

Integral University, Lucknow Department of Commerce and Business Management Study and Evaluation Scheme

Program: M. Com - International Accounting & Finance Semester- III

	Course Type o				Period r./Weel	k/Sem	Eva	luation	Schen	ne							Att	ributes	S		
S. No.	Course code			L	Т	P	CT	TA	Total	ESE	Sub. Total	Credit	Total Credits	Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
	BM542	Corporate Tax Planning				T									l						
1		&Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓						4, 8, 9
2	BM545	Company Law	Core	3	1	0	40	20	60	40	100	3:1:0	4	√	√				✓	✓	4, 9
3		Entrepreneurship & Small Business Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	√	√	√		✓			4, 8
4	BM570	Performance Analysis and Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		√					4, 9
5	BM571	Business Analysis	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	√	✓				✓	4, 8, 9
6	BM572	Financial Statement Reporting	Core	3	1	0	40	20	60	40	100	3:1:0	4	√		✓				✓	4 ,9
7	BM574	Strategic Financial Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	√	√	√					4, 9
	Total				7	0	280	140	420	280	700		28								

Effective from Session: 2	Effective from Session: 2020-21								
Course Code BM542		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		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	nderstand 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.	8	CO1
2	Tax Planning	Tax Planning through form of Business Organization — Individual, HUF, Firm, LLP (Limited Liability Partnerships), Association of Persons/Body of Individual	8	CO2
3	Corporate Tax	Tax planning for companies, Cooperatives, NRI & Trusts {Preferably Numerical Questions}	8	CO3
4	Tax Planning	Specific Areas of Tax planning — Tax planning in respect of capital gains, Investment income, Structure of salaries {Preferably Numerical Questions}	8	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	8	CO5

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

Singhania, 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			

Name & Sign of Program Coordinator	Sign & Seal of HoD

Integral University, Lucknow	
------------------------------	--

Effective from Session	Effective from Session: 2020-21									
Course Code	BM545	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	The basic objec students.	he basic objective of this course is to provide the knowledge of concepts of the company Act 2013 to the audents.								

	Course Outcomes											
CO1	To discuss the detai	ls about formation of Company and the various documents which are required for its for	ormulation l	ike								
	prospectus, shares,	rospectus, shares, capital etc.										
CO2	To discuss about va	o discuss about various types of shares, its purchase and transfer										
CO3	To discuss the detai	ls about dividend, its payment, declaration and penalties in case of nonpayment.										
CO4	To discuss the role	of directors, their power, authorities, qualification etc.										
CO5	To discuss the laws	related inquiry, investigation, prevention of oppression and winding up process etc.										
Unit	Title of the Unit Contact Mapped											

No.	Title of the Unit	Content of Unit	Hrs.	Mapped CO
1	Introduction	Formation of companies, Memorandum of association, Article of association, Incorporation of Companies, Effect of Registration, Commencement of Business, Rules of alteration on Memorandum and Articles; Prospectus: Public offer and private placement, Deemed Prospectus, Shelf Prospectus, Red Herring Prospectus, Liabilities and punishment on misstatement in Prospectus	08	CO1
2	Share	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 company to change share capital and purchase of own securities, prohibition of acceptance of other deposits from public.	08	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	08	CO3
4	Appointment and Qualification	Appointment and Qualification of directors, Manner of selection, Directors Identification Number (DIN), Appointment of additional directors, Nominee directors, Alternate directors, Duties, removal, Resignation of directors; Qualification and disqualification of director; Corporate Social Responsibility (CSR)	08	CO4
5	Inspection	Inspection, Inquiry and investigation; Prevention of oppression and mismanagement; Winding up of company	08	CO5

Gulshan J. J., Business Law Including Company Law, New Age International Publisher, 2014, India New Del

Kapoor and Dhamija, Principles of Mercantile Law, 22 nd Edition, Taxman

Singh Avtar, Principles of Mercantile Law, Eastern Book Company, 2014, India, New Delhi

Anil Kumar, Company Law, Taxmann Publication, 2017, India Haryana

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc22_mg52/preview

https://onlinecourses.swayam2.ac.in/cec20_hs23/preview

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

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

Name & Sign of Program Coordinator Sign & Seal of HoD

Effective from Session	Effective from Session: 2020-21										
Course Code BM547		Title of the Course	Course Entrepreneurship & Small Business Management		T	P	C				
Year	II	Semester	III	3	1	0	4				
Pre-Requisite	None	Co-requisite	None								
Course Objectives	ea of	entrepi	reneurs	hip							

	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.	8	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.	8	CO2
3	Entrepreneurial Motivation	Concept and theories of motivation, Motivation for starting enterprises, Testing Entrepreneurial motivation, developing achievement motivation, and entrepreneurial behavior.	8	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.	8	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.	8	CO5

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	DO1	PO1											
CO	POI	POZ	POS	PO4	PO5	PSOI	PSU2	PSU3	PS04				
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				

Name & Sign of Program Coordinator	Sign & Seal of HoD



		10 -1010-0							
Course Code BM570			BM570	Title of the Course	Performance Analysis & Management	L	Т	P	С
Year			II	Semester	III	3	1	0	4
Pre-Re	equisi	te	None	Co-requisite	None				
Course	e Obj	ectives	The basic objec	tive of this course is to provid	de fundamental knowledge about performance	analysis	with n	nanagei	nent.
Course Outcomes									
CO1		To underst	and the importa	nce of Strategic Performance	Management in the Planning and Control of t	he organ	ization		
CO2		To underst	and how strateg	ic objectives are formulated.					
CO3		To underst	and and apply v	arious risk assessment techni	ques to know the impact of risk and uncertain	y on bus	iness.		
CO4		To underst	and the role of I	Performance Management sys	stems in Business Integration.				
CO5		To underst	and the role of I	nformation Systems in Performance	rmance Management.				
Unit						Conta	ct		

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

Reference Books:

Effective from Session: 2021-22

Soumendra Narian Bagchi, Performance Management, Cengage India Private Ltd., 2017

Herman Aguinis, Performance management, Pearson Education India, 2016.

