



Integral University, Lucknow

Department of Commerce

Study and Evaluation Scheme

Program: M.COM

Semester- I

S. No.	Course code	Course Title	Type of Paper	Period Per Hr./Week/Sem			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional	Sustainable Development
1	CM 401	Introduction to Accounting Theories	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 8
2	CM 402	Financial Management & Policy	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 8
3	CM 403	Direct Taxation	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓	✓			✓	4,5,8,9,10
4	CM 404	Banking Currency & Exchange	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓							8
5	MT404	Concept of Applied Statistics	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓					9, 12
6	CM 405	Sales & Marketing Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓	✓	✓	4,8,9,11,13
7	CM 406	Fundamentals of Business Management	Core	3	1	0	40	20	60	40	100	3:1:0	4			✓		✓			4, 9
Total				21	7	0	280	140	420	280	700		28								



Integral University, Lucknow

Effective from Session: 2024-25							
Course Code	CM 401	Title of the Course	Introduction to Accounting Theories	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To familiarize and acquaint the student with accounting standards and various financial reporting practices.						

Course Outcomes	
CO1	To be able to get in-depth knowledge of the concept of accounting and accounting theories.
CO2	To get an overview of the accounting standards and to know the latest accounting concepts in modern business concerns.
CO3	To understand the reporting practices of accounting information.
CO4	To understand the relationship between behavioural research and accounting.
CO5	To impart knowledge of using accounting and other tools to detect fraud and manage the fraud risk in the business organization.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Overview of Accounting Theory	Overview of Accounting Theory: Theory Formulation, Testing a Theory, Accounting Theory Construction - Pragmatic Theories - Syntactic and Semantic Theories - Normative Theories - Positive Theories; Measurement of Theory: What are measurement scales, Permissible operations of scales, Types of Measurement - Reliability and Accuracy.	12	CO1
2	Accounting Standards	Formation, Meaning, Benefits of Accounting Standards, Process of Standards Setting in India, and Elementary Knowledge of Indian Accounting Standards. Contemporary Issues in Accounting: Lease Accounting, Social Accounting, Human Resource Accounting, Managerial Accounting, Financial Engineering.	12	CO2
3	Efficient Securities Markets	Implications of Efficient Securities Markets for Financial Reporting, Informativeness of Price - A Model of Cost of Capital - Information Asymmetry - The Value Relevance of Accounting Information - The Measurement Approach to Decision Usefulness - Efficient Securities Market - Anomalies - Limits to Arbitrage - A Defense of Average Investor Rationality - Measurement Applications.	12	CO3
4	Behavioural Research in Accounting	Development of Behavioural Accounting - The Brunswick Lens Model - Probabilistic judgment - Accounting and Behaviour - Standard setting in a political environment, Development of Indian standard setting procedure - Theories of Regulation - Public interest theory - Regulatory capture theory - Private Interest Theory - Standard setting approaches - Free or regulated market.	12	CO4
5	Forensic Accounting	The Essence of Forensic Accounting - Forensic Accounting vs Traditional Accounting, Application of Forensic Accounting, Forensic Accounting Skills - Auditing - Investigation - Risk Analysis - Criminology - Digital Forensics, Responsibilities Forensic Accountant - Consulting - Valuation - Non-authoritative guidance.	12	CO5

Reference Books:

Harry I. Wolk, James L. Dodd, John J. Rozycki Accounting Theory: Conceptual Issues in a Political and Economic Environment Sage Publication, 2007.

William R Scott Financial Accounting Theory, Pearson, 2015.

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

Michael A. Crain, William S. Hopwood, Carl Pacini & George R. Young; Essentials Forensic Accounting; John Wiley & Sons, New Jersey, 2016.

e-Learning Source:

Prof. Varadraj Bapat, School of Management, IIT Bombay. <https://youtu.be/U3K5iXBeR7o>

Prof. Arun Kumar Department of Management Studies, IIT Madras. https://youtu.be/B_wuFexqqKw

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

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

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



Integral University, Lucknow

Effective from Session: 2024-25							
Course Code	CM 402	Title of the Course	Financial Management & Policy	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Objective	To make students understand various issues involved in the financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies						

