



**Integral University, Lucknow**

**Department of Commerce and Business Management**

**Study and Evaluation Scheme**

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

**Semester- III**

S. No.	Course code	Course Title	Type of Paper	Period Per Hr./Week/Sem			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes								
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal	
1	BM262	Management Accounting and Practices	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓						4,9
2	BM202	Corporate Law	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓		4,9
3	BM264	Financial Management & Control	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓						4,9
4	BM201	Cost Accounting	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓						4,9
5	BM265	Auditing and Assurance	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓		4,9
6	BM206	Income Tax	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓				✓		4,9
<b>Total</b>				<b>18</b>	<b>6</b>	<b>0</b>	<b>240</b>	<b>120</b>	<b>360</b>	<b>240</b>	<b>600</b>		<b>24</b>									

L = Lecture, P = Practical, T =Tutorials, C= Credit, CT = Class Test, TA=Teacher Assessment, ESE=End Semester Examination Subject Total = Sessional Total (CA) + End Semester Exam(ESE)



**Integral University, Lucknow**

**Effective from Session: 2020-21**

<b>Course Code</b>	BM 262	<b>Title of the Course</b>	Management Accounting and Practices	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				

**Course Objectives**  
The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders

**Course Outcomes**

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

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Application of Accounting standards</b>	Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement.	10	CO1
2	<b>Preparation of single-entity financial statements</b>	Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss, and balance sheet with adjustments pertaining to the standards covered in module 1)	10	CO2
3	<b>Group Accounts -basics</b>	Concept of Group – concepts of parent, subsidiary & associate –concept of control of parent over subsidiary – concept of non-controlling interest –basics of consolidation –identify which entity should prepare consolidated financial statements	8	CO3
4	<b>Preparation of consolidated financial statements</b>	Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate –computation of fair value of net assets, goodwill, and Non-Controlling Interest (NCI) on date of acquisition - computation of group reserves on date of consolidation –fair value adjustments on consolidation –effects of intra-group trading on consolidation –effect of the disposal of parent’s investment in a subsidiary in parent’s individual financial statements and in consolidated financial statements	9	CO4
5	<b>Current developments in financial accounting</b>	Concept of integrated reporting –use of integrated reporting by companies –types of capital used in integrated reporting –principles of integrated reporting	8	CO5

**Reference Books:**

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

**e-Learning Source:**

- <https://www.youtube.com/watch?v=nU5r4eqMb0A>
- <https://www.youtube.com/watch?v=em4OCDiJDnc>
- <https://www.youtube.com/watch?v=lZVyczKza14>

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

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

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM 202	<b>Title of the Course</b>	Corporate Law	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to provide knowledge about Corporate Laws.						

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

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

<b>Reference Books:</b>	
Gulshan J. J., Business Law Including Company Law, New Age International Publishers, 2018.	
Kuchhal M. C. and Kuchhal V., Business Law, Vikas Publication., 2021.	
Kuchhal M. C. and Kuchhal V., Business Legislation for Management, Vikas Publication., 2018.	
Kapoor R., Kapoor N.D., Abbi R., Bharat B., Elements of Mercantile Law, Sultan Chand, 2019.	
Kapoor N.D., Abbi R., Elements of Business Law, Sultan Chand, 2018.	
<b>e-Learning Source:</b>	
<a href="https://onlinecourses.nptel.ac.in/noc22_mg52/preview">https://onlinecourses.nptel.ac.in/noc22_mg52/preview</a>	
<a href="https://nptel.ac.in/courses/109105098">https://nptel.ac.in/courses/109105098</a>	
<a href="https://onlinecourses.swayam2.ac.in/cec20_hs23/preview">https://onlinecourses.swayam2.ac.in/cec20_hs23/preview</a>	
<a href="https://swayam.gov.in/nc_details/NPTEL">https://swayam.gov.in/nc_details/NPTEL</a>	

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

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

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

<b>Effective from Session: 2020- 21</b>							
<b>Course Code</b>	BM 264	<b>Title of the Course</b>	Financial Management and Control	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				

**Course Objectives**  
 This paper aims at providing the students with a comprehensive understanding of the function of financial management in the context of a business organization. The paper expects the students to understand the different functions of a financial manager in a globalized environment.