A. S. Kohli, T, Deb, Performance Management, Oxford Higher Education, 2018.

Prem Chadha, Performance Management, Macmillan, 2012.

report.

Anjali Ghanekar, Essentials of Performance Management, Everest Publishing House, 2016.

e-Learning Source:

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

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

		Course A	rticulation M	Iatrix: (Mapp	ing of COs w	ith POs and H	PSOs)			
PO-PSO	PO1 PO2 PO3 PO4 PO5 PSO1 PSO2 PSO3 PSO4									
CO										
CO1	3	3	2	2	1	2	1	2	2	
CO2	2	2	1	1	2	1	-	1	1	
CO3	2	2	1	1	1	1	-	1	1	
CO4	2	2	1	1	1	2	-	1	2	
CO5	2	3	2	2	2	2	1	3	2	

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



Effect	tive from Sessio	n: 2021-22				
Cours	se Code	BM571	Title of the Course	Business Analysis	L T	P C
Year		II	Semester			0 4
Pre-R	Requisite	None	Co-requisite	None		
Cours	se Objectives		_	d expertise required to assess business strate	-	_
	Ŭ	-		students with the tools & techniques for asse		gic positions,
		developing strateg		g the chosen strategy through change manag	ement.	
201			Course Or			
CO1		•	<u> </u>	gic objectives of different types of organiza	tions.	
CO2			strategic choices based on str			
CO3		-		in the current business world and the impor	tance of risk	assessment
00.4			ent types of risk mapping.			
CO4				rganization and the use of non-financial perf		dicators.
CO5		the role of disrupt	tive technologies and their im	pact on organizational culture and performa		
Unit No.	Title of the Unit		Content	of Unit	Contact Hrs.	Mapped CO
	Concept of	Understand & ex	xplain the fundamental nature	of strategy & strategic decisions in differen	t	
1.	strategy and	types of organiz	zations – use of the Johnson	, Scholes, and Whittington (JSW) model	09	CO1
	internal	strategic position	n, strategic choices, and strate	egy action – use of models such as PESTEI	4,	
	competencies	Porter's Diamon	nd in assessing environmenta	al impact - Assessing competitive position	n	
	and resources	using models lil	ke Porter's five forces and I	Porter's value chain -Identify organization	S	
		capabilities and	competencies in light of the	strategic position - assessment of these for	r	
		sustaining compo	etitive position – use of SWC	OT model to assess organization's abilities t	O	
		access its capabi				
2.	Strategic			bility of different strategic choices - pros &	09	CO2
	choices and	_	-	diversification in a globalized environment	-	
	actions		_	and its impact on competitive position		
			_	trategies related thereto using the Boston		
		_	_	off's matrix for developing generic strategie		
			•	s, acquisitions, alliances, joint ventures, an	d	
				spects of the change management process		
				ng & enabling success – business change life	-	
	Time of			mproving processes in an organization. benefits & risks – cloud v/s owned hardwar		
3.	Use of technology in		•••	tics for strategy development – use of dat	0)	CO3
	developing		-	elopment, marketing & pricing – explain the		
	strategic		0 01	rity & control - Identification, assessment &		
	alternatives			nagement systems – concepts of risk appetit		
	and risk			sks – assessing severity & probability of ris		
	management	_		ses by management – monitoring of risk		
		management stra	-	J		
	I				1	

	Finance	Relationship between business strategy and financial objectives – developments in financial	00	GO 4
4.	function in	technology – alternative structures for finance function such as partnering, outsourcing,	09	CO4
	planning &	shared or global business services – the role of fiancé function in investment decisions,		
	decision	financial reporting, tax implications, financial KPIs and ratios use of advanced cost and		
	making,	management accounting techniques - Features of effective internal control system –		
	Organization	information flow for internal control – evaluating the effectiveness of internal control		
	control &	system – the role of internal control systems to help prevent fraud, errors & waste – the		
	audit	importance of internal audit function – audit independence – effective audit committee –		
		reporting on internal control & audit – linkage with financial reporting.		
5.	Innovation	Enabling organization success through organizing, disruptive technology, talent	09	CO5
	and Change	management & performance excellence using concepts of FinTech, POPIT, Baldridge		
	Management	model, and empowerment - Different types of strategic change & its implications - assess		
		organization culture using Balogun & Hope Hailey's contextual features - managing		
		change using Lewin's 3 stage model - assessing the effectiveness of organizational		
		processes &; change therein using Harmon's process- strategy matrix - leading and		
		managing change projects – post-project reviews.		

ACCA Study Material, Kaplan, BP, 2020.

Kazmi A., Business Policy and Strategic Management, Tata Mc Graw Hill, 2018.

Kachru U., Strategic Management, Excel Books, 2017.