Course Outcomes	
CO1	To understand the core concepts and techniques in financial management.
CO2	Ability to conduct discounted cash flow analysis and capital budgeting process.
CO3	Describe various capital structure theories and estimating cost of capital.
CO4	Understanding working capital requirements and management.
CO5	Understand the process of a determining firm's dividend payout policy.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mappe d CO
1	Introduction	Introduction, Meaning, scope, and development of financial management; Finance Function; Objectives of the Firm, Indian financial system, Risk and Return, Time value of Money and its relevance.	12	CO 1
2	Capital Investment Decisions	Capital Budgeting: Meaning, Process, and Significance, Methods of project evaluation and selection: ARR, Payback and discounted payback, NPV, IRR, Benefit-cost ratio.	12	CO 2
3	Financing Decisions	Cost of Capital: Cost of Equity, Debt, Retained Earnings and Overall Cost of Capital, Operating and Financial Leverages: Concept and significance, EBIT-EPS analysis, Capital structuring Theories: Net Income Approach, Net Operating Income approach, and MM approach.	12	CO 3
4	Working Capital Decisions	Working Capital: Meaning Significance, working capital cycle, Working capital Management, overall considerations in WCM; determinants and determination of working capital requirements; management of cash; management of receivables management of Inventories	12	CO 4
5	Dividend Decisions	Ploughing back of profits, forms of dividends, factors affecting dividend policy, Retained Earning Vs. Dividend Decision; Walter Model; Gordon Model; MM hypothesis.	12	CO 5

Reference Books:

Chandra P., Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill, 2016 New Delhi.

Financial Management and Policy, Prentice Hall of India, 2014 New Delhi.

Khan YM and Jain PK, Financial Management - Text and Problems, ,5 Edition, Tata McGraw Hill Publishing Company Ltd, 2017 New Delhi.

Financial Management: Theory and Practice, 2nd Edition, Himalayan Publications, 2013 New Delhi.

Anthony R.N., D.F. Hawkins and K.A. Merchant, Accounting: Text and Cases, McGraw Hill, 2016, India.

e-Learning Source:

https://youtu.be/CCQwz_Gwo6o

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	2	2	1	1	3	1	-	2
CO2	2	2	3	1	2	3	1	1	1
CO3	3	1	2	-	2	-	2	1	1
CO4	2	2	1	2	1	2	1	-	-
CO5	1	2	2	2	1	1	1	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: 2024-25							
Course Code	CM 403	Title of the Course	Direct Taxation	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To provide an understanding of Income Tax in India as applicable to the relevant Finance Act and to inculcate requisite professional skills required in tax practices.						

Course Outcomes	
CO1	To understand basic concepts and provisions of Income Tax Law and Practices
CO2	To learn various provisions regarding the residential status of an assessee and exemptions available under income tax.
CO3	To understand the computation of the assessee's total income under various heads.
CO4	To provide an understanding regarding the computation of tax liability of an assessee.
CO5	To learn how to file a return of income within due dates.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Basic Concepts	Person, Assesses, Previous year, Assessment year, Agricultural Income, Gross Total Income, Total Income, Rates of Tax.	12	CO1
2	Tax Status	Residential Status, Exempted income under section 10 of the Income Tax Act.	12	CO2
3	Computation of Income	Income from Salary, Income from House Property, Income from Business or Profession, including relevant case studies.	12	CO3
4	Computation of Tax Liability	Capital Gain and Income from Other Sources including relevant case studies, Clubbing, Set off and Carry Forward of Losses, Deductions from GTI, Computation of Tax Liability.	12	CO4
5	Assessment Procedure	Income Tax Authorities, TDS, Filing of Return (ITR), E-Filing including refund, Penalty and Appeal.	12	CO5

Reference Books:	
Vinod K. Singhania & Kapil Singhania, Direct Tax: Law and Practice, Taxman, New Delhi, 2021.	
G. Ahuja & R. Gupta, Systematic approach to Income Tax, Wolters Kluwer, 2021.	
Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax: Law and Practices, Sahitya Bhavan Publication, 2022.	
Girish Ahuja and Ravi Gupta, "Simplified Approach to Income Tax", Flair Publication 2021.	
G. Ahuja & R. Gupta, Practical Approach to Income Tax, Commercial Law Publication, 2021.	
e-Learning Source:	
https://onlinecourses.swayam2.ac.in/cec23_cm03/preview	
https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009	

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	2	2	1	-	3	-	1
CO2	1	2	2	1	1	-	2	-	1
CO3	3	3	3	2	1	-	3	-	1
CO4	3	3	3	2	1	1	3	-	1
CO5	2	3	3	2	1	2	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: 2024-25

Course Code	CM 404	Title of the Course	Banking Currency & Exchange	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop the conceptual and theoretical knowledge of the financial sector in reference to Banking						

Course Outcomes

CO1	To understand the evolution of Monetary Theory and its forms
CO2	To understand the current state of the Indian banking industry and the challenges associated with them
CO3	To understand the regulatory structure within which the banking system operates
CO4	To understand the different operational issues faced by banks and the risk management mechanism.
CO5	To understand the foreign exchange market and its basic system of Operations

