



Integral University, Lucknow

Department of Commerce

Study and Evaluation Scheme

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

Semester- III

| S. No. | Course code | Course Title                        | Type of Paper | Period<br>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 | Sustainable Development | Goal |
|        |             |                                     |               |                            |   |   |                   |     |       |     |            |        |               |               |                  |                   |                 |                              |             |              |                         |      |
| 1      | CM211       | Cost Accounting                     | Core          | 3                          | 1 | 0 | 40                | 20  | 60    | 40  | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 |                              |             |              |                         | 4,9  |
| 2      | CM212       | Corporate Law                       | Core          | 3                          | 1 | 0 | 40                | 20  | 60    | 40  | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 |                              |             |              | ✓                       | 4,9  |
| 3      | CM213       | Income Tax                          | Core          | 3                          | 1 | 0 | 40                | 20  | 60    | 40  | 100        | 3:1:0  | 4             | ✓             | ✓                | ✓                 |                 |                              |             |              | ✓                       | 4,9  |
| 4      | CM214       | Management Accounting and Practices | Core          | 3                          | 1 | 0 | 40                | 20  | 60    | 40  | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 |                              |             |              |                         | 4,9  |
| 5      | CM215       | Financial Management & Control      | Core          | 3                          | 1 | 0 | 40                | 20  | 60    | 40  | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 | ✓               |                              |             |              |                         | 4,9  |
| 6      | CM216       | Auditing and Assurance              | Core          | 3                          | 1 | 0 | 40                | 20  | 60    | 40  | 100        | 3:1:0  | 4             | ✓             |                  | ✓                 |                 |                              |             |              | ✓                       | 4,9  |
| Total  |             |                                     |               | 18                         | 6 | 0 | 240               | 120 | 360   | 240 | 600        |        | 24            |               |                  |                   |                 |                              |             |              |                         |      |

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



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**Semester-IV**

| S. No.       | Course code | Course Title                            | Type of Paper | Period Perhr/week/sem |           |           | Evaluation Scheme |            |            |            | Sub. Total | Credit | Total Credits | Attributes    |                  |                   |                 |                              |             |                     |                              |
|--------------|-------------|-----------------------------------------|---------------|-----------------------|-----------|-----------|-------------------|------------|------------|------------|------------|--------|---------------|---------------|------------------|-------------------|-----------------|------------------------------|-------------|---------------------|------------------------------|
|              |             |                                         |               | L                     | T         | P         | CT                | TA         | Total      | ESE        |            |        |               | Employability | Entrepreneurship | Skill Development | Gender Equality | Environment & Sustainability | Human Value | Professional Ethics | Sustainable Development Goal |
| 1            | CM217       | Indian Financial System                 | Core          | 03                    | 1         | 0         | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 04            | ✓             | ✓                | ✓                 |                 |                              |             |                     | 8,9                          |
| 2            | CM218       | Introduction to E-Business              | Core          | 03                    | 1         | 0         | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 04            | ✓             | ✓                | ✓                 |                 |                              |             | ✓                   | 8,9                          |
| 3            | CM219       | Financial Statements Analysis           | Core          | 03                    | 1         | 0         | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 04            | ✓             | ✓                | ✓                 |                 |                              |             | ✓                   | 4,8,9,10                     |
| 4            | CM220       | Strategic Business Management           | Core          | 03                    | 1         | 0         | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 04            | ✓             | ✓                | ✓                 |                 |                              |             |                     | 4,8,11                       |
| 5            | CM221       | Goods and Service Tax                   | Core          | 03                    | 1         | 0         | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 04            | ✓             | ✓                | ✓                 |                 |                              |             | ✓                   | 4,8,9,10                     |
| 6            | CM222       | Essentials of Strategic Business Report | Core          | 03                    | 1         | 0         | 40                | 20         | 60         | 40         | 100        | 3:1:0  | 04            | ✓             | ✓                | ✓                 |                 |                              |             |                     | 4, 10                        |
| <b>Total</b> |             |                                         |               | <b>18</b>             | <b>06</b> | <b>00</b> | <b>240</b>        | <b>120</b> | <b>360</b> | <b>240</b> | <b>600</b> |        | <b>24</b>     |               |                  |                   |                 |                              |             |                     |                              |