Cliff Bowman, Business Policy and Strategy, Prentice Hall of India, 2016

Trehan A., Strategic Management, Wiley, 2015.

e-Learning Source:

https://www.youtube.com/watch?v=f9DzS6NdgwU

https://www.youtube.com/watch?v=UBVzucVpG7k

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

Name & Sign of Program Coordinator	Sign & Seal of HoD



Course	Code	BM572 Title of the Course Financial Statement Reporting					P	С		
Year		II	Semester	III 3 1						
Pre-Re	Pre-Requisite None Co-requisite None									
Course	This paper aims to underpin the expert knowledge and understanding of corporate reporting practices in a globalized environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.									
			Course Or							
CO1	Reporting finan	cial performance and	financial positions in accorda	ance with accounting & reporting standards.						
	Apply the principles of consolidations in preparing group financial statements including group cash flow statements and accounting for associates & joint arrangements.									
CO3	Understand and	apply the accountin	g treatment for changes in gro	up structures.						

CO4 Understand and apply the accounting treatment of foreign transactions & entities.

CO5 Appraise and assess the impact of current issues on financial reporting.

CO5	Appraise and as	sess the impact of current issues on financial reporting.			
Unit No.	Title of the Unit	Recognition and measurement principles for transactions related to - Leases (books of less and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment financial assets, hedge accounting) – employee benefits (including defined contribution plans defined benefit plans) impact of current reporting issue in corporate reporting. Definition and application of business combination concept – identifying the acquirer of applying the control principle – the cost of business combination – principles of recognition achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows consolidating joint arrangements & associates. Acquisition of subsidiary with a view to sale – implications of the loss of control over subsidiary on group accounts – group accounts of a complex group including vertical and D-shaped group the concept of effective ownership – accounting for acquisition in stages – disposal of entity with or without loss of control. Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for the translation of foreign currency balances in the functional currency of a parent – accounting for foreign assets & liabilities.			
1.	Reporting financial performance	Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans) impact of current reporting issue in corporate reporting.	13	CO1	
2.	Group financial statements	Definition and application of business combination concept – identifying the acquirer & applying the control principle – the cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – a business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates.	10	CO2	
3.	Changes in group structure		10	CO3	
4.	Foreign transactions & entities	Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for the translation of foreign currency balances into the functional currency of a parent – accounting for foreign assets & liabilities.	05	CO4	
5.	Current developments	Environmental & social reporting – the convergence between national & international reporting standards – the practice of integrated reporting.	07	CO5	

Reference Books:

Effective from Session: 2021-22

ACCA-approved study material, Kaplan, 2021

R. Narayanswamy, Financial Accounting: A Managerial Perspective, PHI, 2014.

Ramchandran N. & Kakani R., Financial Accounting for Management. TMH, 2011.

Khan M.Y. and Jain P.K., Financial Management, Tata McGraw Hill, 2017.

Maheshwari S.N. & Maheshwari S. K., A textbook of Accounting for Management, Vikas Publishing House, 2019.

e-Learning Source:

https://www.youtube.com/watch?v=OT5RdoJAkhY

https://www.youtube.com/watch?v=5qAk2myl5hg

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

Name & Sign of Program Coordinator	Sign & Seal of HoD



			integral chirelity,						
Effecti	ve from Session: 2	021-22			•	•	•		
Course	e Code	BM574	Title of theCourse	Strategic Financial Management	L	Т	P	C	
Year		II	Semester	III	3	1	0	4	
Pre-Re	equisite	None	Co-requisite						
Course Objectives To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend p in a globalized environment. The paper also deals with the role of the financial manager in financial reconstruction reorganization.									
			Course Ou	ntcomes					
CO1	To understand the	role of a senior finan	icial advisor in the global enviro	onment against the backdrop of ethical framework	and g	overna	ance.		
CO2	To understand the	finance function in a n	nulti-national organization.						
CO3	To understand sou	rces of international fi	nance.						
CO4	To understand the financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders.								
CO5	To understand the financial evaluation of business reorganization and financial reconstruction.								
Unit	Title of the Unit		Content	of Thi:4	Con	ntact	Monn	20 CO	

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1.	financial advisor	Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors -Best Practice in Financial Management - Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts Ethical Framework - Ethical Financial Policy for Financial	09	CO1
2.	Finance in a multi-national organization	Management - Sustainability and EnvironmentIssues - Integrated Reporting and Governance. Theory and Practice of Free Trade -Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders.		CO2
3.	corporate finance)	Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – the concept of Islamic financing & products thereof suchas Murabaha, Mudaraba, Musharaka, Ijara, and Sukuk bonds – the role of IMF and WTO.	08	CO3
4.	acquisitions	Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals- Developing an Acquisition Strategy - Choosing Appropriate Target-Creating Synergies-Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover.	10	CO4
5.	reorganization &financial	Business Re-organization - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction.		CO5

Reference Books:

Prasanna Chandra, Financial Management: Theory and Practice, McGraw Hill Education, 2017.

Prasanna Chandra, Corporate Valuation: A Guide for Analysts - Managers and Investors, McGraw Hill Education, 2014.