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Money and Its Form, Quantity Theory of Money, Inflation, Monetary Standards, Indian Money Market, Credit, and its Instruments	12	CO1
2	Indian Financial System	Introduction to Indian Financial System: Nature, Functions. Banking: Indian Banking, Banking Structure, Forms of Banking, Banking Regulation Act 1949: Functions of Banking Companies, Restrictions on the business of banking companies, Winding up of a banking company	12	CO2
3	Reserve Bank of India	Reserve Bank of India 1934: Functions, its Role in Bank Management and Regulation, Issue of currency notes, Asset backing for note-issue, Distribution of currency Chests. Reserve Bank as banker to Government. Regulation and Supervision over Commercial Banks, Commercial Banks: Role & Functions.	12	CO3
4	Commercial Banks	Management of capital funds in Commercial Banks- Capital Adequacy Norms, Liquidity Management, Asset Liability Management - Gap analysis, Management of Non-Performing Assets, Strategies for making commercial banks viable, Para banking activities, Retail Banking, Fee-based Vs. Fund-based services, CRM, Benefits & strategies for CRM,	12	CO4
5	Foreign Markets	Overview of Foreign Exchange Market, Concept and Significance of Foreign Exchange, Functions of Foreign Exchange, Methods of Exchange Control.	12	CO5

Reference Books:

Fabozzi - Foundations of Financial Markets and Institutions (Pearson Education), 2017, New Delhi

Khan M Y - Financial Services (Tata Mc Graw Hill), 2015, New Delhi

Machiraju H R - Indian Financial System (Vikas) 2017, India, New Delhi

Financial institutions and markets By L.M.Bhole (Tata McGraw Hill)

e-Learning Source:

<https://unacademy.com/course/foreign-exchange-currencies-the-mother-of-all-markets/XTADLSY9>

<https://unacademy.com/lesson/foreign-exchange-market-an-introduction/NODXKOFH>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	1	1	2	-	1	1
CO2	2	1	2	-	1	1	1	-	1
CO3	1	1	1	1	-	1	-	1	-
CO4	1	-	0	1	1	0	1	1	1
CO5	2	1	1	0	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: 2024-25

Course Code	MT404	Title of the Course	Concept of Applied Statistics	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop the conceptual and theoretical knowledge of Statistics.						

Course Outcomes

CO1	To demonstrate and understand the quantities approach of mathematical and statistical analysis.
CO2	To demonstrate and understand the matrices and calculus concept.
CO3	To understand the knowledge of central tendency.
CO4	To understand the concept of probability with its laws and principles.
CO5	To demonstrate and implicated the decision theory and index number.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Discrete and continuous data, graphical representation of grouped data: Bar diagram, histogram and Pie chart. Concept of central tendency and its measures: Mean, Median, Mode, Geometric and Harmonic mean, partition values, Dispersion and its measures: Range, Quartiles deviation, mean deviation, Standard deviation and Coefficient of Variation, moments, skewness, kurtosis and their measures.	12	CO1
2	Methods of Mean	Scatter diagram, Karl Pearson's and spearman's rank correlation coefficients, coefficient of determination, correlation ratio, principle of least squares, fitting of linear regression and related results, partial and multiple correlations of three variables, their measures and related results.	12	CO2
3	Probability	Random experiment, events, mutually exclusive and disjoint events, trial, sample space, definition of probability, addition and multiplication theorem, independent events, conditional probability, Bayes theorem (without proof) and its applications. Probability distributions: Binomial, Poisson and normal distributions	12	CO3
4	Time series analysis	Index Numbers: Types and methods of their constructions (Weighted & Unweighted). Components of time series, Additive and multiplicative models. Fitting of trend by Free hand method, semi average method, Moving averages and principle of least squares. Seasonal variations calculation and uses. Simple averages, ratio-to-trend methods.,	12	CO4
5	Data Test methods	Test of significance: Sample and hypothesis, null and alternative hypotheses, critical region, Types I & Type II errors, level of significance, and power of a test. Large and small sample test: Z, t, Chi-square, F tests, and analysis of variance: one way and two-way classifications.	12	CO5

Reference Books:

Spiegel M.R. (1967): Theory and problem of Statistics, Schaum's Publishing Series
 Goon A.M., Gupta M.K. and Das Gupta B. (1991): Fundamental of Statistics, Vol. I, World Press, Calcutta
 Meyer P.L. (1970): Introductory Probability and Statistical Applications, Addison Wesley.
 Hogg R.V. and Craig A.T. (1972): Introduction to Mathematical Statistics, Amerind Publishing Co..
 Rohtagi, V.K. (1967): An Introduction to Probability and Statistics

e-Learning Source:

<https://www.statistics.com/>
<https://www.khanacademy.org/math/statistics-probability>
https://www.youtube.com/watch?v=VPZD_aj8H0

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	1	1	1	3	1	-	1	-
CO2	2	2	1	1	2	1	-	1	-
CO3	2	3	1	1	3	1	-	1	-
CO4	3	2	3	1	2	1	-	1	-
CO5	1	2	3	2	1	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: 2024-25