**Course Outcomes**

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

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

**Reference Books:**

ACCA Study Material by Kaplan, BPP, 2020.  
 A.P. Rao, Fundamentals of Financial Management, Everest Publishing House, 2018.  
 V.K. Saxena and C.D.Vashist, Basics of Financial Management, Sultan Chand & Sons, 2019.  
 Dr. P. Periasamy, Working Capital Management, Theory, and Practice, Himalaya Publishing, 2017.  
 Shashi K. Gupta and R.K. Sharma, N. Gupta, Financial Management-Theory and Practice, Kalyani Publication, 2018.

**e-Learning Source:**

- <https://www.youtube.com/watch?v=f0ZmYYI6YZQ>
- <https://www.youtube.com/watch?v=l2xFDbnO4iA>
- <https://www.youtube.com/watch?v=cuAJEjY5jj8>

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

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM 201	<b>Title of the Course</b>	Cost Accounting	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to provide knowledge about Cost Accounting.						

**Course Outcomes**

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

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

**Reference Books:**

P. C. Tulsian and B. Tulsian, Cost Accounting, S. Chand, New Delhi, 2010.  
 S. Datar & M. Rajan, Cost Accounting, Pearson, 2017.  
 M. K. Khan & P. K. Jain, Cost Accounting, Tata McGraw-Hill, 2017.  
 S. N. Maheshwari, S. K. Maheshwari, A Textbook on Accounting for Management, Vikas Publication, 2018.  
 R. M, Kishor, Cost & Management Accounting, Taxmann, 2018.

**e-Learning Source:**

- [https://onlinecourses.nptel.ac.in/noc19\\_mg38/preview](https://onlinecourses.nptel.ac.in/noc19_mg38/preview)
- <https://alison.com/course/diploma-in-cost-accounting>
- <https://www.udemy.com/topic/cost-accounting/>
- <https://www.coursera.org/specializations/costaccounting>

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

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

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM 265	<b>Title of the Course</b>	Auditing and Assurance	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing						
<b>Course Outcomes</b>							
<b>CO1</b>	Understand the concept of audit & assurance and the functions of the audit.						
<b>CO2</b>	Securing and handling audit assignments, and audit risks.						
<b>CO3</b>	Comprehension and evaluation of internal controls, techniques & audit tests.						
<b>CO4</b>	Gathering & managing audit evidence and review and reporting.						
<b>CO5</b>	Managing the audit procedure for specific items.						
<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>				<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	<b>Audit framework &amp; regulation</b>	Concept of audit & assurance – professional ethics of an auditor –scope of internal & external audit – governance & audit –Ethical threats & Safeguards - discuss the importance and purpose of engagement letters and their contents				9	CO1
2	<b>Audit planning &amp; risk assessment</b>	Obtaining & planning for audit assignments - identify and explain the need for, benefits of, and importance of planning an audit–understanding the entity & its environment –assessing audit risk – fraud risk –interim audit and impact of work performed - audit planning & documentation –audit evidence, documentation, working papers				9	CO2
3	<b>Internal control &amp; audit tests</b>	Internal control system assessment – control environment, risk assessment procedures, monitoring of controls –evaluation of internal control system by auditor –test of control –communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires				9	CO3
4	<b>Audit evidence &amp; reporting</b>	Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and inquiry – quality & quantity of audit evidence –audit sampling –computer-assisted auditing techniques –explain the use of automated tools and techniques in the context of an audit including the use of audit software, test data and other data analytics tools – discuss and provide relevant examples of the use of automated tools and techniques - review procedures including subsequent events, going concern, written representations –auditor’s report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance				9	CO4
5	<b>Audit of specific items</b>	Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors’ remuneration –details of audit checks for these items and reporting thereof –use of management representation				9	CO5
<b>Reference Books:</b>							
ACCA Study Material, Kaplan, BPP& Beckers, 2020.							
Saxena, Reddy & Appannaiah: Auditing, Himalayan Publishing House, 2016.							
S.K Basu: Auditing Principles & Techniques, Pearson, 2018.							
Varsha Ainapure & Mukund Ainapure: PHI Learning Private Limited, 2009.							
Pranav Jain, Audit of Financial Statement, 2022.							
<b>e-Learning Source:</b>							
<a href="https://www.youtube.com/watch?v=CKfwXpOse4E">https://www.youtube.com/watch?v=CKfwXpOse4E</a>							
<a href="https://www.youtube.com/watch?v=yxXVU8ZhykM">https://www.youtube.com/watch?v=yxXVU8ZhykM</a>							

