Operation	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To understand the structure, instruments, and operations of the Indian financial system and markets.						

Course Outcomes	
CO1	The learner will understand the structure, components, and significance of the Indian financial system and its role in economic development.
CO2	The learner will gain insights into the Indian securities market, its instruments, functions, and the regulatory measures introduced by SEBI.
CO3	The learner will comprehend the functioning and importance of the Indian money market and its various instruments.
CO4	The learner will explore the history, structure, and operations of Indian stock exchanges and understand the trading mechanisms of NSE, BSE, and OTCEI.
CO5	The learner will understand credit rating systems, the role of credit rating agencies in India, and their methodologies for evaluating securities.

Unit No.	Title of the Unit		Contact Hrs.	Mapped CO
1	Indian Financial System	Structure of the Indian Financial System, An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Constituents of the Indian Financial System, Role of the financial system in economic development, Weaknesses of the Indian Financial System	12	CO1
2	Capital Market	Concept & Characteristics Functions, Capital market instruments – Equity shares, Preference shares, Convertible, Cumulative Preference shares, Warrants, Debentures and Bonds, SEBI measures for secondary market, Global Debt Instruments.	12	CO2
3	Money Market	Essentials of Developed Money Market, Money Market & Capital Market, Money Market Instruments – Call money, Commercial bills, Bank acceptances, Treasury bills, Commercial papers, Certificate of deposits, Repo Instruments, (Meaning and Features), Brief Idea of the Indian Money Market	12	CO3
4	Stock Exchange	History of stock exchanges, Meaning & Definitions, Functions, Distinction between stock exchange & commodity exchange, Organization structure, Stock exchange traders, Limitations of Indian stock exchanges, Steps in stock trading, Brief Overview of NSE, BSE, OTCEI	12	CO4
5	Trading and Rating	BSE – Different trading systems – Share groups on BSE, BOLT System, Different types of settlements, Pay-in and Pay-out, Bad Delivery, Short delivery, Auction, Risk management system in BSE & NSE, Margins, Exposure limits, Surveillance system, in BSE & NSE – Circuit breakers. Concept and types, functions of credit rating agencies, credit rating of Debt and other securities. Credit rating agencies in India - their rating scale and rating process.	12	CO5

References Books:	
Financial Services And Markets - Dr.S.Guruswamy	
financial Markets And Services – E.Gordon, Dr.K.Natrajan, Himalaya Publishing House	
e-Learning Source:	
https://onlinecourses.nptel.ac.in/noc25_mg22/preview	
https://ncfe.org.in/e-lms/	

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	1	2	1	-	1	1	-	-
CO2	1	1	2	-	-	2	-	-	1
CO3	1	1	3	-	-	1	-	-	-
CO4	2	2	2	-	-	2	2	-	-
CO5	2	1	2	-	-	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: 2025-26							
Course Code	CM 515	Title of the Course	Strategic Financial Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	This course develops skills in strategic financial planning, risk analysis, and mutual fund evaluation, while also focusing on valuing securities and analyzing mergers, acquisitions, and corporate restructuring.						

Course Outcomes	
CO1	To understand and apply strategic financial planning at various organizational levels.
CO2	To evaluate investment risks using statistical and conventional analysis techniques.
CO3	To analyze the structure, types, and performance of mutual fund schemes.
CO4	To apply valuation models to determine the value of bonds, shares, and other securities.
CO5	To assess the financial and strategic aspects of mergers, acquisitions, and corporate restructuring.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Introduction: Meaning of strategic financial management, function of strategic financial management, Strategy at different hierarchy levels, financial planning.	12	CO1
2	Risk Analysis in Capital Budgeting:	Risk analysis in capital budgeting: Introduction, Nature of Risk, Statistical Techniques for Risk Analysis, Conventional Techniques of Risk Analysis, Sensitivity Analysis, Scenario Analysis, Simulation Analysis, Decision Trees for Sequential Investment Decisions,	12	CO2
3	Mutual funds	Basics of Mutual Funds, Classification of Mutual Funds, Types of Schemes, Advantages and Disadvantages of Mutual Fund, Terms associated with Mutual Funds, Evaluation of Mutual Funds, Role of Fund Manager in Mutual Funds, Role of FII in Mutual Funds,	12	CO3
4	Valuation of Securities	Valuation of Securities: Concept of Valuation, Required Rate of Return, Basic Valuation Model, Bond Valuation, Yield to Maturity (YTM), Valuation of Convertible Debentures, Valuation of Deep Discount Bonds (DDB), Valuation of Preference Shares, Valuation of Equity Shares.	12	CO4
5	Corporate Restructuring, Mergers and Acquisitions	Corporate Restructuring, Mergers and Acquisitions: Introduction, Corporate Restructuring and Business Combination, Types of Business Combinations, Mergers and Acquisitions in India, Motives and Benefits of Mergers and Acquisitions, Valuation under Mergers and Acquisitions: DCF Approach, Financing a Merger, APV Approach to Merger Valuation,	12	CO5

