Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	CM134	**Title of the Course**	Fundamentals of Financial Accounting	**L**	**T**	**P**	**C**
Year	I	**Semester**	I	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about Financial Accounting.						

Course Outcomes	
CO1	To acquire conceptual knowledge about the basics and the principles of accounting.
CO2	To develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
CO3	To understand the concept of rectification of error & reconciliation of Bank statement.
CO4	To understand and develop the skill of preparing a final account along with the adjustments.
CO5	To develop a sound understanding of accounting procedures for Negotiable Instruments

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	**Basics of Accounting**	Meaning and Concepts, Difference between accounting and book keeping, Importance and Limitations of Accounting, Users of Accounting information, Accounting Principles, Conventions and Concepts.	12	CO1
2	**Recording of Transactions**	Recording of transactions in Subsidiary Books of Accounts, Preparation of Journal, Ledger and Trial balance.	12	CO2
3	**Errors and Rectification**	Error, types of errors, causes of error. Accounting for Rectification, Bank Reconciliation Statement (BRS)- Causes of differences in BRS. Preparation of Bank Reconciliation Statement.	12	CO3
4	**Preparation of Final Accounts**	Final accounts with adjustments (including manufacturing account), Depreciation Accounting and Inventory Valuation, Reserve and provision	12	CO4
5	**Negotiable Instruments**	Introduction to Negotiable Instruments Act 1881, Meaning and Features of Negotiable Instruments, Types: Promissory Note, Bill of Exchange, Cheque, Parties to Negotiable Instruments, Accounting Treatment of Bills of Exchange	12	CO5

Reference Books:

Bhattacharya S.K. & John Dearden, Accounting for management, Vikas Publications, 2025

Jain S.P. & Narang K.L., Advanced Accounting, Kalyani Publishers

Maheshwari S.N. & Maheshwari S.K., Corporate Accounting, Vikas publications

Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2025, India Haryana

Robert Anthony & Hawkins, Accounting Test and Cases, 2025, Richard D. Irwin London

e-Learning Source:

https://www.youtube.com/watch?v=mq6KNVeTE3A

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	2	1	2	2	1	1	1	1	2	1	-
CO2	2	-	-	-	2	2	2	-	-	2	3
CO3	1	-	3	1	2	1	2	2	1	-	2
CO4	1	1	1	1	3	1	1	3	2	2	1
CO5	2	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**

Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	CM135	**Title of the Course**	Business Economics Analysis	**L**	**T**	**P**	**C**
Year	I	**Semester**	I	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The objective of this course is to provide an understanding of business economics concepts to analyze business decisions, evaluate market conditions, forecast demand, and optimize production and costs.						

Course Outcomes	
CO1	Students will be able to understand and apply fundamental economic concepts to analyze consumer behavior and equilibrium.
CO2	Students will be able to examine demand determinants, measure elasticity, and apply demand forecasting techniques in business contexts.
CO3	Students will be able to examine production processes, apply production theories, and optimize input combinations to achieve efficient output levels.
CO4	Students will be able to understand cost concepts and analyze cost behavior.
CO5	Students will be able to evaluate different market structures and determine pricing and output decisions under varying market conditions.

Unit No.	**Title of the Unit**	**Content of Unit**	**Contact Hrs.**	**Mapped CO**
1	**Introduction**	Business Economics: Concept, Nature and Scope; Fundamental Concepts Affecting Business Decisions – the Incremental Concept, Marginalize, Equi-marginal Concept, the Time Perspective, Discounting Principle, Opportunity Cost Principle; Measurement of Utility: Cardinal vs Ordinal Approaches; Indifference Curve Analysis; Consumer Equilibrium and Consumer Surplus	12	CO1
2	**Demand Analysis**	Demand: Concept and Classification; Determinants of Demand; Law of Demand; Elasticity of Demand: Concept, Types, and Degree; Methods to Measuring Elasticity of Demand; Demand Forecasting: Concept and Methods	12	CO2
3	**Production Analysis**	Production: Meaning and significance in business decision making; Production Function: Production with One Variable Input and two variable Inputs; Cobb Douglas Production Function; Law of Variable Proportions and Returns to Scale; Isoquants, Iso-cost Lines and producer's equilibrium; Expansion Path	12	CO3
4	**Cost Analysis**	Cost Function: Meaning and Types of Cost; Determinants of cost, short run and long run cost theory, Modern Theory of Cost; Relationship between cost and production function; Economies and Diseconomies of Scale	12	CO4
5	**Market Structure**	Market: Types, Structure, Features; Price and Output Determination under different market structures – Perfect, Monopoly, Oligopoly and Monopolistic competition, Price discrimination under monopoly competition.	12	CO5