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

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

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

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

<b>Effective from Session:</b> 2020-21							
<b>Course Code</b>	BM 206	<b>Title of the Course</b>	Income Tax	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	III	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to provide the knowledge of basic concepts and practice of income tax to the students						

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

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

<b>Reference Books:</b>	
Singhania, Vinod K., & Monica Singhania, —Students' Guide to Income Tax; Taxmann Publications Pvt. Ltd., New Delhi,2021.	
Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice, Sahitya Bhawan Publications,2022.	
Girish Ahuja and Ravi Gupta, "Simplified Approach to Income Tax", Flair Publication 2021.	
Girish Ahuja and Ravi Gupta, "Systematic Approach to Income Tax", Wolters Kluwer, 2021.	
Dr. Vinod K Singhania and Dr. Monica Singhania, Students' Guide to Income Tax Including GST - Problems & Solutions, Taxmann,2021.	
<b>e-Learning Source:</b>	
<a href="https://onlinecourses.swayam2.ac.in/cec23_cm03/preview">https://onlinecourses.swayam2.ac.in/cec23_cm03/preview</a>	
<a href="https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009">https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009</a>	

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

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM268	<b>Title of the Course</b>	Financial Statement & Analysis	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	IV	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	This paper aims at providing the students with a comprehensive understanding of the function of financial management in the context of financing and distribution decisions, business valuation, and financial risk management. The paper expects the students to understand the different functions of a financial manager in a globalized environment.						

<b>Course Outcomes</b>							
<b>CO1</b>	Understand the sources of business finance with their relative merits & demerits						
<b>CO2</b>	Explain and discuss capital structure theories and the cost of capital						
<b>CO3</b>	Application of the concepts of business valuation						
<b>CO4</b>	Understanding the basics of financial risk management						
<b>CO5</b>	Using various tools & techniques of financial risk management in the context of foreign currency risks & interest rate risks						

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

**Reference Books:**

ACCA Study Material by Kaplan, BPP, 2020

A. P. Rao, Fundamentals of Financial Management, Everest Publishing House, 2014.

V.K. Saxena and C.D.Vashist , Basics of Financial Management, Sultan Chand & Sons, 2017.

I M Pandey, Financial Management, Vikas Publishing House, 2018.

Jonathan Berk, Peter DeMarzo and Ashok Thampy, Financial Management, Pearson Publication, 2017.

**e-Learning Source:**

<https://www.youtube.com/watch?v=T1XRS2Ff-6c>

<https://www.youtube.com/watch?v=2-iFrsiWjy4>

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

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM269	<b>Title of the Course</b>	Strategic Business Management	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	IV	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	This paper aims to provide the students with the principles of corporate governance applicable to a business entity. It also covers the ethical framework that managers need to adopt while discharging their duties. It discusses various professional skills that a professional manager needs to acquire and apply.						
<b>Course Outcomes</b>							
<b>CO1</b>	Understand the applicability of corporate governance codes and regulatory matters in various business scenarios.						
<b>CO2</b>	Understand the Roles and responsibilities of various committees in a corporate governance framework.						
<b>CO3</b>	Understand the importance and applications of corporate governance concepts to different types of organizations.						
<b>CO4</b>	Understand the skills expected from professional accountants at the workplace.						
<b>CO5</b>	Understand the leadership skills and qualities along with the role of ethics and ethical decision-making in business scenarios						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	<b>Corporate governance</b>	Principal-agent relationship in the context of governance – issues connected with separation of ownership and control over organization activity – stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance – CSR and organization as a corporate citizen in the context of governance.	10	CO1
2	<b>Governance approaches &amp; scope</b>	Role of institutional investors in governance systems – rules v/s principles approach to governance – duties of directors, functions of the Board, composition & balance of the Board – the responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non-executive directors.	9	CO2
3	<b>Public sector governance</b>	Compare & contrast the principles of governance in the private sector, public sector, charitable trusts and NGOs – linking strategic objectives of a public sector organization with governance systems.	8	CO3
4	<b>Professional skills in the workplace</b>	Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgment, exhibiting awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance, and evaluating strategic alternatives) – skepticism (challenging the status quo and innovate) – evaluation (assess & appraise the business scenario).	9	CO4
5	<b>Leadership, ethics, and governance</b>	Qualities of leadership – leadership & organizational culture – ethical codes & leadership in the context of governance – management behavior & ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption.	9	CO5

**Reference Books:**

ACCA Study Material by Kaplan, BPP, 2020

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

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

Kazmi, Strategic Management, McGraw Hill India, 2018.