Reference Books:

Pandey, I. M. (Latest Edition). *Financial Management*. New Delhi: Vikas Publishing House.

Rustagi, R. P. (Latest Edition). *Financial Management: Theory, Concepts and Problems*. New Delhi: Taxmann Publications.

Frank K.R. & Keith E. Brown, Investment Analysis & Portfolio Management, Cengage Learning Pvt. Ltd., New Delhi, 2017 India

Sharpe & Alexander, Investments, PHI Publication, New Delhi 2013

e-Learning Source:

https://youtu.be/_nM2dIFALQ?si=I-iJF076RADfT1af

<https://youtu.be/kVill4xB64?si=PIhXID2BW4CGrZfx>

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

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

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

Effective from Session: 2025-26							
Course Code	CM 516	Title of the Course	Risk Analysis & Portfolio Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The primary objective of this course is to equip students with a comprehensive understanding of the theories, tools, and techniques used in evaluating investment opportunities and managing financial portfolios						

Course Outcomes	
CO1	Understand the environment of investment, the financial market, and the workings of a regulatory body.
CO2	Analyze the risk-return relationship and its framework.
CO3	To understand the various tools used for equity analysis
CO4	Analyze portfolios along with a deep understanding of Capital market theory and associated models.
CO5	Construct, select, and evaluate portfolios along with a basic understanding of Mutual funds

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Investment Analysis	Concept of investment, objective of Investment, investment and speculation, investment and gambling, investment process, alternatives of investment, Securities and security markets, financial intermediaries, SEBI and its guidelines; Investor protection.	12	CO1
2	Risk Analysis	Risk & Return: Concept of Risk, Measures of risk and return, calculation, systematic and unsystematic risk components. Efficient market theory. Evaluation of financial risks, Value at Risk (VAR).	12	CO2
3	Fundamental Analysis	Fundamental Analysis: Economic analysis, Industry analysis, Company analysis, financial analysis, Technical Analysis: Dow theory, Elliott's wave theory, Relative strength Analysis, Moving average analysis.	12	CO3
4	Portfolio Analysis	Portfolio Analysis and Selection: Portfolio concept, Portfolio risk and return, Beta as a measure of risk, calculation of beta, Selection of Portfolio: Markowitz's Theory, Single Index Model, Capital market theorem, CAPM (Capital Asset Pricing Model), Arbitrage Pricing Theory, Traditional Portfolio Selection.	12	CO4
5	Performance measurement of portfolios	Performance measurement of portfolios- Sharpe ratio; Treynor ratio; Jensen's Alpha, Finding alternatives, formulation of portfolio strategy, Assets allocation strategy, portfolio revision and rebalancing. Portfolio Management and Mutual Fund Industry.	12	CO5

Reference Books:

- Chandra P., Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill, 2016 New Delhi.
- Fischer & Jordan, Security Analysis & Portfolio Management, Pearson Education, 2014 New Delhi
- Frank K.R. & Keith E. Brown, Investment Analysis & Portfolio Management, Cengage Learning Pvt. Ltd., New Delhi, 2017 India
- Sharpe & Alexander, Investments, PHI Publication, New Delhi 2013

e-Learning Source:

- <https://unacademy.com/lesson/investment-portfolio-management/S6GI2ZQ5>
- https://onlinecourses.nptel.ac.in/noc21_mg99/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	1	2	1	1	2	1	1	1
CO2	1	2	1	1	2	-	-	-	1
CO3	1	-	1	-	-	1	1	1	-
CO4	-	1	-	1	1	-	-	1	1
CO5	1	-	1	-	1	1	2	1	1

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

Name & Sign of Program Coordinator

Sign & Seal of HoD



Integral University, Lucknow

Effective from Session: 2025-26

Course Code	CM 517	Title of the Course	Rural Marketing	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To equip students with a comprehensive understanding of the unique characteristics, challenges, and opportunities within rural markets.						

Course Outcomes

CO1	To gain an overview of rural markets and emerging perspectives of rural marketing
CO2	To learn about Rural Customers and the institutions engaged in rural marketing.
CO3	To understand the concept of Agriculture Marketing, its challenges and opportunities
CO4	To learn about rural market selection strategies.
CO5	To acquire knowledge on Rural Marketing Mix

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Rural Marketing	Defining Corporate Rural Marketing, The Evolution of rural Marketing The Rural marketing Environment, Structure of rural markets Rural markets – Changing scenario Rural and Urban Markets: A Comparative Analysis Rural Marketing: Challenges and Opportunities	12	CO1
2	Understanding the Rural Consumer	Changing profile of rural consumers The Factors affecting Purchase Decision The Buying Decision Process Opinion Leadership Process Diffusion of Innovation & Brand Loyalty	2	CO2
3	Agriculture Marketing	Concept, Nature and Types of Agriculture produce, concept and types of Agricultural Markets. Marketing channels. Methods of Sales. Market functions - Contract Marketing (Farmer – Processor linkage) Distress sales.	12	CO3
4	Market Selection	The Rural Market Research, Selection of Markets, The STP Approach, Rural Marketing Strategies- The Marketing Strategy Planning, Execution & Implementing	12	CO4
5	Rural marketing Mix	Product- New Product Development for the Rural Market, Product Life Cycle Pricing, Promotion & Place Strategies, Pricing policies - innovative pricing methods for rural markets - e rural marketing, Organized Retailing	12	CO5

Reference Books:

Balram Dogra, Rural Marketing: Concepts and Practices, Tata McGraw-Hill

Kashyap Pradeep Raut Siddhartha Raut, The Rural Marketing Book, Biztantra Publication

Ramkishan Y New Perspectives in Rural & Agricultural Marketing Jaico Books

Rural Marketing in India- Strategies & Challenges New Century Publications

e-Learning Source:

<https://exed.iima.ac.in/programme-details.php?id=NDc3>

<https://www.udemy.com/course/rural-marketing-promote-advertise-and-distribute/?srsltid=AfmBOoqo-WJmSa55QHfjIT8RjXjuDyPf6BZVp6Uq7OVRSE64RVfT8ZUI>

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

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

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

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

Effective from Session: 2025-26

Course Code	CM 518	Title of the Course	International Marketing	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objective	To provide students with a comprehensive understanding of international marketing concepts, strategies, and practices. It aims to equip learners with the knowledge to analyze global marketing environments, make informed decisions regarding product, pricing, promotion, and distribution in international markets.						