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

ACCA Advanced Financial Management Study Text and Exam Kit, Kaplan Publishing, 2021

Prasanna Chandra, Strategic Financial Management, McGraw Hill Education, 2017.

e-Learning Source:

https://www.youtube.com/watch?v=urSJV0Xwhnc

https://www.youtube.com/watch?v=hhbayDZh1kI

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

Name & Sign of Program Coordinator	Sign & Seal of HoD



Integral University, Lucknow Department of Commerce and Business Management Study and Evaluation Scheme

Program: M. Com - International Accounting & Finance Semester- IV

					Period r./Week	:/Sem	Eva	luation	Schem	ie						Attributes					
S. No.	Course code	Course Title	Type of Paper	L	Т	P	CT	ТА	Total	ESE	Sub. Total	Credit	Total Credits	Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	BM548	E-Commerce	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓				✓	3,4,8,11
2	BM550	Industrial Economics	Core	3	1	0	40	20	60	40	100	3:1:0	4	√	√	✓		✓	√	√	4, 9
3	BM576	Advanced Financial Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 9
Finance																					
4	BM551	Financial Market	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	√	>					4
5	BM579	Advances Performance Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	√	√	<					4, 9
	•	1					'		Mark	eting		•									
6	BM553	Advertising Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓		√				✓	4, 9
7	BM554	Customer Relationship Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	√		✓				√	4, 9
		-						Hu	man R	Resource	e						I		L.		l
8	BM555	Human Resource Policy and Practices	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
9	BM556	Training and Development	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓			4, 8
10	BM557	Dissertation Project	Core	0	0	4	-	-	-	-	100	0:0:4	2	✓	✓	✓				✓	4,8, 9
11	BM558	Comprehensive Viva-Voce	Core	0	0	0	-	-	-	-	100	-	0	✓		✓	✓			✓	4, 8
		Total		15	5	4	200	100	300	200	700		22								



Cours			E-Commerce	L	T	P	C				
Year			Semester		3	1	0	4			
Pre-R	Pre-Requisite None Co-requisite None The basic objective of this course is to make the student familiar with the mechanics for cond.										
Cours	se Objectives		through electronic means		condu	cting	busine	SS			
001	I D 11 . 1	. 1.1		se Outcomes							
CO1				& E-commerce in today's scenario.							
CO2			a good website and blog p								
CO3		11	ing in today's modern world								
CO4		ly Social Media Marketing techniques via various platforms									
CO5		arious Analytic	s tools of online marketing	<u>ng</u>		. 1	3.5				
Unit No.	Title of the Unit		Cor	ntent of Unit	Conta Hrs		Mapp CO				
110.	Unit	Introduction t	o Digital Marketing & W	Valeita and Plac Davalonment: Introduction to	1113		CO				
	Introduction to Digital Marketing	transformation framework. Types of websites, Keywords, Understanding Domain and									
2	SEO& Email- Marketing	SEO Technic Optimization, Email Market	ques: Indexing and K Display Advertising, Va	to SEO; SEO Keyword Planner Tools; On Page ey Word Placement, Content Planning & rious SEO Plug-in, Off –Page SEO Techniques; enificance, campaigns using Mail Monitoring.	9		CO	2			
3	SEM & Social Media Marketing	SEM & Soci Marketing or Instagram, Li	al Media Marketing: Int n YouTube. Introduction nked-in, Twitter, Google Media platforms. Conte	troduction to SEM, Mobile Marketing, Video on to Social Media Marketing: Facebook, e G Suit and online marketing campaigns on the Marketing, Content creation process,	9		CO	3			
	Marketing Strategies & Analytics Tools	Strategies, Us PR and repur Google Analytics and	sing Marketing analytics tation management, Dig other social media analyt	tics Tools: Understanding Digital Marketing tools to segment, target, and position; Online ital Marketing Strategies and its ROI. Using tics tools. Using Apps and Gamification.	9		CO -	4			
5	Applications of E-Commerce	9		СО	5						
Refer	ence Books:			·							
Vano	dana, Ahuja; Digita	l Marketing, O	xford University Press Inc	dia, November 2015.							

Seema Gupta; Digital Marketing, McGraw Hill Education; First edition, November 2017

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:

Effective from Session: 2020-21

https://www.youtube.com/watch?v=taN56LK9APw

		Course Art	iculation Mat	trix: (Mappin	g of COs with	POs and P	SOs)					
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



Cours	se Code	BM550	Title of the Course	Industrial Economics	L	T	P	C			
Year]	II	Semester	IV	3	1	0	4			
Pre-R	equisite	None	Co-requisite	None							
Cours	se Objectives	starts by examinii		h the current theory and empirical work in Inc firms. It then moves on to the analysis of variounts of industrial structure.							
			Course	Outcomes							
CO1		•		omics. A brief review of the most important basi of the critical positioning of industries.	c indu	stries	of Indi	a			
CO2	-			dia pre as well as post-independent India.							
CO3	undertakings in the Indian context										
CO4				and labour welfare measures adopted in India.							
CO5	To make an as	ssessment of the I	FDI system in India as well	as a measurement of the industrial performance.							
Unit No.	Title of the Unit Content of Unit										
1	Introduction to Industrial Economics	indust Textile	opment of Industries & it ries: Iron & Steel, Engine, Jute, Cement and Petroc ple of Localization.		8	СО	1				
2	Development of Industries in I	Year I	dependence Development of Plans, Industrial Policy in I ew Challenges before PSU:		8	CO	2				
3	Industrial Fin in India	Financ	ce Specialized Institution of	ance Necessity & Significance of Industrial of Industrial Finance. Labour Participation in ies New Challenges before SSIs.		8	CO	3			
4	Industrial Legislation in India		ation in India: Industrial Derial labour & labour welfar	evelopment & Regulation, the problem of e measures.		8	CO	4			
Role of Foreign Capital in Industrial Development (FDI) in Indian industries, Portfolio Investment in Industries. Measurement of Industrial Performance: Herfindahl-Hirschman Index.								5			
Refer	ence Books:										
G. Ros	sen – Industrial C	Change in India, P	Publisher: Riverdale Co Pub	0 (1 June 1988), ISBN-13 : 978-0913215203							
SCK	Zuchchdail – Indu	ıstrial Economy o	f India 1965 Edition: [5th	ed l Publisher: Chaitanya Pub. House, Allahaba	nd.						