Course Code	CM 405	Title of the Course	Sales & Marketing Management	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives	The purpose of this course is to develop an understanding of the underlying concept, strategies and the issues involved in the exchange of products and services.
-------------------	---

Course Outcomes

CO1	To understand the marketing concept and its environment and to analyze the market based on segmentation, targeting and positioning.
CO2	Know the consumer behavior and their decision-making process and also understand CRM
CO3	To analyzes product mix and pricing policies and strategies including product life cycle.
CO4	To execute distribution channel planning and promotional decisions like advertising and their objectives for products & services.
CO5	To understand sales management and different approaches of presentation and demonstration of pproducts and services.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Concept of Marketing, Marketing-mix and its environment variables; Marketing environment, Market segmentation and targeting.	12	CO1
2	Consumer Behavior	Concept, significance and factors influencing consumer behavior, Buying Motives, buying habits, Buying process, Customer-relationship management, Marketing Research.	12	CO2
3	Product Management & Pricing Decisions	Concept of Product, Product-mix, Product-line and Product Life-cycle, Product positioning, New product development, Brand management, Packaging. Concept, nature and scope of Product Pricing, Price policy considerations, objectives and strategies of pricing	12	CO3
4	Distribution and Advertising Management	Management of Physical Distribution, Distribution channel intermediaries, channel management decisions, Organized retailing; Direct marketing; Internet marketing, Marketing of services, Advertising as a management function, objectives, DAGMAR approach, Advertising media and selection decisions.	12	CO4
5	Sales management	Sales Management: Meaning, Objectives, Characteristics, Functions and Importance. Salesmanship: Meaning, Features and Significance. Qualities of a Good Salesman Selling Process: Meaning, Stages in Selling Process Prospecting, Pre-approach, the Approach, Presentation and Demonstrations, Handling the Objections, Closing the Sale	12	CO5

Reference Books:

Prof. A. Chatterjee, Marketing Fundamentals: A Contemporary Insight, 2017, New Delhi
R.K. Maheshwari & Ram Milan, Marketing Management, 2015, New Delhi
McCarthy, D.J. Basic Marketing, A Managerial Approach 2017, India, New Delhi
Jain S.P. & Narang K.L, Accounting Theory & Management Accounting, Kalyani, 2015, India Haryana.
Kotler Philip, Marketing Management Analysis, Planning and Control 5. Dholakia Marketing Management, 2016, India New Delhi

e-Learning Source:

https://alison.com/courses/marketing
https://www.udemy.com/course/sales-and-marketing-for-online-businesses/
https://onlinecourses.nptel.ac.in/noc19_mg48/preview
https://onlinecourses.swayam2.ac.in/cec20_mg06/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	2	1	2	1	2	-	2	1
CO2	1	1	-	-	2	-	1	1	2
CO3	-	2	1	3	-	-	2	2	-
CO4	2	-	2	2	1	2	-	1	-
CO5	1	2	1	-	-	1	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: 2024-25

Course Code	CM 406	Title of the Course	Fundamentals of Business Management	L	T	P	C
Year	I	Semester	I	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives	The objective is to impart a basic understanding of Management; its functions and process; as applicable to business organizations
-------------------	--

Course Outcomes

CO1	To explain the basics of management how it evolved as a discipline, the various environments which influence business, and the significance of social responsibility.
CO2	To make the learner understand the methods of planning at various levels and certain traits which a manager should use as a good decision-maker.
CO3	To understand the importance of organizing and its significance.
CO4	To know the tools of directing, motivation, and communication process.
CO5	To understand the meaning of control, methods, and recent trends in management.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Management	Introduction to Management and Organizations, functions, and significance of management. Role and skill of a manager. Evolution of Management Thought, The Business Environment of Organization Ethical Issues in Management Social Responsibilities of Business and Corporate Governance.	8	CO1
2	Planning and Decision Making	Essentials of Planning Types of Managerial Plans Significance of Organizational Objectives; Management by Objectives Decision Making Its Importance; Process-Making Situations Rational Decision Making and its Limitations	8	CO2
3	Organizing and Delegation	Nature of Organizing Different Types of Organizational Structures Delegation and Decentralization in Organizations Organizational Climate and Culture Reinventing Organizations.	8	CO3
4	Staffing and directing	An Overview of the Staffing Function, Nature of Directing, Basics of Motivation and Motivators Leadership and its Role in Management of Organizations, Communication Process and Organizational Communication Channels.	8	CO4
5	Controlling and types	Nature and Process of Control Types of Control Essentials of an effective Control System Co- ordination as the Essence of managerial Functions Recent Trends and Issues in management.	8	CO5

Reference Books:

Dr. Ashok D. Revankar, Dr. K.S. Sarala and Hariappa -Fundamentals of Business Management- Himalaya Publishing House (2015)
Weihrich, Cannice, and Koontz: Management A Global Entrepreneurial Perspective, McGraw Hill Education; 13th edition (26 May 2010)
Stoner, Freeman and Gilbert, Jr.: Management 6th Edition, Pearson India
Kotler Philip Marketing Management Analysis, Planning and Control, Pearson Education (US); 9th edition (1 August 1996)
G. Rosen – Industrial Change in India, Publisher: Riverdale Co Pub (1 June 1988), 978-0913215203

e-Learning Source:

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

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

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

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

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

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

Department of Commerce

Study and Evaluation Scheme

Program: M.COM

Semester- II

S. No.	Course code	Course Title	Type of Paper	Period Per Hr./Week/Sem			Evaluation Scheme				Sub. Total	Credit	Total Credits	Attributes							
				L	T	P	CT	TA	Total	ESE				Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	CM 407	Advance Corporate Accounting-Theories & Practices	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 8
2	CM 408	Indirect Taxation (Goods and Service Tax)	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓	✓			✓	4,5,8, 9
3	CM 409	Advanced Economic Theory & Practices	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					8, 9
4	CM 410	Labour Legislation	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓		✓	4
5	CM 411	International Trade	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓		✓	4,8,9,17
6	CM 412	Computer Applications in Business & Accounting	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4
Total				18	6	0	240	120	360	240	600		24								



Integral University, Lucknow

Effective from Session: 2024-25							
Course Code	CM 407	Title of the Course	Advance Corporate Accounting-Theories and Practices	L	T	P	C
Year	I Year	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Objective	The primary objective of the course is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for user of accounting information.						

Course Outcomes	
CO1	To get in-depth knowledge of the concept of accounting and its applicability in general and practical life.
CO2	To interpret the accounting principles, standards and accounting terminology.
CO3	Preparation of financial statements in accordance with appropriate standards.
CO4	To understand Depreciation accounting and its usage in the basic accounting arena.
CO5	To be able to prepare final accounts with needed adjustments.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mappe d CO
1	Introduction	Accounting for share capital Issue, forfeiture and Reissue of forfeited shares. Redemption of preference share including buy-back of equity shares. Rights and Bonus Shares.	12	CO1
2	Liquidation of Companies	Liquidation of companies: Preparation of Statement of Affairs; Receipts and Payments Account and Deficiency/Surplus Account.	12	CO2
3	Valuation of Shares & Goodwill	Valuation of Goodwill and Shares ,Necessity for valuation, Factors effecting valuation of shares, Methods of valuation of shares and goodwill.	12	CO3
4	Accounting for Amalgamation	Accounting for Amalgamation of Companies; Accounting for internal reconstruction and external reconstruction, calculation of purchases consideration, Accounting treatment.	12	CO4
5	Accounting of Holding Companies	Accounting of Holding and Subsidiary Companies, Preparation of consolidated Balance Sheet Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS):3.	12	CO5

Reference Books:

Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi. 2019
 Shukla M. C., Grewal T.S. and Gupta S.C.: Advanced Accounts; Sultan Chand & Co. New Delhi., 2019
 Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida, 2020
 Jha, B.K. and Shah, M.S.: Corporate Accounting, Kedar Nath & Ram Nath Meerut, India, 2020
 Ackoff, R.L. The Design of Social Research, Chicago University Press. 2019.

e-Learning Source:

<https://youtu.be/OT5RdoJakhY>

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	1	1	-	1	-	-	1	1
CO2	1	-	-	1	-	-	1	2	-
CO3	1	1	-	-	2	1	1	1	-
CO4	1	-	1	-	1	-	-	1	-
CO5	1	-	1	-	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: 2024-25							
Course Code	CM 408	Title of the Course	Indirect Taxation (Goods & Services Tax)	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To provide the students an insight into the principles and practices of GST in India, and to equip them with the required skills in the field of taxation.						
Course Outcomes							
CO1	To provide a constitutional background of GST and its implementation						
CO2	To provide conceptual knowledge regarding the levy and collection of GST in India.						
CO3	To give an insight into the valuation of goods and services under the GST						
CO4	To provide procedural knowledge about adjudication and appeals under GST.						
CO5	To provide conceptual knowledge about registration and returns under GST.						
Unit No.	Title of the Unit	Content of Unit			Contact Hrs.	Mapped CO	
1	Introduction	The constitutional framework of Indirect Taxes before GST; Difference between Direct and Indirect taxation; Pre-GST Indirect Tax structure in India; One Nation One Tax; Rationale for GST; Structure of GST (State Goods & Service Tax, Central Goods &Service Tax, Integrated Goods &Service Tax); GST Council, GST Network.			12	CO1	
2	Levy and collection of GST	Concept of Goods and Services in GST; Assessee under GST; Taxable event- Supply of Goods and Services; Composite and Mixed supply; Place of Supply: Within State, Interstate, Import, and Export; Time of supply; Exemption under GST: Small supplies and Composition Scheme			12	CO2	
3	Valuation under GST	Valuation methods and rules, taxability of reimbursement of expenses; Input Tax Credit; Reverse Charge Mechanism; Payment of Taxes; Refund; Doctrine of Unjust enrichment; TDS, TCS. Job work under GST			12	CO3	
4	Procedures	Inter-State Sales, Intra-State Sales, and Sales in the course of import and export - specific issues and case studies; taxability of inter-depot/inter-branch transfer of goods, the concept of consignment tax and sales tax on works contracts; levy and collection of sales tax; offenses and penalties, adjudication and appeal.			12	CO4	
5	Registration and Filing of Return	Application, Amendment, and Cancellation of GST Registration; Filing of GSTRs (Returns) and PMTs (Payment Challan); Eligible ITC Calculation; Debit Note, Credit Note, Generation of E-Way Bill, Tax Planning in GST.			12	CO5	
Reference Books:							
Principles of GST and Customs Laws by V. S. Datey and Dr. Krishan Sachdeva; Taxmann, 2018.							
GST: Law and Procedure by Anandaday Mishra; Taxmann, 2017							
GST Made Simple: A Complete Guide to Goods and Services Tax in India by Dr. Awdhesh Singh; Centax Publication Pvt. Ltd, 2017							
Systematic Approach to GST by Girish Ahujaja and Dr. Ravi Gupta; Wolters Kluwer,2022							
Systematic Approach to Indirect Taxation including GST and Customs by Dr. Girish Ahuja, Dr. Ravi Gupta, CCH Wolter Kluwer,2022							
e-Learning Source:							
https://www.youtube.com/watch?v=qYLD2vV-wss							
https://www.youtube.com/watch?v=r6KB5otV0lA							
https://www.youtube.com/watch?v=4l7e1xCdUsk							
https://www.classcentral.com/course/gst-genesis-and-imposition-117492							

Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	1	1	1	1	1	-	2	-	1
CO2	1	2	2	1	1	-	2	-	1
CO3	2	2	3	2	1	1	3	-	1
CO4	2	2	2	2	1	1	3	-	1
CO5	2	2	3	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: 2024-25							
Course Code	CM 409	Title of the Course	Advanced Economic Theory & Practices	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Objective	The objective of the course is to equip the students with various economic issues that they are expected to face as managers at the firm level. The course also aims to make the students aware of the working of the markets, the determination of prices, and the techniques of decision-making that they can adopt to ensure that sound decisions are made						

Course Outcomes	
CO1	To demonstrate an understanding of the concept, nature, and scope of business economics, decision making and the principle of opportunity cost and incremental cost.
CO2	To demonstrate an understanding of the theory of demand and demand forecasting methods and techniques
CO3	To demonstrate the understanding of laws of production and behaviour of cost and decision making.
CO4	To demonstrate an understanding of market structures and pricing decisions.
CO5	To demonstrate an understanding of the concept of profit and profit theories, differentiate between accounting and economic profit and the concept of break-even analysis.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Meaning and Scope of Business Economics, Basic Tools Opportunity Cost Principle, Incremental Principle, Principle of time Perspective, Equi-Marginal Principle, Gaps between the theory of Firm and Business Economics, uses of Business Economics	12	CO 1
2	Theory of Demand	Demand Analysis and Forecasting- Demand determinants, Demand estimation, demand forecasting Purpose, methods approach, forecasting demand for new products, Criteria of a good forecasting method.	12	CO 2
3	Cost Concept	Cost concept and classification, Cost output relationships, Cost Function, Cost control. Production, Production functions, Types of production function, Cobb-Douglas production function, uses of production function, Isoquants and Producer's equilibrium.	12	CO 3
4	Market and its Types	Pricing and output decisions under various market structures perfect competition, monopoly, monopolistic, Competition, Oligopoly, price leadership, price- discrimination. Different pricing Policies/ Strategies.	12	CO 4
5	Profit Concept	Profit: concepts, nature, types, functions & theories. Accounting Profit and Economic Profit, Profit Theories, Profit Policies. Functions of Profit. Break Even Analysis, Margin of Safety.	12	CO 5

Reference Books:

Joel Dean Managerial Economics, 2015

Mc Nair and Meriam Problems in Business Economics, 2016

Mc Guigan Charles R. Managerial Economics, 2017

Spencer and Siegelman Managerial Economics 2014

Brigham and Pappas Managerial Economics, 2014

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc23_mg43/preview

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

PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	2	1	2	-	2	1
CO2	1	1	-	-	2	-	1	1	2
CO3	-	3	2	3	-	-	3	3	-
CO4	2	-	2	2	1	2	-	1	-
CO5	1	2	1	-	-	1	2	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: 2024-25