Course Outcomes	
CO1	To recognize the Concept and scope of International marketing
CO2	To understand the strategic considerations and implications of entering international markets
CO3	To provide insights into the product and pricing decisions in international markets.
CO4	To develop a comprehensive understanding of the promotion and distribution aspects of international marketing.
CO5	To expose students to the current and emerging issues in international marketing, with emphasis on ethical and social considerations.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to International Marketing	Nature, Importance, Features and Scope of International Marketing, Comparison of Domestic and International Marketing, Environment and Sustainability, Opportunities and Challenges in International Marketing, Stages of International Marketing Involvement, Motivating Factors of International Marketing, Reasons and Strategies of Internationalization	12	CO 1
2	International Business Entry & Development	Strategic effects of going international, Strategies employed by Indian companies to sustain globally, Global Market Entry Strategies – Export/Import, International Intermediaries – EMC's, Trading Companies, Licensing, Franchising, FDI, Local presence – Inter firm co-operation, MNC's and Globalisation, Merger's and Acquisitions	12	CO 2
3	International Product & Pricing Policy	Global Product – Product standardization and Adoption – Global Brands, Trademarks, Packaging and Labeling – International marketing of services – Global pricing , Export pricing ,Global Pricing strategies for international market	12	CO 3
4	International Promotion And Distribution Decisions	Complexities and issues in promotion decision, International promotion mix decision – Advertising, personal selling, sales Promotion and public relations, Functions and types of distribution channels, Channels selection decisions, Selection of foreign distributors/ Agents & managing relation with them	12	CO 4
5	Emerging issue and developments in international marketing	Ethical and social issues, International marketing of services , Information technology and international marketing. Impact of globalization, World trade organization.	12	CO 5

Reference Books:

Daniel Baack, Barbara Czarnecka, Donal Baack, International Marketing, 2e, Sage, 2019.

Varshney& Bhattacharya: International marketing management, Sultan Chand & Sons, Edition 9th.

International Marketing with PowerWeb by Philip R. Cateora, John Graham, Hardcover, Publisher: McGraw-Hill/Irwin

P.K. Vasudeva, International Marketing, 4th edition, Excel Books, 2012.

e-Learning Source:

<https://archive.nptel.ac.in/courses/110/105/110105157>

<https://study.sagepub.com/baack2e>

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

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

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

Effective from Session: 2025-26

Course Code	CM 519	Title of the Course	Advertising & Brand Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To equip students with the knowledge and skills to plan, evaluate, and manage advertising campaigns, sales promotions, and brand strategies effectively.						

Course Outcomes

CO1	To understand the core concepts of advertising and apply media planning strategies in campaign development.
CO2	To analyze the role of ad agencies and evaluate advertisement effectiveness using industry-standard models.
CO3	To apply sales promotion tools for consumers, dealers, and sales teams, and assess their strategic impact.
CO4	To evaluate key branding elements including brand image, identity, positioning, and their influence on customer loyalty.
CO5	To develop and manage brand portfolios, including brand extensions and product relationships in a strategic context.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Advertising Basics and Media Planning	Advertising and the marketing process, Media planning and selection, Campaign planning and launching. Message designing and development. Advertising budgeting, Corporate Advertising.	12	CO1
2	Ad Agencies and Performance Evaluation	The role and working of an Ad Agency. Measurement of Advertisement Effectiveness - DAGMAR Approach. Pre-Testing, Post-Testing Techniques of measuring Ad. Effectiveness.	12	CO2
3	Sales Promotion Techniques	Sales Promotion- Consumer Promotion, Dealer Promotion, Sales Force Promotion. Sales force planning and execution. Recent trends.	12	CO3
4	Branding Concepts and Loyalty	Brands - Brand Hierarchy, Brand Personality, Brand Image, Brand Identity, Brand Positioning; Brand Equity, Value addition from Branding - Brand - customer Relationships, Brand Loyalty and Customer Loyalty.	12	CO4
5	Brand Portfolio Management	Managing Brands; Brands Creation, Brand Extensions, Brand-product Relationships, Brand Portfolio	12	CO5

Reference Books:

Keller, K. L. (2012). Strategic Brand Management: Building, Measuring, and Managing Brand Equity

Percy, L. (2015). Strategic Advertising Management

Clow, K. E., & Baack, D. (2017). Integrated Advertising, Promotion, and Marketing Communications

Shimp, T. A., & Andrews, J. C. (2018). Advertising, Promotion, and Other Aspects of Integrated Marketing Communications

e-Learning Source:

<https://www.youtube.com/watch?v=kOSzGhHse-M&pp=ygUMSF1gYW5hbHl0aWNz>

https://www.youtube.com/watch?v=mhMorNa1uB8&list=PLsh2FvSr3n7ch3k39k-GBYlyNs41_N2D2

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

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

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

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

Effective from Session: 2025-26

Course Code	CM 520	Title of the Course	Change Management & Organizational Development	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The course aims to provide a conceptual and practical understanding of organizational change and development, while exploring various models, tools, and techniques for managing change effectively in dynamic environments.						