References Books:

Ahuja H.L., Modern Economics, 19th edition, 2015, S.Chand &co Pvt Ltd, New Delhi

McConnell et al. (2021). Microeconomics. McGraw-Hill Education

D.M. Mithani: Managerial Economics Theory and Application, Himalaya Publishing House

D.D. Chaturvedi, S.L. Gupta & Anand Mittal: Managerial Economics, Brijwasi Book Distributors, Delhi

e-Learning Source:

https://www.slideshare.net/slideshow/nature-and-scope-of-managerial-economics-76225857/76225857

https://onlinecourses.nptel.ac.in/noc21_mg73/preview

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

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

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

Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	CM136	**Title of the Course**	Financial System-Foundation of FinTech	**L**	**T**	**P**	**C**
Year	I	**Semester**	I	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The basic objective of this course is to equip students with the skills to understand disruptive financial innovations, reconfigure traditional business models, and navigate the regulatory frameworks governing digital financial services						

Course Outcomes	
CO1	Understand the structure of the Indian Financial System, its regulatory framework, and the role of key regulators including RBI, SEBI, IRDAI, PFRDA & IFSCA
CO2	Comprehend the characteristics, instruments, and functions of Money Markets and Capital Markets and their significance in the Indian financial ecosystem.
CO3	Analyse the structure and operations of Primary and Secondary Markets, stock exchanges, and market intermediaries in India
CO4	Evaluate the regulatory and compliance framework governing banking operations, including KYC-AML norms, banker-customer relationships, and types of banking.
CO5	Examine the range of financial products and services available in India, including investment products, digital banking, alternative investments, insurance, and pension

Unit No.	**Title of the Unit**	**Content of Unit**	**Contact Hrs.**	**Mapped CO**
1	**Indian Financial Architecture**	Indian Financial System – Structure, Components; Major Financial Regulators: RBI, SEBI, IRDA, PFRDA. IFSCA – Regulations, listing and Compliances; Reserve Bank of India— Roles and functions. Recent Developments including Digital Banking and Payment Systems.	10	CO1
2	**Financial Market**	Meaning, characteristics, functions, and role of financial markets. Classification of financial markets. Money Market: Features, objectives, functions, importance, institutions, limitations, and Instruments—Treasury Bills, Commercial Papers, Certificates of Deposit, Bills of Exchange, and Promissory Notes. Capital Market: Features, need, importance, functions, role, major players, growth factors in India, and Instruments—Equity Shares, Preference Shares, Gilt-edged Securities, and Mutual Funds. Difference between Money Market and Capital Market. Recent trends in the Indian capital market.	15	CO2
3	**Classification of capital market & Market intermediaries**	Primary Market: Meaning, features, significance, importance, functions, and key players. Types of issues—IPO, Rights Issue, Preferential Issue and ASBA. Secondary Market: Features, functions, and differences between Primary and Secondary Markets. Market Intermediaries: Role of Stock Brokers and Sub-brokers. Stock Exchange: Features, functions, role in India, merits and demerits, and weaknesses of stock exchanges. Major stock exchanges in India.	13	CO3
4	**Financial Services**	Financial Services: Concept, nature, scope, regulatory framework, and growth of financial services in India. Investment Banking: Introduction, functions, types, and key services of investment banks. Merchant Banking: Meaning, types, responsibilities, role in issue management, and regulations in India. Specialized Financial Services	12	CO4
5	**Financial Markets and Digital Transformation**	Introduction to financial markets and their types. Digital Transformation in Financial Markets: Concept, impact on financial markets, role of FinTech, major FinTech applications, challenges in digital transformation, and the future of finance.	10	CO5