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:

Effective from Session: 2020-21

https://onlinecourses.nptel.ac.in/noc22_hs69/preview

https://onlinecourses.swayam2.ac.in/nce19_sc18/preview

https://www.classcentral.com/course/swayam-indian-economy-some-contemporary-perspectives-23004

https://www.teacheron.com/online-industrial_economics-tutors

			Course Artic	culation Matr	ix: (Mapping	of COs with P	Os and PSOs	1	
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2.	1	2.	1	2.	1	_	1	-
CO2	2	1	1	1	1	-	-	1	_
CO3	2	2	2	2	1	2	1	1	1
CO4	2	2	2	1	1	-	-	1	2
CO5	2	1	1	2	1	2	1	2	1

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



Effective	Effective from Session: 2020-21								
Course Code B		BM576	Title of the Course	Advanced Financial Management	L	T	P	C	
Year		II	Semester	IV	3	1	0	4	
Pre-Requ	iisite	None	Co-requisite	None					
		To develop the kr	owledge and skill expect	ed of a finance manager, in relation to investment,	finar	cing, a	ınd		
Course Objectives		dividend policy decisions in a globalized environment. The paper also deals with the role of the financial manager							
		in investment appraisal, fund raising and financial risk management.							
			Cours	e Outcomes					
CO1	Using advan	ced investment app	oraisal techniques& estim	ating the cost of capital					
CO2	Understandi	ng the cost of capit	al and capital structure th	eories					
CO3	Financing of	Financing of investment including international investments							
CO4	Advanced ri	Advanced risk management techniques							
CO5	Mergers and	acquisitions							

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

Reference Books:

ACCA - Advanced Financial Management, Kaplan Publishing, 2020.

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

Jorian, Financial Risk Manager, Wiley, 2011.

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

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

e-Learning Source:

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

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

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

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

Effective from Session: 2020-21									
Course Code	BM551	Title of the Course	Financial Market	L	T	P	C		
Year	II	Semester	IV	3	1	0	4		
Pre-Requisite	None	Co-requisite	None						
Course Objectives	market, fixed-in	The purpose of this course is to provide an understanding of the structure, operations and trends in the Capital market, fixed-income securities, market, forex market and an overview of derivatives market and the role played by financial institutions in these markets							

	Course Outcomes						
CO1	To explain the conceptual framework of primary and secondary market in India.						
CO2	To describe the peculiarities of fixed income security market.						
CO3	To explain the intricacies of various derivative products like forward, futures and swap.						
CO4	To provide conceptual understanding of structure operation and trends in commodity market.						
CO5	To describe the role of stock exchange indices in setting up the trend of capital market.						

Unit No.	Title of the Unit	Content of Unit		Mapped CO
1	Financial Market	Structure, Participants, Trend - Role of central bank and commercial banks	8	CO1
2	Capital Market	Capital market- Instruments, Players, trading - Primary and secondary market - Role of stock exchanges and stock indices.	8	CO1 & CO5
3	Fixed Securities	Fixed Income securities market - Structure and trends - G-sec market - Call Money Market, TB Market, Repo and CBLO, Bonds market, trading in G-sec market. Interest rate - theories, determinants, dynamics of short-term and long-term rates Trading in bond market - term structure of interest rates - yield curve - trends. Debt securitization and Structured Products.	8	CO2
4	Derivatives Market	Derivatives market - Stock derivatives, Forex derivatives - Futures, Forward, Swaps, Credit derivatives	8	CO3
5	Commodity Markets	Commodity Markets - Structure, Operations and trends.	8	CO4

Mishkin, Fredrick S. and Stanley G. Eakins, Financial Markets and Institutions, Pearson Education India, 2016, India New Delhi

Kidwell, David S., Backwell, D. W., Whidbee, David A., and Sias Richard W., Financial Institutions, Markets and Money, Wiley, 2017.

Reserve Bank of India - Various publications

Goel Amit Kumar, Capital & Money Market, Himalaya Publication House, 2018, India New Delhi

e-Learning Source:

https://youtu.be/UwpBRm-LG44

https://youtu.be/p1KD-Y1e2Hg

https://youtu.be/88S1wZGfuqk

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

Name & Sign of Program Coordinator	Sign & Seal of HoD

Integral	University,	Lucknow

Effective from Session: 2020-21									
Course Code	BM579	Title of the Course	Advances Performance Management	L	T	P	C		
Year	II	Semester	IV	3	1	0	4		
Pre-Requisite	None	Co-requisite	None						
Course Objectives	The basic ol	basic objective of this course is to provide fundamental knowledge about Performance management.							

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

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Performance measurement in the private sector	Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity &gearing ratios –non-financial performance indicators	10	CO1
2	Divisional Performance and Transfer Pricing	Evaluation of performance in the divisional organization – use of ROI, RI, and EVA tools –divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in an international environment	09	CO2
3	Performance Management Systems-PMS	08	CO3	
4	Performance measurement in a not-for-profit organization (NFP)	Assess diversity of performance objectives in NFP organization – difficulties in measuring the performance of NFPs – use of league tables in managing performance –Value-for-money (VFM) approach – use of non-financial performance indicators	08	CO4
5	Alternative views of Performance Management	Use of management accounting techniques such as Kaizen costing, target costing, JIT, and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value-based and activity-based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models - Process automation and the internet of things - Artificial intelligence – The use of presentation techniques such as data visualization.	10	CO5

ACCA Study Material 2020 by Kaplan, BPP, 2020.