Course Outcomes

CO1	Understand the fundamental concepts, types, and processes of change in organizations.
CO2	Evaluate various change models and OD interventions for organizational effectiveness.
CO3	Analyze resistance to change and strategies to overcome it.
CO4	Apply techniques for diagnosing organizational issues and designing development programs.
CO5	Demonstrate the role of leadership and culture in facilitating and sustaining change.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Change Management	Definition, nature, and types of change, Forces of change (internal & external), Planned vs. emergent change, Process of organizational change. Coping with Change and Transient Competitive Advantage, Sustainable Development, OD and Management of Change.	12	CO 1
2	Models and Strategies for Change	Comparison of Various Planned Change Models: Lewin's Change Model, Kotter's 8-Step Change Model, McKinsey 7-S Model, Diagnostic for Organization Development and Change, Steps in Successful Organizational Change.	12	CO 2
3	Resistance to Change and Change Agents	Causes of resistance, Overcoming resistance, Role of change agents, Communication and stakeholder management, Transorganizational OD Intervention, OD Interventions through Human Resource Functions, Organization Learning - Relevance and Possibility.	12	CO 3
4	Organizational Development Concepts and Interventions	Organizational Development - Cultural and Economic Contexts, Organization Development - Global and Trans-organizational, Organizational Development in the Entrepreneurial Firms, OD Interventions in Family-Owned Entrepreneurial Firms.	12	CO 4
5	Sustaining Change and Role of Leadership	Institutionalization of change, leadership in a change process, organizational culture and change, evaluation and feedback mechanisms, organizational development in not-for-profit organizations (NPOs), and social enterprises (SEs).	12	CO 5

Reference Books:

Stephen P. Robbins, Organizational Behavior Concepts, Prentice Hall, India.

Aswathappa. K, Organisational Behaviour. Himalaya Publishing House.

Likert R, "The Human Organization", McGraw Hill, New York

Apple White, Phillip B, Organizational Behaviour", Printice Hall, Englewood Cliffs.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc23_mg57/preview

https://onlinecourses.swayam2.ac.in/cec22_ge25/preview

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

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

Effective from Session: 2025-26

Course Code	CM 521	Title of the Course	Advanced Human Resource Management		T	P	C
Year	II	Semester	IV		1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To equip students with an in-depth understanding of advanced concepts, strategies, and practices in Human Resource Management. The course aims to develop the ability to critically analyze HRM trends, align HR strategies with organizational goals, and apply innovative solutions to contemporary HR challenges						

Course Outcomes

CO1	Analyze strategic HRM frameworks and their impact on organizational performance.
CO2	Evaluate talent management and development strategies in the context of global competitiveness.
CO3	Assess HR analytics, technology, and metrics for data-driven decision-making.
CO4	Interpret and apply labor laws, ethical considerations, and diversity management practices
CO5	Develop and recommend solutions to emerging HRM challenges using real-world case studies.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Strategic Human Resource Management	Meaning - Strategy, Strategic Management and Strategic HRM, Difference between Traditional HRM and Strategic HRM, Process of Linking HR Strategy with Organisational Strategy, Corporate and SBU Strategy VIS-A-VIS Appropriate HR Strategies, Benefits and Barriers of SHRM	12	CO 1
2	Managing Global Human Resources	International HRM - Definition and Need, Differences between IHRM and Domestic HRM, HR functions at international level (Recruitment, Selection, Performance Management, Compensation, Cross-cultural Training & Development), The Expatriate and Repatriation (Stages and Problems)	12	CO 2
3	Managing Power, Politics, and Culture	Definition and Sources of Power, Effective use of Power in the organization, Power Tactics, Politics, Types of Political Activities, Meaning of Organizational Culture, Essence of Culture, Creation of Culture, Sustaining Culture, Effects of Culture	12	CO 3
4	Emotional Intelligence	Emotional Intelligence (Concept and Goleman's Theory of EI), HR Six Sigma Process, Knowledge Management, Flexi-time, Contingent Workforce, Talent Management.	12	CO 4
5	Recent Trends in HRM	E-HRM and various aspects (E-Job Design, E- Recruitment, E- Selection, E- Performance Appraisal, E- Training & Development), HR Accounting (Meaning, Objectives, Advantages, Limitations and Methods of HR Valuation), HR Audit (Meaning, Objective, Scope and Process), HR issues in Business Process Outsourcing,	12	CO 5