Reference Books:

Bharati V. Pathak, (2024). Indian Financial System. Market, Institution and Services, New Delhi: Pearson Education

Institute of Banking & Finance (IIBF): Principles and Practices of Banking Indian, Macmillan Publishers India Pvt. Ltd., Edition: 1st Edition 2023

e-Learning Source:

https://www.classcentral.com/course/swayam-financial-institutions-and-markets-12986?utm

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

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

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

Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	CM137	**Title of the Course**	IT Applications in Business	**L**	**T**	**P**	**C**
Year	I	**Semester**	I	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	This course aims to introduce students to the fundamentals of Information Technology, including computer systems, software, data processing, networking, and emerging technologies.						

Course Outcomes	
CO1	The students will demonstrate understanding of computer systems, architecture, and basic IT concepts.
CO2	The students will analyze and apply concepts of system software and operating systems in real-world computing environment.
CO3	Students will Understand and apply data representation techniques and basic database operations.
CO4	The students will evaluate networking concepts, internet technologies, and digital communication systems.
CO5	The students will analyze cybersecurity issues and emerging technologies like AI, IoT, and cloud computing.

Unit No.	**Title of the Unit**		**Contact Hrs.**	**Mapped CO**
1	**Fundamentals of Computer Systems**	Introduction to IT: Meaning, nature, and scope; Evolution and generations of computers; Functional components of a computer system; CPU, memory (primary & secondary), input-output devices; Data and information concepts.	12	CO1
2	**Software and Operating Systems**	Types of software: System and application software; Operating system concepts and functions; Types of OS (batch, multitasking, real-time); File management systems; Introduction to open-source platforms.	12	CO2
3	**Data Representation and Database Basics**	Number systems (binary, decimal, hexadecimal); Data representation in computers; Basics of data processing; Introduction to databases and DBMS; Data models; Basic SQL queries (SELECT, INSERT, UPDATE).	12	CO3
4	**Computer Networks and Internet Technologies**	Basics of networking; Types of networks (LAN, WAN, MAN); Network topologies; Internet fundamentals; Web technologies (WWW, browsers, search engines); Cloud computing basics; Digital communication tools.	12	CO4
5	**Cybersecurity and Emerging Technologies**	Cybersecurity concepts; Types of Cyber threats and attacks; Data privacy and protection; Digital signatures; Introduction to Artificial Intelligence, Machine Learning, Internet of Things (IoT), Block-chain, and Big Data.	12	CO5

References Books:
ITL Education Solutions, Introduction to Information Technology, Pearson.
Sinha, P.K. & Sinha, P., Foundations of Computing, BPB Publications.
Tanenbaum, A.S., Computer Networks, Pearson.
Elmasri & Navathe, Fundamentals of Database Systems, Pearson.
e-Learning Source:
https://youtu.be/Uv3T5J9v5HM?si=Nk7ANqcvFhRZv28W
https://youtu.be/I_7rthka2Is?si=FcJaprIF3TN3ZTaS

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

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

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

Integral University, Lucknow

Effective from Session: 2026-2027							
Course Code	MT105	**Title of the Course**	Quantitative Techniques	**L**	**T**	**P**	**C**
Year	I	**Semester**	I	3	1	0	4
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The basic objective of this course is to provide fundamental knowledge about business mathematics.						

