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*Faculty of Commerce*

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*First Semester, 2023–2024*  
*Course Handouts*

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<b>S. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Page. No</b>
<b>B.Com I Year</b>			
1	COM111	Hindi	01-02
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4	COM114	Principle of Management	08-10
5	COM115	Business Law	11-15
<b>B.Com II Year</b>			
6	COM231	English Language-I	16-18
7	COM232	Fundamentals of Investment	19-21
8	COM233	Mathematics & Statistics	22-23
9	COM234	Auditing	24-25
10	COMH2	Investment Analysis and Security Analysis	26-29
<b>B.Com III Year</b>			
11	COM351	Computer Application-I	30-32
12	COM365	Analytical Skill Building	33-34
13	COM367	Auditing	35-36
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# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2023-2024

Course Handouts

Course No	Course Title	L	P	U
COM111	Hindi	3	0	3

**Instructor-in-charge: Dr.JAYA SINGH**

## Learning Outcomes:

After successful completion of the course student will be able to

1. To enhance understanding and comprehension.
2. To develop art of communication.
3. To have a strong language base.
4. To have a rich vocabulary.

## Lecture wise plan

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-5	To understand the basics of Hindi Bhasha	Language ,skill Development Standard Language,Meaning, Definition, Tyes,Effect	T 231 - 252
6-8	Pallavan ( Amplification, Expansion)	Pallavan,Definition, Importance, Qualities,Methods,Examples	T 41 - 52
9-11	Unseen passage	Definition, Examples	T 269 - 274
12-15	Translation- Hindi to English & English to Hindi	Definition, aims, process, Need, & Examples	T 75 -89
16-19	Paribhashik Shabdawali Terminology	Terminology Definitio Definition, Qualities, Types,Humanities, Science,Commerce,general Admistrative Words Qualities,	T 91 - 103
20-23	Patrachar (Correspondence)	Correspondence Types, Formal 7 Informal Letters, Qualities of a good letter, Examples of different types of letter.	T 54 -76
24-27	Muhaware & Lokoktiyan (Idoms & Proverbs)	Meaning, Importance, aims, Needs, Examples	T 104 - 130

28-30	Hindi vartni sambandhi Asshuddhiyan Hindi Inaccuracy	Inaccuracy in words, sentence ,reason, use,	T 131 - 177
31-33	Shabd Shuddhi Vakya Shuddhi Words accuracy Sentence accuracy	wrong & right words, proper way of Shabdik Inaccuracy	T 132 -189
34-36	Paryayvachi shabd (Synonyms Words)	Synonyms Words, Examples, (150)	T 191-222
37-40	Sankshepan (Condensation)	Meaning, aims, Nature, Objectives, Examples	T 269-286
41-45	Computer ka hindi me anuprayog  ( Application in Hindi of Computer)	Definition of computer application, Computer is a different Technology, Language, Computer & Hindi, Components of Information Technology.	T 254- 262
46-50	Letter Writing, Formal & Informal	Meaning, Importance, Effectiveness, Complete Technic, Types, Examples	T 54-74

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	17	11-09-2023	1-15	CB
Test 2	60 Minutes	17	16-10-2023	16-26	OB
Test 3	60 Minutes	16	20-11-2023	26-42	CB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	08-12-2023	1-42	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the concerned instructor is must.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc.

**Date: 02/08/2023**

**Dr.JAYA SINGH  
Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2023-2024

Course Handout

Course No	Course Title	L	P	U
COM112	Financial Accounting I	3	0	3

**Instructor-in-charge: Dr.RUCHI GUPTA**

### Learning Outcomes:

After successful completion of the course student will be able to

1. To provide Financial information that is useful to existing and potential investors and other creditors.
2. Identify opportunities to maximize the profit
3. Filing tax returns

<b>Text Book</b>	Dr. Karim, KhanLuja & Mehta financial accounting Sanjay Sahitya Bhawan
<b>Reference Book(s)</b>	Dr. S. M. Shukla "Financial Accounting" Sahitya Bhawan publication
<b>R1</b>	Agra
<b>R2</b>	Charles T. Horngren, Introduction to financial accounting
<b>R3</b>	John A. Ellitt, Introduction to Financial accounting

### Lecture-wise plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-5	Accounting : An Introduction	Meaning, classification, Needs Objectives, Branches of accountings, special terminology , Basic Concept and principles,	T 1-30
6-8	Accounting Standards	Concepts, International accounting standards board, AS At India Level, List of accounting standards of India	T 38-70
9-12	Accounting Transactions	Introduction, concept of Debit & Credit, Journal , ledger ,Sub Division of ledger	T 73-90 94-123
13-15	Trial balance	Concept and methods of preparing trial balance, Practical questions of	T 174-190

16-18	Capital and Revenue	Necessity to Differentiate between Capital and Revenue, Deferred revenue expenditure, Practical questions etc.	T 81-91
19-25	Final Accounts	Concepts of trading , profit and loss accounts & Balance-sheet, Adjustments Entries, Practical Questions of Final accounts	T-191-250
26-32	Depreciation	Meaning, definitions and concepts of depreciation accounts, Methods of calculating Depreciation ,practical questions of Fixed Installment & written down methods depreciation	T 300-350
33-35	Provisions and Reserves	Definition, Condition, Types and practical questions of Provisions and reserves	T-1 354-367
36-40	Hire Purchase System	Introduction Meaning, definition of Hire Purchase System, Accounting for hire purchase system	T 411-460
41-42	Instalment Purchase system	Accounting of Installment systems	T- 471-485

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	17	11-09-2023	1-15	CB
Test 2	60 Minutes	17	16-10-2023	16- 30	OB
Test 3	60 Minutes	16	20-11-2023	31- 42	CB
Quizzes (2)	20 Minutes Each	10	**	**	CB
Comprehensive Exam	3 Hours	40	11-12-2023	1- 42	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the concerned instructor is must.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc.