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

**e-Learning Source:**

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

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

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

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

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

<b>Effective from Session: 2020-21</b>														
<b>Course Code</b>	BM270	<b>Title of the Course</b>						Goods and Services Tax			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>						IV			3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>						None						
<b>Course Objectives</b>	To provide the students an insight into the principles and practices of GST in India, so as to equip them with the required skills in the field of taxation.													
<b>Course Outcomes</b>														
<b>CO1</b>	To comprehend the basic concepts and structure of GST in India.													
<b>CO2</b>	To provide a conceptual understanding of registration and Taxable event in GST.													
<b>CO3</b>	To emphasize the mechanism of levy and collection of GST in India.													
<b>CO4</b>	To give an insight on the valuation and assessment of tax liability under GST.													
<b>CO5</b>	To provide procedural understanding about various aspects of filing of returns in GST.													
<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>								<b>Contact Hrs.</b>	<b>Mapped CO</b>			
1	<b>Introduction</b>	The constitutional framework of GST in India; Difference between Direct and Indirect taxation; Structure of GST in India; Rationales behind GST; GST Council; GST Network; Administration in GST; Concept of Goods and Services in GST.								9	CO1			
2	<b>Taxable Event</b>	Assesse under GST; Registration; Taxable event – ‘Supply’ of Goods and Services, Types of Supply, Time and Mode of Supply, Place of Supply; Small Supplies and Composition Scheme.								9	CO2			
3	<b>Levy and collection of GST</b>	Intra-state and Inter-state supply of goods and services; GST on Import and Export of goods and services; Exemptions in GST; Reverse Charge Mechanism; Tax deducted at source; Tax collected at source;								9	CO3			
4	<b>Valuation and Assessment of Tax liability</b>	Valuation of Taxable Supplies; Input Tax Credit; Tax Invoice; Credit and Debit Notes; Procedure and types of assessment; Payment of Taxes- Electronic Ledgers, Payment process under GST; Offences; Penalties and Appeal.								9	CO4			
5	<b>Procedures and Practice</b>	GST Returns- Types and Mode of Filing returns; Filing of GSTRs (Returns); Due Dates for GSTRs; Creation and filing of PMTs (Payment Challan); Generation of E-Way Bill. Filing of GST RFD-01(Refunds).								9	CO5			
<b>Reference Books:</b>														
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														
<b>e-Learning Source:</b>														
<a href="https://www.youtube.com/watch?v=qYLD2vV-wss">https://www.youtube.com/watch?v=qYLD2vV-wss</a>														
<a href="https://www.youtube.com/watch?v=r6KB5otV0IA">https://www.youtube.com/watch?v=r6KB5otV0IA</a>														
<a href="https://www.youtube.com/watch?v=4l7e1xCdUsk">https://www.youtube.com/watch?v=4l7e1xCdUsk</a>														
<a href="https://www.classcentral.com/course/gst-genesis-and-imposition-117492">https://www.classcentral.com/course/gst-genesis-and-imposition-117492</a>														
<b>Course Articulation Matrix: (Mapping of COs with POs and PSOs)</b>														
<b>PO-PSO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>			
<b>CO1</b>	1	-	-	1	1	1	1	2	2	1	1			
<b>CO2</b>	2	-	-	2	1	1	2	2	2	1	1			
<b>CO3</b>	3	-	-	3	3	1	3	3	3	2	3			
<b>CO4</b>	3	-	-	3	3	2	3	3	3	2	3			
<b>CO5</b>	2	-	1	2	2	2	3	3	2	2	2			

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM279	<b>Title of the Course</b>	Essentials of Strategic Business Report	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	IV	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	This paper aims to underpin the expert knowledge and understanding of corporate reporting practices in a globalized environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.						