Course Outcomes	
CO1	Understand the basics of Set theory and its implication in business.
CO2	Understand Equation theory and permutation and combination.
CO3	Understand how to use different mean methods.
CO4	Basis Differentiation and Integration
CO5	Understand the principles of matrices.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	**Set Theory**	Set Theory: Concept, Types of Sets, Operation, and Laws of operation on Sets, Venn Diagram, Cartesian product of two sets, Use of Set Theory in Business.	12	1
2	**Equation**	Equations: Linear, quadratic, and simultaneous, Nature and Roots of quadratic Equation, Permutations and combinations.	12	2
3	**Progression**	Progression: Arithmetic, Geometric and Harmonic progression, General Idea of infinite series.	12	3
4	**Integration**	Basis differentiation and Integration (including maxima and minima, excluding trigonometric and inverse trigonometric functions),	12	4
5	**Matrices**	Matrices: Types, Addition, Subtraction, Multiplication, Application, Determinants and their properties, Use of Matrix in business, Simple Interest and Compound Interest, Ratio and Proportion	12	5

Reference Books:

Business Mathematics- Sancheti and Kapoor (Sultan Chand &Sons)2008, India New Delhi

Mathematics and Statistics-Ajay& Alka Goel (Taxman's Allied), 2016, India New Delhi

Business Mathematics- J.K.Singh (Himalaya publications), 2017, India, New Delhi

N.P. Bali (Author), P.N. Gupta (Author), C.P. Gandhi (Author), A Textbook of Quantitative Techniques, Laxmi Publications; Second edition (2014)

Quantitative Methods: for Business, Management and Finance, Louise Swift (Author), Dr Sally Piff (Author), Palgrave Macmillan; 3rd edition (3 March 2010)

e-Learning Source:

https://www.youtube.com/watch?v=GT3O-UvWQoM

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

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

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

Integral University, Lucknow

Effective from Session: 2026-2027							
Course Code	LN104	**Title of the Course**	Essential Professional Communication	**L**	**T**	**P**	**C**
Year	I	**Semester**	I	3	1	0	4
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The basic objective of this course is to equip students with the practical skills needed to thrive in the modern workplace						

Course Outcomes	
CO1	Demonstrate and Understand of the meaning, nature, scope of professional communication.
CO2	Understand Essays and short stories.
CO3	Understand and define the use of Vocabulary
CO4	Understand basic grammar and its implication
CO5	To imply and know the basics of report writing and letter writing

Unit No.	**Title of the Unit**	**Content of Unit**	**Contact Hrs.**	**Mapped CO**
1	**Professional Communication**	It's meaning & importance. Essential of effective communication, Barriers to effective communication, The Cross-Cultural Dimension of Professional communication.	12	1
2	**Language through Literature**	A. Essay. "The Effect of the Scientific Temper on Man" by Bertrand Russell, "The Aims of Science and Humanities" by Moody. E. Prior. B. Short Stories "The Meeting Pool" by Ruskin Bond, "The Portrait of Lady" by Kushwant Singh.	12	2
3	**Basic Vocabulary**	Euphemism, One-word substitution, Synonyms, Antonyms, Homophones, Idioms and Phrases, Common mistakes, Confusable words and expressions, Portmanteau words, foreign words and expressions.	12	3
4	**Basic Grammar**	Articles, Prepositions, Tenses Concords (Subject-Verb agreement), Modal Auxiliaries, Verbs: its Kind & Uses, degree of Comparison, punctuations	12	4
5	**Basic Compositions**	Report Writing: What is a Report? Kinds and objectives of report, writing reports Business Letter writing: Introduction to business letters, types of business letters, Layout of business letters, Letter of Enquiry/Complaint, Proposal Writing.	12	5

Reference Books:

Martin & Wren - High School English Grammar & Composition, S. Chand & Co. Delhi 2024, India

Lewis Norman - Word Power made easy, W.R. Goyal. Publication & Distributors Delhi., 2025, India

Better Your English- A Workbook for 1st year Students- Macmillan India, New Delhi.2025, India

Raman Meenakshi & Sharma Sangeeta, Technical Communication-Principles & Practice –O.U.P.