Reference Books:

Human Resource Management by Gary Dessler (Pearson)

Human Resource Management by K. Ashwathappa (Tata McGraw Hill)

Human Resource Management by C.B. Gupta (Sultan Chand & Sons)

Human Resource Management by Biswajeet Pattanayak (PHI)

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc23_mg64/preview

https://onlinecourses.swayam2.ac.in/cec24_mg21/preview

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

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

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

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

Effective from Session: 2025-26

Course Code	CM 522	Title of the Course	International Human Resource Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To Understand the fundamental principles and challenges of managing human resources in an international context.						

Course Outcomes

CO1	To understand international human resource management's scope, significance, and ethical challenges.
CO2	To analyze international recruitment and expatriate selection strategies.
CO3	To Explain training frameworks and development practices for global roles.
CO4	To evaluate international compensation structures and influencing factors.
CO5	To assess key global HR issues and compare HRM practices across countries

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Foundations of International HRM	Defining international HR, difference between domestic and international human resource, Variables determining difference between domestic and international human resource, Challenges of International human resource management, international business ethics and human resource management.	12	CO1
2	International Recruitment and Selection	Approaches to international Recruitment ethnocentric, polycentric, geocentric, region-centric; Selection process-factors effecting in expatriate E selection process, technical ability, cross-cultural suitability, individual adjustments, family adjustments IHRM practices – USA, UK, Japan and India A comparative study	14	CO2
3	Training and Development in International Contexts	Concept, Role of Expatriate Training, Components of Effective Pre - departure Training Program, Developing Staff through International Assignments	10	CO3
4	International Compensation Strategies	Forms of compensation and factors that influence compensation policy, key components of international compensation, Approaches to international compensation, compensation practices across the countries, emerging issues.	12	CO4
5	Emerging Issues in global HRM	Key issues in international HR: Trade unions and international HR, the response of trade unions to multi nationals, the issue of social dumping, the impact of digital economy, HRM Practices in Different Countries: Japan, USA, UK, India and China.	12	CO5

Reference Books:

S. K. Bhatia, International Human Resource Management, Deep & Deep Publications, 2005

Aswathappa, K., & Dash, S. (2020). International Human Resource Management|. McGraw-Hill Education.

Edwards, T. (2017). International Human Resource Management. Pearson Education Limited.

Srinivas, R. Kandula (2018). International Human Resource Management. Sage.

e-Learning Source:

<https://www.studynama.com/community/threads/465-international-human-resource-managementpdf-lecture-note-ebook-download-mba>

<https://www.youtube.com/watch?v=cZip3IoqTA0&list=PLsh2FvSr3n7dWTxH53hh3gH0jJYsqP8VX>

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

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

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

Effective from Session: 2025-26

Course Code	CM 523	Title of the Course	Export Import Procedure & Documentation	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To enable learners to understand and apply the procedures, documentation, and regulatory aspects of export and import operations in international trade.						