<b>Course Outcomes</b>	
<b>CO1</b>	Understand the importance of ethics and professional behavior and its implication on financial reporting.
<b>CO2</b>	Reporting financial performance and financial positions in accordance with accounting & reporting standards
<b>CO3</b>	Interpret financial performance by applying financial and non-financial measures for different stakeholders
<b>CO4</b>	Assess the impact of changes in accounting regulation
<b>CO5</b>	Understand the implication of first-time adoption of IFRS/ Ind AS

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	<b>Professional behavior &amp; compliance</b>	Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports.	6	CO1
2	<b>Reporting of financial performance</b>	Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – non-current tangible & intangible assets recognition & derecognition, measurement bases –income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement.	14	CO2
3	<b>Interpretation of financial statements</b>	Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – the concept of integrated reporting including objectives, concepts, guiding principles, and contents thereof – performance of operating segments	9	CO3
4	<b>Changes in accounting regulations</b>	Current issues in financial reporting including criticisms on accounting standards – accounting implications of first-time adoption of new accounting standards – potential implications of the relevant exposure drafts issued	11	CO4
5	<b>First-time adoption of IFRS/Ind AS</b>	Concept of transition date for 1 <sup>st</sup> time adoption – selection of accounting policies – the process of 1 <sup>st</sup> time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1 <sup>st</sup> time adoption	5	CO5

**Reference Books:**

ACCA-approved study material by Kaplan, 2020.

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

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

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

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

**e-Learning Source:**

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

[https://www.youtube.com/watch?v=36WO8ldac\\_w](https://www.youtube.com/watch?v=36WO8ldac_w)

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

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM211	<b>Title of the Course</b>	Indian Financial System	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	IV	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to provide fundamental knowledge about Indian the financial system.						

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

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Content of Unit</b>	<b>Contact Hrs.</b>	<b>Mapped CO</b>
1	<b>Financial System and Markets</b>	Constituents and functioning; Role and functions of RBI. Regulation of money and credit.	9	CO1
2	<b>Management of Commercial Banks</b>	Banking Industry in India, Constituents, Banking sector reforms, determination of commercial interest rates: fixed and floating.	9	CO2
3	<b>Securitization</b>	Concept, Nature, and Scope of securitization, Securitization of Auto loans and housing loans, Securitization in India.	9	CO3
4	<b>NBFCs</b>	Their status and Types, working and strategies for commercial liability of NBFCs	9	CO4
5	<b>Leasing</b>	Meaning, Types, Financial evaluation, Legal Aspects, Concept of Forfeiting and factoring.	9	CO5

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

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

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

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

<b>Effective from Session: 2020-21</b>							
<b>Course Code</b>	BM212	<b>Title of the Course</b>	Introduction to E-Business	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Year</b>	II	<b>Semester</b>	IV	3	1	0	4
<b>Pre-Requisite</b>	None	<b>Co-requisite</b>	None				
<b>Course Objectives</b>	The basic objective of this course is to make the student familiar with the mechanics of conducting business transactions through electronic means.						
<b>Course Outcomes</b>							
<b>CO1</b>	To understand the Meaning, Nature, Concepts, advantages & Categories of E-Business.						
<b>CO2</b>	Able to understand the framework of E-Business.						
<b>CO3</b>	To understand the Laws relating to online transactions- salient features and security in eCommerce: Digital signature, Network security, data encryption, and a firewall.						
<b>CO4</b>	To understand the E-commerce application in manufacturing, wholesale, retail & service sector.						
<b>CO5</b>	To understand the Indian Scenario of E-Business.						

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

**Reference Books:**

- Bhaskar, E commerce, Tata Mc Graw Hill Publications. 2021.
- Krishnamurty, E commerce Management, Vikas Publishing House. 2021
- Kalakota & Whinstone, Frontiers of Electronic Commerce, Pearson Education, 2020.
- Kalakota R., Electronic Commerce a Guide for Manager, Pearson Education. 2021.

**e-Learning Source:**

- [https://onlinecourses.nptel.ac.in/noc19\\_mg54/preview](https://onlinecourses.nptel.ac.in/noc19_mg54/preview)
- <https://archive.nptel.ac.in/courses/110/105/110105083/>
- [https://onlinecourses.swayam2.ac.in/cec19\\_cm01/preview](https://onlinecourses.swayam2.ac.in/cec19_cm01/preview)
- <https://nptel.ac.in/courses/110105083>

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

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

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

Name & Sign of Program Coordinator	Sign & Seal of HoD
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