Mohan Krishna & Banerji Meera, Developing Communication Skills – Macmillan India Ltd. Delhi

e-Learning Source:

https://www.youtube.com/watch?v=-xH1EMTYM_o

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

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

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

Integral University, Lucknow

Effective from Session: 2026-2027							
Course Code	CM141	**Title of the Course**	Advance Accounting	**L**	**T**	**P**	**C**
Year	I	**Semester**	II	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The course aims to develop advanced accounting knowledge with a strong integration of financial technologies (FinTech). It focuses on enhancing analytical, reporting, and decision-making skills using modern accounting tools, digital platforms, and regulatory frameworks. Students will gain practical exposure to real-world financial reporting, digital accounting systems, and compliance						

Course Outcomes	
CO1	Interpret financial information in a digital and global context & analyze the role of accounting in FinTech-driven businesses
CO2	Understand automation in accounting system and recording transactions using digital accounting tools.
CO3	Prepare financial statements as per standards & Analyze financial performance using ratios.
CO4	Provide knowledge about royalty accounts & preparation of Accounts for Hire Purchase.
CO5	Provide an understanding of the overview about Departmental and Branch accounts

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	**Advanced Accounting Concepts & Framework**	Advanced Accounting Concepts and Principles, Accounting Standards (Indian Accounting Standards – Ind AS), Conceptual Framework of Financial Reporting, Role of Accounting in FinTech Ecosystem, Digital Accounting Systems vs Traditional Accounting, Users of Financial Statements in Digital Economy	12	CO1
2	**Advanced Recording & Digital Accounting Systems**	Review of Journal, Ledger, and Trial Balance (Advanced Level), ERP Systems (e.g., Tally, SAP – basics), Cloud Accounting and Automation Tools, Blockchain in Accounting (conceptual understanding), Internal Controls in Digital Accounting Systems	12	CO2
3	**Final Accounts & Financial Reporting**	Preparation of Financial Statements as per Schedule III Manufacturing, Trading, Profit & Loss Account (Advanced Adjustments), Ratio Analysis & Financial Statement Analysis, Introduction to XBRL Reporting	12	CO3
4	**Royalty Accounts**	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub-lease, short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System.	12	CO4
5	**Departmental & Branch Accounts**	Departmental Accounts- Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts-Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	12	CO5
References Books:				
Maheshwari S.N. & Maheshwari S.K., *Advanced Accountancy*, Vikas Publishing House, Latest Edition				
Gupta R.L. & Radhaswamy M., *Advanced Accountancy*, Sultan Chand & Sons, Latest Edition				
Jain S.P. & Narang K.L., *Advanced Accountancy*, Kalyani Publishers				
e-Learning Source:				
https://www.youtube.com/live/OgFoO4ixmM4?si=dPpyaQrK-kMiy_xF				

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

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

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

Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	CM142	**Title of the Course**	Financial Management	**L**	**T**	**P**	**C**
Year	I	**Semester**	II	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	To enable students to understand and apply key financial management concepts for effective decision-making.						

Course Outcomes	
CO1	To enable students to understand the fundamental concepts, scope, and objectives of financial management and time value of money.
CO2	To equip students with the ability to evaluate long-term investment decisions using capital budgeting techniques.
CO3	To enable students to analyze financing decisions through capital structure theories, cost of capital, and leverage techniques.
CO4	To equip students with skills to manage short-term financial resources efficiently, including cash, inventory, and receivables.
CO5	To enable students to understand dividend policies, theories, and factors influencing profit distribution decisions.