Course Outcomes	
CO1	Learners will be able to explain the structure and significance of India's foreign trade and related global frameworks
CO2	Learners will be able to apply export procedures, including costing, documentation, payment methods, financing, and risk management
CO3	Learners will be able to describe the import process including licensing, documentation, customs procedures, and government schemes
CO4	Learners will be able to analyze export-import licensing policies and perform basic accounting for foreign trade transactions.
CO5	Learners will be able to identify institutional support systems, apply for export incentives, and understand benefits under EOU, EPZ, FTZ, and trading house schemes.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Trade	India's Foreign trade: direction, composition, advantage, and disadvantage; Difference between home trade and foreign trade; significance of procedures and documentation in foreign trade; WTO provisions; Aligned Documentation system; official machinery for trade procedures and documentation; ITC(HS) classification System; INCOTERMS; Nature of export/trading houses.	12	CO 1
2	Export Trade Procedure and Documentation	Export: Meaning, Definition and Classification; Export costing & pricing strategies; Export Documentation; Export Contract; Methods/Terms of payments for Exports: Documentary credit and collection; Export Financing: Pre Shipment and Post Shipment Financing; Role of Export Credit Guarantee Corporation of India (ECGC of India). Quality control and inspection in Exports; Type of risks; Cargo insurance: Contract, procedures and documentation for claims.	12	CO 2
3	Import Trade Procedure and Documentation	Import policy and regulation in India; Import of: capital goods under EPCG scheme, raw material; Import licensing procedure; Import Documentation: Pre-Import Procedure; Steps in Import Procedure, Legal Dimensions, Customs Formalities, Warehousing of Imported goods, Exchange Control Provisions; Marine Insurance: types & policies	12	CO 3
4	Licensing policy and Trade Accounting	Export licensing policy; Import licensing policy; balance of trade, balance of payments; accounting of foreign exchange transactions in the books of exporter and importer; Central Excise and custom clearance regulations- Procedures and Documentation.	12	CO 4
5	Institutional Support	Institutional Support for India's Foreign Trade; Export Incentives: Financial & Non-Financial; Schemes for import of capital goods (w.e.f. July 2018); Procedures and documentation for new/second hand capital goods; Export/trading/star trading/superstar trading houses: Objective, criteria and benefits, procedures and documentation; EOU / FTZ/ EPZ units: Objectives, criteria and benefits; International Logistics.	12	CO 5

Reference Books:

Madhurima Lall & Sultan Ahmad, Export Import Procedure and Documentation, Sultan Chand & Sons.

Aseem Kumar, Export and Import Management, Excel books.

Export Documentation and Procedures, Nabhi Publications, New Delhi

Bimal Jaiswal & Kamal Y, Export Import Procedure & Documentation

e-Learning Source:

<https://egyankosh.ac.in/bitstream/123456789/10292/1/Unit-8.pdf>

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

Effective from Session: 2025-26

Course Code	CM 524	Title of the Course	International Labor Laws and Environment	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To provide students with in-depth knowledge of international labour rights, institutions, conventions, and their interaction with environmental regulations and sustainable business practices.						

Course Outcomes

CO1	Learner enable to understand the evolution of global labour rights, the structure and functions of the ILO.
CO2	Learner enable to analyse key ILO Conventions, understand the ratification process, and evaluate their impact on national labour laws.
CO3	To enable to identify labour issues faced by vulnerable groups and examine the international frameworks protecting their rights.
CO4	Students will be able to assess how CSR, global codes of conduct, and ESG policies influence labour rights and business practices globally.
CO5	Students will be able to understand the link between environmental protection and labour, including how green policies and SDGs support decent work.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Global Labour rights & International Labor Organization	Evolution of Global Labour Rights; ILO: Introduction, Objective, functions, and structure; ILO Constitution, Fundamental Principles and Rights at Work; Finance of ILO; Impact of globalisation on labour rights; Role of ILO in promoting decent work globally	12	CO1
2	International Labour Standards (ILS)	International Labour Standards: Conventions and Recommendations; International Labour Code; Ratification Procedure; International Labour Standards and their Influence on Indian Labour Legislation	12	CO2
3	Labour Rights	Child labour, Forced labour and human trafficking, Labour migration Indigenous people, Disabled persons, Gender, equality and diversity, Access to rights for workers in informal and precarious employment, Domestic workers. UN Human Rights Instruments	12	CO3
4	Corporate Accountability and Labour Rights	Corporate Social Responsibility (CSR) and business accountability; International codes of conduct and voluntary compliance; Global supply chains and labour exploitation; Role of multinational enterprises and international framework agreements; UN Guiding Principles on Business and Human Rights; Environmental, Social, and Governance (ESG) criteria in labour policies	12	CO4
5	Environmental Sustainability and Labour	Interlinkages between labour rights and environmental protection; Environmental degradation and impact on workers' health and livelihoods; Role of ILO in promoting green jobs and sustainable enterprises; Climate change and labour market transitions; International environmental agreements (e.g., Paris Agreement, Rio Declaration) and their labour implications; Sustainable Development Goals (SDGs) and Decent Work Agenda	12	CO5