Course Code	CM 410	Title of the Course	Labour Legislation	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	The course aims to impart knowledge on the law relating to labor's health, safety, and welfare. The object of different Labour Laws clearly provided that how it will be helpful to the various organs of the industry and society at national level						

Course Outcomes

CO1	To Understand the meaning and needs of Labour Legislation.
CO2	To give a overview on The Payment of Wages Act, 1936 governs wage payment, deductions, and penalties, ensuring timely and fair wages with grievance redressal.
CO3	To discuss the details of The Minimum Wages Act, 1948 sets minimum wage rates, regulates working hours, and addresses wage disputes and enforcement.
CO4	To understand the practical concept of The Industrial Dispute Act 1947, Management of industrial disputes like strikes and layoffs, with provisions for resolution, penalties, and business impact.
CO5	To make familiar with the Social Securities includes workmen's compensation, employee insurance, and ILO's role in improving labour laws and employee welfare.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Labour Legislation	Meaning and classification of Labour legislations, History & Development of Labour Legislations in India. Factories Act 1948; Objectives and Scope, Applicability and Definitions, Approval, Licensing, and Registration of Factories, Employment of women and young Persons, Annual Leave with Wages, Penalties and Legal Procedures.	12	CO1
2	Payment of Wages Act	Concept and Definition of Wages, Wages Act 1936; Introduction, Definitions, Scope, Applicability and Coverage of the Act, Rules and Procedures for Payment of Wages, Responsibility for Payment of Wages, Fines and Deductions for Absence, Damage, or Loss, Penalties for Non-compliance, Redressal of Grievances and Legal Remedies	12	CO2
3	Wages Act	Introduction to the Minimum Wages Act, 1948, Objectives and Scope of the Act, Fixation and Revision of Minimum Wage Rates, Working Hours Determination of Wages, Claims and Disputes Regarding Wages, Adjudication of Wage-Related Claims, Penalties for Non-compliance, Legal Remedies and Enforcement Mechanisms.	12	CO3
4	Industrial Dispute Act, 1947	Introduction to the Industrial Dispute Act, 1947, Concept and Scope of Industrial Disputes, Key Definitions: Layoff, Retrenchment, Strike, Lockout, Authorities for Settlement of Industrial Disputes in India, Procedures for Dispute Resolution, Powers and Duties of Authorities Penalties and Legal Provisions for Non-compliance, Impact of Industrial Disputes on Business and Management.	12	CO4
5	Social Security	Introduction to Social Security and its Importance, Workmen's Compensation Act, 1923:, Objectives and Provisions, Employees' State Insurance Act, 1948, International Labour Organization (ILO), Objectives, Principles, and Functions of the ILO, Structure and Organization of the ILO, Impact of ILO Conventions on Indian Labour Laws, Role of Social Security in Enhancing Employee Welfare.	12	CO5

Reference Books:

Factories Act, 1948, Universal Law Publishing 2018 Edition

The Payment of Wages Act, 1936, Asia Law House 2017, 8th Edition

Industrial Disputes Act, 1947 (Lawmann's),

Labour Law, 2019 Edition Taxman

e-Learning Source:

<https://nptel.ac.in/courses/129105006>

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	-	2	-
CO2	-	2	-	-	-	-	-	2	3
CO3	-	-	-	-	3	-	2	-	-
CO4	2	-	2	2	-	-	-	-	3
CO5	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: 2024-25

Course Code	CM 411	Title of the Course	International Trade	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				

Course Objectives
The purpose of this course is to acquaint the students with nature, scope, structure and operations of international business and familiarize them with trends and developments in India's foreign trade and investments and policy framework.

Course Outcomes

CO1	To understand fundamentals of international trade and its importance for a developing country like India.
CO2	To remember the theories of international trade and its application
CO3	To analyze the objectives of international trade policies
CO4	To evaluate the International Business environment
CO5	To understand the basic structure of regional economic integration

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	International Business	Meaning, Nature, Scope and Objectives, International Vs. Domestic Trade, Modes of entry into international business; Management of international business operations - complexities and issues; Role of IT in international Trade	12	CO1
2	Theories of International Business	(i) Classical Theory; (ii) Ricardian Theory, (iii) Haberler's Theory, (iv) Heckscher-Ohlin Theory. Balance of Trade and Balance of payments- Introduction, meaning and Component of BOT & BOP Concept of Equilibrium. Equilibrium and disequilibrium of BOP Remedies for equilibrium of BOP in international trade	12	CO2
3	Trade Policy & International Financial Environment	Instruments of Commercial Policy: Tariffs, quotas and other measures and their effects; Exchange Control-Objectives of Exchange Control, Types of Exchange Control. Foreign investment flows – Pattern, structure and effects. Movements in foreign exchange and interest rates and their impact on trade and investment flows.	12	CO3
4	International Business Environment:	Framework for analyzing international business environment; Domestic and foreign environments and their impact on international business decisions; India's Export Promotion schemes and Policy and Institutional Framework. EXIM Policies- Exim Scrip's- Export promotion and Imports Substitution Strategies	12	CO4
5	Regional Economic Integration	Levels of Regional Economic Integration: Free Trade Area, Customs Union, Economic Union, Common Market, Political Union; Trade Creation and Diversion Effects; Regionalism vs. Multilateralism; Structure and functioning of EU and NAFTA, SAARC. International Economic Institutions - IMF, World Bank, GATT, UNCTAD, and WTO	12	CO5