Unit No.	**Title of the Unit**	**Content of Unit**	**Contact Hrs.**	**Mapped CO**
1	**Introduction to Financial Management**	Definition, nature and scope of financial management; objectives & functions of financial management, Preparation of financial plan - objectives, Essential features, Consideration in formulating financial plan, Capitalization: over under and fair capitalization.	11	CO1
2	**Capital Budgeting Decision**	Nature of investment decisions, Importance, features and process of capital budgeting. Techniques: Payback period, ARR, NPV, IRR, and PI Ratio. Terminal value. Risk: Systematic and unsystematic Risk, Techniques for analyzing risk.	15	CO2
3	**Capital Structure**	Concept of cost of capital and capital structure: Cost of debt capital, Cost of preference share capital, Cost of equity share capital, & (WACC). Leverage. Leverage Analysis – Financial, operating and combined leverages, EBIT-EPS Analysis. Capital structure theories: Net income Approach, Net operating Approach and MM approach.	16	CO3
4	**Concept of working capital**	Meaning & importance of working capital management - Components of working capital - Determinant of Working Capital- Factors Influencing working capital requirements - working capital life cycle.	10	CO4
5	**Dividend Decision**	Meaning and Concept of Dividend Decision. Factors Affecting Dividend Decision. Types of Dividend Policy. Relevant and Irrelevant Theories of Dividend	8	CO5

References Books:

Soloman Ezra - The Theory of Financial Management

I.M. Pandey - Financial Management

V.K. Bhalla - International Financial Management

Van Horne, James - Financial Management & Policy

3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

e-Learning Source:

www.studyfinance.com

https://www.youtube.com/watch?v=32w0H6wuhMg

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

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

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

Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	CM143	**Title of the Course**	Indian Banking System	**L**	**T**	**P**	**C**
Year	I	**Semester**	II	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	To provide a comprehensive understanding of the Indian banking system, its structure, functions, regulatory framework, and the integration of digital banking and fintech innovations.						

Course Outcomes	
CO1	To grasp the structure and evolution of the Indian banking system.
CO2	To understand the functions and operations of commercial banks.
CO3	To Examine the role of RBI and banking regulations.
CO4	To Analyze digital banking and payment systems in India.
CO5	To Evaluate banking reforms and emerging trends in the sector.

Unit No.	**Title of the Unit**	**Content of Unit**	**Contact Hrs.**	**Mapped CO**
1	**Introduction to the Indian Banking System**	Evolution of banking in India, Structure of banking system, Types of banks (Commercial, Cooperative, RRBs, Small Finance Banks, Payment Banks), Financial Inclusion and Government Initiatives, Microfinance and its role in inclusive banking.	12	CO1
2	**Functions and Operations of Banks**	Primary and secondary functions, Types of deposits, Principles of lending, Credit creation, Basic loan procedures. Types of Advances: Loans, Cash Credit (CC), and Overdraft (OD); Secured and Unsecured Advances	12	CO2
3	**Reserve Bank of India & Regulation**	Functions of RBI, Monetary policy tools (Repo, Reverse Repo, CRR, SLR), Concept of High-Powered Money (basic), Banking Regulation Act 1949 (overview), Basel norms (basic), Role of RBI in supervision and control of banks	12	CO3
4	**Digital Banking & Payment Systems**	Internet banking, Mobile banking, Major Payment Systems (UPI, NEFT, RTGS, IMPS), Digital wallets, KYC & e-KYC, Cyber security basics	12	CO4
5	**Banking Reforms & Emerging Trends**	NPAs (concept), Banking sector reforms, Bank mergers, Risk management basics, Evolution to FinTech (AI, Blockchain, Neo-banking)	12	CO5

References Books:

Parameswaran, R. (2016). Indian banking (Revised ed.). S. Chand Publishing.

Khan, M. Y. (2019). Indian financial system (11th ed.). McGraw-Hill Education.

Agarwal, O. P. (2022). Modern Banking of India (3rd ed.). Himalaya Publishing House.

More, P. (2024). Indian Banking and Financial System (1st ed.). Thakur Publication.

e-Learning Source:

https://www.youtube.com/playlist?list=PLj_vfiKI8o3cyroh_wkAqKErkz7O5YaNC

https://www.youtube.com/watch?v=54AKMXJU8yI

https://www.youtube.com/watch?v=58OTrOfq0j4

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

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

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

Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	CM144	**Title of the Course**	Essential Banking Concepts for FinTech Innovations	**L**	**T**	**P**	**C**
Year	I	**Semester**	II	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	To develop a comprehensive understanding of banking operations, including customer relationships, regulatory compliance, digital banking, and financial services.						