Reference Books:

Arturo Bronstein, International and Comparative Labour Law: Current Challenges (Palgrave Macmillan and International Labour Office, 2009)

Suggested Readings: Arturo Bronstein, International and Comparative Labour Law: Current Challenges (Palgrave Macmillan and International Labour Office, 2009) Milman-Sivan, Faina. Labor Rights and Globalization: An Institutional analysis of the International Labor Organization

Suggested Readings: Arturo Bronstein, International and Comparative Labour Law: Current Challenges (Palgrave Macmillan and International Labour

<https://egyankosh.ac.in/bitstream/123456789/6908/1/Unit-4.pdf>

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	-	1	-
CO2	1	-	1	1	1	1	1	-	-
CO3	1	-	1	1	-	1	-	-	-
CO4	1	-	1	1	-	1	-	-	1
CO5	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

Effective from Session: 2024-25

Course Code	CM 525	Title of the Course	Foreign Exchange & Trade Practices	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To help learners grasp the structure and functions of foreign trade and exchange, including policy, control, and institutional frameworks.						

Course Outcomes

CO1	The learner will be able to explain the fundamentals and theories of foreign trade and understand India's foreign trade policy.
CO2	The learner will be able to describe the structure of foreign exchange markets and the role of RBI in managing foreign exchange.
CO3	The learner will be able to analyze exchange rate theories and understand various exchange rate systems.
CO4	The learner will be able to understand the objectives and methods of exchange control and assess foreign exchange risks.
CO5	The learner will be able to identify the roles of regulatory bodies and evaluate the impact of trade agreements and institutions on foreign trade.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Fundamentals of Foreign Trade	Foreign Trade: Basics, Needs, Importance; Internal vs international trade; Theories of International Trade; India's foreign trade policy: objectives, features, and recent developments; Free Trade V/S Protectionism; Trade Barriers: Tariff and Non-Tariff.	15	CO1
2	Foreign Exchange Management	Foreign Exchange: Concept and Significance; Functions of Foreign Exchange Department; Foreign Exchange Market: structure and participants; Role of RBI in management of Foreign Exchange Reserves; Types of foreign exchange transactions: spot, forward, swap, options; Exchange rate quotations: direct, indirect, cross rates	15	CO2
3	Exchange Rate Theories & Determination	Theories of Foreign Exchange: Bullion Based, Purchasing Power, Balance of Payment, Basket of currency approach; Spot Rate, Forward Rate; Real and Nominal Effective Exchange Rate; Cross Currency Rates; Tobin Tax; Equilibrium Rate of Exchange; Exchange rate systems: Fixed, Floating, and Managed floating.	15	CO3
4	Exchange control	Exchange Control: Objectives and methods; Exchange Control mechanism in India; FERA; FEMA; Foreign Exchange Risk Exposure.	15	CO4
5	Regulatory bodies and Institutional framework	National Regulatory bodies: RBI, SEBI, DPIIT; EXIM bank, ECGC; International Institutions: IMF, GATT, UNCTAD, WTO; Trade Agreements & Regional Cooperations: SAFTA, NAFTA, ASEAN, EU.	15	CO5

Reference Books:

Andley and Mattoo: Foreign Exchange Principles and Practice; S. Chand & Sons, New Delhi

Jeevanandam: Foreign Exchange; S. Chand & Sons, New Delhi

Bhagwati J. Srinivasan – T-Foreign Trade regimes and Economics development

e-Learning Source:

<https://egyankosh.ac.in/bitstream/123456789/6398/1/Unit-5.pdf>

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