Reference Books:

- Bhalla, V. K., Srivaramu, S.: International Business Environment and Management. 2015
 Subbarao, P.: International Business New south publication, Agra, 2014
 V.S. Datey, International Business, Taxmann Publications, New Delhi, 2017
 Jha, B.K. and Shah, M.S.: International Business, Kedar Nath & Ram Nath Meerut, 2015,
 Ackoff, R.L. The Design of Social Research business, Chicago University Press. 2014.
 Sumati Varma: International Business, 2nd Edition, Pearson India Education Services Pvt Ltd. 2021

e-Learning Source:

- <https://www.udemy.com/course/international-trade-finance-an-overview/>
<https://www.udemy.com/course/international-trade/>
https://onlinecourses.nptel.ac.in/noc20_mg54/preview
<https://www.classcentral.com/course/swayam-international-business-19899>

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	1	1	1	1	1	1	1
CO2	2	1	1	1	1	1	1	1	1
CO3	2	1	2	1	1	1	1	1	1
CO4	1	2	1	1	1	1	1	1	1
CO5	2	2	1	1	1	1	1	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: 2024-25							
Course Code	CM 412	Title of the Course	Computer Application in Business & Accounting	L	T	P	C
Year	I	Semester	II	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	Develop the skills and knowledge to support the implementation and maintenance of Enterprise Resource Planning (ERP) systems						
Course Outcomes							
CO1	To examine the criteria of evaluating ERP and analyse the scenario and justification of ERP in India.						
CO2	To understand the advantage of Integrated Management Information and Business Modelling To understand the Business process Reengineering (BRP) and Management Information System.						
CO3	To develop the Knowledge to support the implementation and maintenance of plant, materials To evaluate the project planning phase and Gap Analysis						
CO4	To examine the criteria of evaluating ERP and analyse the scenario and justification of ERP in India.						
CO5	To understand the advantage of Integrated Management Information and Business Modelling To understand the Business process Reengineering (BRP) and Management Information System.						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to ERP	Evolution of ERP; what is ERP? Reasons for the Growth of ERP; Scenario and Justification of ERP in India; Evaluation of ERP; Various Modules of ERP; Advantage of ERP. An Overview of Enterprise	12	CO1
2	An Overview of Enterprise	Integrated Management Information; Business Modelling; ERP for Small Business; ERP for Make to Order Companies; Business Process Mapping for ERP Module Design; Hardware Environment and its Selection for ERP Implementation	12	CO2
3	ERP and Related Technologies	Business Process Reengineering (BPR); Management Information System (MIS); Executive Information System (EIS); Decision support System (DSS); Supply Chain Management (SCM).	12	CO3
4	ERP System	Introduction; Finance, Plant Maintenance, Quality Management, Materials Management. Introduction, SAP AG, Baan Company, Oracle Corporation, People Soft, JD Edwards World Solutions Company, System Software Associates, Inc. (SSA); QAD; A Comparative Assessment and Selection of ERP Packages and Modules.	12	CO4
5	ERP Implementation Lifecycle	Issues in Implementing ERP Packages; Pre-evaluation Screening; Package Evaluation; Project Planning Phase; Gap Analysis; Reengineering; Configuration; Implementation; Team Training; Testing; Going Live; End User Training; PostImplementation (Maintenance Mode).	12	CO5

Reference Books:

Manufacturing Resource Planning (MRP II) with Introduction to ERP; SCM; an CRM by Khalid Sheikh, Publisher: McGraw- Hill

The Impact of Enterprise Systems on Corporate Performance: A study of ERP, SCM, and CRM System Implementations [An article from: Journal of Operations Management] by K.B. Hendricks; V.R. Singhal; and J.K. Stratman, Publisher: Elsevier

ERP and Supply Chain Management by Christian N. Madu, Publisher: CHI

Implementing SAP ERP Sales & Distribution by Glynn C. Williams, Publisher McGraw-Hill

e-Learning Source:

<https://youtu.be/NzyhYxUCjlg>

<https://youtu.be/a4XIOjHhY9g>

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

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

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

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