Course Outcomes	
CO1	Understand the foundational aspects of banker-customer relationships, deposit products, KYC-AML compliance, and account opening procedures for various types of customers.
CO2	Comprehend the operational aspects of deposit accounts including clearing mechanisms, special banker relationships, foreign exchange remittances, and NRI banking services.
CO3	Analyse the legal and operational framework governing payments, collections, negotiable instruments, and ancillary banking services.
CO4	Evaluate the landscape of electronic banking, digital payment systems, and alternate delivery channels shaping modern banking operations.
CO5	Examine the framework for financial inclusion, customer service standards, grievance Redressal mechanisms, and the rights and duties of bankers and customers.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	**General Banking Operations**	Introduction - Origin of Banking - Banker A Customer Relationship - General and Special Types of Customers - Origin and Growth of Commercial Banks in India - Financial Services Offered by Banks - Changing Role of Commercial Banks - Types of Banks. AML-KYC Guidelines; Operational Aspects of KYC; Other Operations – Regulations, Central, KYC Records Registry (CKYCR).	12	CO1
2	**Operational Aspects of Deposit**	Banker – Customer Relations - Different Deposit Products - Mandate and Power of Attorney - Banker's Lien – Right off Set off - Payment and Collection of Cheques - Duties and Responsibilities of Paying and Collecting Banker - Protection available to Paying and - Collecting Banker under NI Act – Endorsements - Forged Instruments - Bouncing of Cheques and their implications. Definitions, bringing in and Taking out Foreign Exchange, Inward Remittances, Outward Remittances; Operational Aspects of NRI Business—Permitted Accounts in India for NRIs and PIOs.	12	CO2
3	**Payments & Collections**	Cash Management Services: Concept, evolution, need, objectives, and importance of CMS for corporate entities in India. Negotiable Instruments: Cheques: Definition, features, parts, types, dishonor, crossing, and endorsement of cheques. Bills of Exchange: Definition and special characteristics. Promissory Note: Definition, parties, and essentials. Bankers: Concept of holder, and rights and liabilities of paying and collecting bankers.	12	CO3
4	**Electronic banking**	Electronic Banking: Meaning, advantages, disadvantages, and risks in e-banking. Digital Payment Systems: Introduction and principles of payment systems; role of NPCI. Retail payment systems. Electronic Fund Management & Alternate Delivery Channels: Digital Banking Channels: Digital Concepts: social media in banking and Digitization vs. Digitalization.	12	CO4
5	**RegTech & InsurTech**	RegTech: Meaning, need, evolution of RegTech in India, benefits, key growth drivers, challenges, and future prospects. InsurTech: Evolution of InsurTech in India, InsurTech ecosystem and growth drivers, digital insurance, complex claims processing, emerging digital trends in life insurance, and challenges and limitations of InsurTech.	12	CO5
References Books:				
Institute of Banking & Finance (IIBF): Principles and Practices of Banking Indian, Macmillan Publishers India Pvt. Ltd., Edition: 1st Edition 2024				
A.B. Srivastava and K. Elumalai: Seth's Banking Law, Law Publisher's India (P) Limited				
e-Learning Source:				
https://stripe.com/in/resources/more/fintech-innovation-where-financial-technology-is-today-and-where-its-heading				

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

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

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

Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	CM145	**Title of the Course**	Business Law	**L**	**T**	**P**	**C**
Year	I	**Semester**	II	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The basic objective of this course is to provide knowledge about Business Laws.						