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

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

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

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

e-Learning Source:

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

https://www.youtube.com/watch?v=_0-ooqsaCck

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-	PSO	PO1								
C	O									
CO	01	3	1	2	1	-	3	2	2	-
CO	O2	2	1	1	1	1	2	2	2	-
CO	03	2	2	2	1	-	2	3	2	-
CO	04	2	2	1	1	1	2	2	2	1
CC	05	2	1	1	1	_	2	2	3	1

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

Effective from Session: 2	2020-21		
Course Code	BM553	Title of the Course	Advertising Management
Year	II	Semester	IV

Co-requisite

None

Course Objectives

To develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast-growing area of marketing

	Course Outcomes
CO1	To discuss the details of basic communication tools and methods in advertising
CO2	To discuss about various advertising concepts and publicity
CO3	To develop an understanding about creativity in advertising and various types of interactive media and its usage
CO4	To study the organization and know the role of advertising agencies.
CO5	To analyze the various issues in advertising and study the recent developments and regulations in advertising

None

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Communication Basics	Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; EKB model; Marketing communication mix; Integrated marketing communication – an introduction	8	CO1
2	Introduction to Advertising	Advertising - Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR Approach; Determination of Target Audience and positioning; Advertising budget – factors influencing budget decision and methods	8	CO2
3	Advertising Message and Media Decisions	Creativity and advertising; Creative process; Creative appeals and execution styles; Developing advertising copy for print ad - headline, body copy, logo, illustration, and layout. Media Decisions –Types of media, Advertising through the Internet and interactive media; Developing media plan; media selection and scheduling	8	CO3
4	Organization and Evaluation of Advertising Efforts	Centralized and decentralized systems; In-house agency arrangements; Advertising agencies – selection, compensation, and appraisal of the advertising agency; managing advertising agency relations; IMC services; Reasons for evaluating Advertising Effectiveness; Advertising testing process - Before and after advertising tests and techniques.	8	CO4
5	Advertising in India	Social and regulatory aspects of advertising in India. Recent developments and issues in advertising	8	CO5

Reference Books:

Pre-Requisite

Aaker, David A., Rajeev Batra, and John G. Mayers, Advertising Management, Pearson, 2018.

Ruchi Gupta, Advertising: Principles and Practice, S.Chand, 2017

S.A. Chunawala, Advertising, Sales & Promotion Management, Himalaya Publication, New Delhi 2016

Kavita Krishnamurthi & Nisha Rana, Advertising Management, Global Vision Publishing house, 2016

Neeru Kapoor, Concept Building Approach to Advertising and Personal Selling, Cengage, 2022

e-Learning Source:

https://www.youtube.com/watch?v=puxFAP0GZbg

https://www.youtube.com/watch?v=teQDiqxgg9w

		Course Art	ticulation Mat	trix: (Mappin	g of COs with	POs and P	SOs)		
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	2	1	2	1	1	1	-	2	-
CO2	2	2	2	1	1	2	-	3	1
CO3	3	3	2	1	-	3	-	3	-
CO4	3	2	1	1	-	3	-	3	-
CO5	2	3	1	1	-	2	-	2	-

Name & Sign of Program Coordinator	Sign & Seal of HoD



Effective from Session: 2020-21									
Course Code	BM554	Title of the Course	Customer Relationship Management	L	T	P	C		
Year	II	Semester	IV	3	1	0	4		
Pre-Requisite	None	Co-requisite	None						
Course Objectives	To develop the	To develop the conceptual and theoretical knowledge of customer relationship management							

	Course Outcomes
CO1	To understand the concept of Customer relationship management.
CO2	To develop and know about the process of CRM.
CO3	To analyze the strategy and planning of CRM.
CO4	To apply the tools of CRM
CO5	To know how to implement the CRM

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Concept and Applications	Introduction to CRM and eCRM What is the customer? How do we define CRM? CRM technology components, customer lifestyle, customer interaction. Difference between CRM and eCRM, features of eCRM	8	CO1
2	Process of CRM	Sales Force Automation (SFA) Definition and need of SFA, barriers to successful SFA functionality, the technological aspect of SFA, data synchronization, flexibility, and performance, reporting tools	8	CO2
3	Planning and Strategic forms of CRM	Enterprise Marketing Automation (EMA) Components of EMA, marketing campaign, campaign planning, and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management	8	CO3
4	Tools of CRM	Call center Meaning, customer interaction, functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web-enabling the call center, automated intelligent call routing, logging & monitoring	8	CO4
5	Implementations of CRM	Implementing CRM Pre-implementation, kick-off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off ongoing support, system optimization, follow up. Introduction to Application Service Provider (ASP), who are ASPs? Their role and function, advantages and disadvantages of implementing ASP. Impact of CRM on Marketing Channels Meaning, how does the traditional distribution channel structure support customer relationship, and emerging channel trends that impact CRM? Case Studies: 1. CRM at the speed of light by Paul Greenberg, YMH 2 nd edition. 2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition. 3. Customer Relationship Management by Kristin Anderson and Carol Kerr,TM	8	CO5

Reference Books:

M. Chaturvedi & A. Chaturvedi, Customer Relationship Management- An Indian Perspective, Excel Books, Inc. 2017.

Rai A. K, Customer Relationship Management, Prentice Hall India Learning Private Limited, 2015.

K. Govinda Bat, Customer Relationship Management, Himalaya Publishing House, 2017

Dr. Shamsher Singh, Customer Relationship Management, Himalaya Publishing House, 2018

Dr. M. Pandya Nayak, Customer Relationship Management, Himalaya Publishing House, 2020

e-Learning Source:

https://www.youtube.com/watch?v=T3cpQio764U

https://www.youtube.com/watch?v=6KLUm-Ych74

		Course Art	iculation Mat	rix: (Mappin	g of COs with	POs and P	SOs)		
PO-PSO	PO1 PO2 PO3 PO4 PO5 PSO1 PSO2 PSO3 PSO4								
CO									
CO1	1	1	2	1	1	1	-	2	-
CO2	2	2	2	2	1	1	-	2	-
CO3	2	3	3	2	1	2	-	2	-
CO4	2	2	2	2	-	2	-	2	-
CO5	2	3	3	3	ı	2	-	3	1

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

Effective from Session: 2020-21							
Course Code	BM555	Title of the Course	Human Resource Policy and Practices	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives		The main objective of this subject to introduce in M.Com is to let students familiar with human resource tools and best practices and how are being utilized in the human resource field.					

	Course Outcomes
CO1	The students will learn about the objectives, Scope, Evolution, Development, and functions of HRM and Strategic HRM.
CO2	The students will learn about the concept, policies, and procedures of recruitment, selection, placement, training and
	development, and Career planning.
CO3	Students will understand the concept and application of theories of motivation, Job analysis, Job evaluation, and Performance
	appraisal.
CO4	Students will understand the procedure and policies relating to wage and salary administration, Incentives and Benefits, Employee
	health and safety, Employee discipline, and grievance-handling mechanisms.
CO5	It will enable students to understand the role of Industrial Relations in view of Trade Unionism, Collective bargaining,
	Employee empowerment and Worker's participation in Management.

Unit No.	Title of the Unit	Content of Unit	Contac t Hrs.	Mapped CO
1	Introduction	Definition, Objectives, Scope and functions of HRM- Evolution and Development of HRM-Environment of HRM-Strategic HRM – Human Resource planning and developing manpower strategies.	8	CO1
2	Recruitment	Recruitment and selection process – Placement, induction and Placement -staff training and Development -Career planning.	8	CO2
3	Motivation	Motivation and productivity theories of motivation, tools of motivation-Job description, analysis and evaluation-Motivation and job enrichment-Performance monitoring and appraisal.	8	CO3
4	Wages and Salary	Wage and salary administration -Incentives and Benefits-Employee health and safety -Employee discipline -Employee grievance handling.		CO4
5	Industrial Relation	Industrial Relations – Trade Unionism – Collective bargaining – Employee empowerment – Industrial democracy and Worker's participation in Management.	8	CO5

Human Resource Management, Text & Cases by K. Aswathappa.

Human Resource Management, by S. Khandkar, S. Chand Publications.

Personnel Management - Text & Cases, By C. B. Mamoria & V. S. P. Rao, Himalaya.

Human Resource Management by Gary Dessler, Pearson Education

S.S.Khanka, Human Resource Management, S.Chand & Co. Ltd., New Delhi, 2003

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc21_mg21/preview

https://nptel.ac.in/courses/122105020

https://onlinecourses.nptel.ac.in/noc19_mg51/preview

		Course Art	iculation Mat	rix: (Mappin	g of COs with	POs and P	SOs)		
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	1	1
CO3	2	-	1	1	2	2	1	1	2
CO4	1	1	2	1	1	1	1	2	1
CO5	2	1	1	2	1	2	2	1	2

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



Course Code		BM556	Title of the Course	Training & Development	L	T	P	C				
Year		II	Semester	IV	3	1	0	4				
Pre-Rec	quisite	None	Co-requisite	None								
Course	Objectives			the modern concepts and techniques of training and development within organizations.	ent, tra	iner	styles	for				
				Course Outcomes								
CO1				allenges, and forces influencing employees' Training and development	•							
CO2		~	· ·	g Models focused on Faculty, Customer, Matrix, Corporate Uni	•		uding					
	Business Emb	edded Model. They	will also understand the	role of training in HRD along with Training and development s	trategie	s.						
CO3	It will enable a	a student to identify t	the training needs, choose	e an appropriate method of conducting training, design training p	rogram	s and	l evalu	ıate				
	training effect	iveness.										
CO4	Student will le	earn about training te	echniques and trainer's re	ole in training. Also they will understand Training styles, prepara	tion of	Trai	ning S	Site,				
	Pre-Training Communication, Facilitation, Learning styles, and action research in training.											
CO5	Students will get to know about employee development programme types, Planning Processes, and Models of Career development along											
	with emerging trends in training methodologies.											
Unit No.	Title of	the Unit		Content of Unit				ed				
1	Introduction		History of training, Philosophy of training, Definition of training, Concepts of training: Scope, Challenges Forces influencing Training.				CO1	ĺ				
2	Strategic Tra Dynamics	iming and its		els of training-Faculty, Customer, Matrix, Corporate University Model. Role of training in HRD, Training process & dynamics, at strategies.	7		CO2	2				
3	Training need	ds Analysis I	Requirement Analysis, T Feam Work for conduct	The process and Approaches of TNA, Organizational Analysis, Task, Knowledge, Skill and Ability Analysis, Person Analysis, ing TNA, Output of TNA. Methods of training, Designing of elopment of training systems Evaluation of training and	9		CO3	3				
4	Trainer and	Fraining S	Training techniques and selecting and preparing to training with focus on Tof Transfer with focus Support, Trainer Support rainer, Action research is	8		CO4	1					
5	Employee de career manaş	velopment and	Approaches to Employed development programme Models of Career develo	8		CO5	5					
Referen	ce Books:											

Lynton & Pareek, Training & Development, 2017, New Delhi.