Course Outcomes	
CO1	To imbibe the legal and procedural aspects relating to contracts, agreements, and performance of contracts.
CO2	To understand the provisions relating to Limited Liability Partnerships under the Limited Liability Partnership Act, 2008.
CO3	To understand the various provisions related to the Sales of Goods Act, including the rights and obligations of buyers and sellers
CO4	To understand the regulatory aspects and the broader procedural aspects involved in the Indian Partnership Act.
CO5	To comprehend and evaluate the working of negotiable instruments, their features, types and endorsements.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	**Indian Contract Act, 1872**	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.	15	CO1
2	**Limited Liability Partnership Act, 2008**	Nature of Limited Liability Partnership, Partners and their Relations, Incorporation of LLP, Limited Liability, Contributions, Financial Disclosures, Assignment and Transfer of Partnership Rights, Investigation, Compromise, Arrangement or Reconstruction	13	CO2
3	**Sales of Goods Act, 1930**	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.	12	CO3
4	**Indian Partnership Act, 1932**	Definition and Nature of Partnership, Partnership deed, registration of firms and consequences of non-registration, Dissolution of partnership.	10	CO4
5	**Negotiable Instruments Act, 1881**	Definition, Instruments Features, Types, Endorsement of Negotiable Instruments, Promissory Notes, Bills of Exchange, Cheques, Parties to Negotiable Instruments, Dishonour of Cheque, Noting and Protest, Special Rules relating to Cheques (including crossing of cheques)	10	CO5

Reference Books:

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.

e-Learning Source:

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

https://nptel.ac.in/courses/109105098

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

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

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

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

Integral University, Lucknow

Effective from Session: 2026-27							
Course Code	CM146	**Title of the Course**	Introduction to Excel	**L**	**T**	**P**	**C**
Year	I	**Semester**	II	**3**	**1**	**0**	**4**
Pre-Requisite	None	**Co-requisite**	None				
Course Objectives	The objective of this course is to provide the learner an overview of Microsoft Excel and develop an ability to use the basic arithmetic and statistical formulas.						

Course Outcomes	
CO1	Ability to understand the spread sheet utilization at basic level.
CO2	Ability to apply the formulas and function in Excel.
CO3	Ability to apply the practical implication of financial and statistical functions in spread sheet.
CO4	Ability to understand the advance Excel with other functions of Excel.
CO5	It will enable students to understand the role of Excel in the field of Accounting and Research.

Unit No.	**Title of the Unit**	**Content of Unit**	**Contact Hrs.**	**Mapped CO**
1	**Excel Introduction**	An overview of the screen, navigation and basic Excel concepts, Various selection techniques, Shortcut Keys Customizing Excel, Customizing the Ribbon, Using and Customizing AutoCorrect.	12	CO1
2	**Introduction Range**	AutoFill, Comments, Hide Columns and Rows, AutoFit, Transpose, Move Columns Basics: Ribbon, Workbook, Worksheets, Format Cells, Find & Select, Data Validation, Keyboard, Shortcuts, Print, Protect.	12	CO2
3	**Basic Functions**	Changing Excel Default Options Using Basic Functions, Using Functions – Sum, Average, Max, Min, Count, Absolute, Mixed and Relative Referencing	12	CO3
4	**Formulas**	Arithmetic functions, Paste Options, statistical Functions, and Logical Functions. Cell References, Date/Time, Lookup/Reference	12	CO4
5	**Statistical Functions**	Financial, Statistical, Round, Formula Errors, Array Formulas, Sort, Filter, Conditional Formatting., Charts, Pivot Tables, Tables, Create a Macro.	12	CO5
References Books:				
Excel 2019 All-in-One for Dummies, Greg Harvey, 1st edition				
Slaying Excel Dragons, Mike Girvin, 1st edition, Holy Macro! Books				
Ctrl+Shift+Enter Mastering Excel Array Formulas, Mike Girvin, 1st edition				
Beginners (Excel Essentials Book 1), M.L. Humphrey, 1st edition				
e-Learning Source:				
https://www.coursera.org/projects/Excels-beginner-google-sheets				

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

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

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