Michalak, Mapping the training program, 2015, New Delhi.

Blanchard, P. Nick, James W. Thacker and V. Anand Ram, Effective Training: Systems, Strategies, and Practices, Dorling Kindersley (India) Pvt. Ltd Noida 2017, India, New Delhi.

Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd New Delhi, 2015, India.

Prior, John, Handbook of Training and Development, Jaico Publishing House, Bombay 2018.

e-Learning Source:

Effective from Session: 2020-21

Course Code

https://onlinecourses.nptel.ac.in/noc22_hs63/preview

https://www.coursera.org/projects/training-and-development-with-eduflow

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

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

Sign & Seal of HoD
Name & Sign of Program Coordinator



Effective from Session: 2020-21											
Course Code	BM557	Title of the Course	Dissertation Project	L	T	P	C				
Year	II	Semester	IV	0	0	4	2				
Pre-Requisite	None	Co-requisite	None								
Course Objectives	To equip the student with the knowledge of actual functioning of the market and organization and problems faced by										
Course Objectives	them for expl	oring feasible solutions	and suggestions								

	Course Outcomes									
CO1	To systematically identify relevant theory and concepts, and use appropriate methodologies and evidence, apply appropriate techniques and									
	draw conclusions									
CO2	To apply qualitative and/or quantitative evaluation processes to data collected from different sources									
CO3	To understand and apply ethical standards of conduct in the collection and evaluation of data and other resources									
CO4	Communicate research concepts and contexts clearly and effectively both in writing and orally									

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Guidelines	At the end of second semester examination, every student of MCOM will undergo for a survey in any manufacturing, service or financial organization. During the course of survey, project in charge will assign a problem/project to the student. The student, after the completion of survey will submit a report to the College/Institute, which will become a part of fourth semester examination. However, the report must be submitted by the end of fourth semester. The report prepared by the student will be named as dissertation. The report should be based on original/actual data from the company assigned. It should reflect in depth study of micro problem assigned by the department where student undergoes training. Relevant tables and bibliography should support it. One comprehensive chapter must be included about the organization where the student has undergone the survey. This should deal with brief history of the organization, its structure, performance products/services and problems faced. This chapter will form part I of the Report. Part II of the report will contain the study of micro research problem. The average size of report ordinarily will be 100 to 150 typed pages in standard font size (12) and double spacing. Three neatly typed and hard bound copies of the report will be submitted to the College/Institute. The report will be typed in A-4 size paper. The report will have a certificate issued by project incharge of the College. This should be attached with the report. The report will be evaluated by internal examiner as per annexure 1 and external examiner as per annexure 2. It will carry total of 100 marks divided into written report of 50 marks by external examiner and presentation of 50 marks in front of a panel of at least three faculty members appointed by Director/ Principal of the college. The external marks will be awarded by the external examiner to be appointed by the examination division		
2	Format	The format of the report is given below: Research Methodology λ Literature Review λ Objective of the Research Undertaken λ (a)Top Sheet of transparent plastic. (b)Top cover. (c)Preliminary pages. References λ Conclusions λ Results and Analysis λ		

Reference Books:

Geoff Farina; Francesco Erspamer; Caterina Mongiat Farina , How to Write a Thesis by Umberto Eco; 2015

William Waters, Destination Dissertation by Sonja K. Foss; William Waters, 2015

Steven R. Terrell, Writing a Proposal for Your Dissertation: Guidelines and Examples (Kindle Edition)

e-Learning Source:

https://www.udemy.com/course/dissertationwriting/

https://alison.com/course/the-essentials-of-thesis-writing

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)												
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4				
CO	101	102	103	104	103	1501	1502	1505	1504				
CO1													
CO2													
CO3													
CO4													
CO5													

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

Dr. Firoz Husain Name & Sign of Program Coordinator Dr. Syed Shahid Mazhar Sign & Seal of HoD



Effective from Session: 2020-21										
Course Code	BM558	Title of the Course	Comprehensive Viva Voce	L	T	P	C			
Year	II	Semester	IV	0	0	0	0			
Pre-Requisite	None	Co-requisite	None				1			
Course Objectives	The objective	of this course is to judg	ge the understanding as well as application of the knowledge	gaine	d by the	e studen	ts			
Course Objectives	by the end of the second year of the course.									

	Course Outcomes								
CO1									
CO2									
CO3									
CO1 CO2 CO3 CO4 CO5									
CO5									

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Guidelines	 The comprehensive viva voce is scheduled to be held at the end of IV Semester in second year This is also to see the articulation of what is being learnt by them and see their relevance in the practical field. The total marks of viva are 100. The internal marks will be awarded by taking the presentation of the students in the front of a panel of at least three faculty members to be appointed by Director/Principal of the college. The external marks will be awarded by the external examiner to be appointed by the examination division. 		
Keieren	ace Books:			
e-Lear	rning Source:			

		Course Articulation Matrix: (Mapping of COs with POs and PSOs)												
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4					
CO	101	102	103	104	103	1501	1502	1503	1504					
CO1														
CO2														
CO3														
CO4														
CO5														

Name & Sign of Program Coordinator	Sign & Seal of HoD