**Date: 02/08/2023**

**Dr.RUCHI GUPTA**  
**Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2023-2024

Course Handout

Course No	Course title	L	P	U
COM113	Macro Economics	3	0	3

**Instructor-in-charge: Prof. D Shadangi**

Learning Outcomes:

After successful completion of the course student will be able to know

1. Basics of Micro Economics, Scope & Application
2. Know details of Theory of demand, supply, marginal utility & production
3. Identify opportunities to know about different markets
4. Able to handle & link with basic micro economic issues.

<b>Text Book</b>	Principles Of Economics By Prof. D N. Diwvedi
<b>Reference Book(s) R1</b>	Introduction to Economics by IU Publication
<b>R2</b>	Economics For Managers By IU Publication
<b>SWAYAM</b>	<a href="https://swayam.gov.in/course/management/direct/microeconomics">https://swayam.gov.in/course/management/direct/microeconomics</a>

**Lecture-wise plan:**

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	General Introduction of Economics & definition	Meaning definition salient features & function of Economics	T-1, Ch-1, Page-1-11
3-4	Concept of Micro Economics	Introduction Micro Economics, Branches of Economics	T-1, Ch-2, Pages-16-30
5-7	Concept of Demand & Supply Analysis	Definition of demand, Market demand function, Individual demand function	T-1, Ch-3, pages-37-48
8-10	Concept of Demand Analysis & Supply analysis	Factors affecting law of demand, Exceptions to law of demand	T-1, Ch-3, page -50
11-13	Utility analysis	Measurement of utility, cardinal & ordinal utility	T-1, Ch-7,8, Pages-97-144



14-18	Marginal Utility & Elasticity of Demand	Law of diminishing marginal utility, Law of equip - marginal utility, Types of elasticity of demand	T-1,Ch-4, Pages-55-67
19-23	Theory of Production	One variable theory, Two variable theory, Optimum combination, Production cost	T-1,Ch-11-14pages 171-215
24-28	Theory of Interest	Classical & Key Nevisian theory Interest	T-1,Ch-24,page336-348
29-32	Market structure	Objectives of business firms, Profit maximization	T-1, Ch-15,Page219
33-38	Pricing & Output determination	Under perfect, monopoly, monopolistic & oligopoly	T-1, Ch-16-19 page219-301
39-42	Theory of distribution, rent and wages	Theory of distribution, rent, quasi rent and economic rent	T-1,Ch-22.23 ,page322-341

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	16	12-09-2023	1-12	CB
Test 2	60 Minutes	17	17-10-2023	13 22	OB
Test 3	60 Minutes	17	22-11-2023	23- 42	CB
Quiz -1 Assignment(1)	20 Minutes each	05 05		**	CB
Comprehensive Exam	3 Hours	40	13-12-2023	1- 42	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the concerned instructor is required..

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc. The student is required to refer the books and journals in the library and attend all presentation sessions and submit assignments to enhance the subject knowledge.

**Date: 02/08/2023**

**Prof. D SHADANGI  
Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of commerce  
First Semester, 2023 - 2024  
Course Handout

Course No	Course Title	L	P	U
COM114	Principle of Management	3	0	3

**Instructor-in-charge: Dr.SHWETA DEWANGAN**

### Learning Outcomes:

After successful completion of the course student will be able to know

1. Identify, define and analyze problems and identify or create processes to solve them
2. Exercise critical judgment in creating new understanding
3. Critically assess existing understanding and recognize the need to regularly challenge all knowledge
4. Identify and apply new ideas, methods and ways of thinking
5. 5. Demonstrate skills in time management

<b>Text Book T</b>	Management Concepts and Practices (Himalaya Publishing House)
<b>Reference book(s) R1</b>	Introduction to management IUP
<b>SWAYAM</b>	Management Principles and Practices
<b>Website</b>	<a href="http://www.investopedia.com/terms/s/swot.asp">://www.investopedia.com/terms/s/swot.asp</a> , <a href="https://www.businessnewsdaily.com/4245-swot-analysis.html">https://www.businessnewsdaily.com/4245-swot-analysis.html</a>

### Lecture-wise plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	General introduction of management	Concept of management- Definition, Functions and Responsibilities of Management	T1(3,4,5)
3-4	Concept of managers	Levels of Management, Management Thought and Thinkers	T2(8,9), T1(10)
5-7	Principles of management	Robert Owen, F.W. Taylor, Henry Fayol etc. Neo Classical Theories	T2(18)
8-9	Planning	Planning: Objective, types and level of planning	T1(27)
9-10	How to implement planning	Strategies and Policies	T1(21)

11-12	Analysis of self	SWOT analysis	T3(29), (02)
13-14	Decision making	Decision Making-Meaning, Importance	T2(40), T4(21)
15-16	Organizing process	Organizing: Nature and purpose of organizing,	T2(33)
17-18	Manpower planning	Nature& Scope of Staffing, Manpower Planning Organization structure	T1(38)
19-20	Staff authority	organization -Line and Staff authority	T3(31)
21-23	Direction for employee	Delegation of authority Directing: Creativity	T4(26)
24-26	Motivation theories	Innovation Motivation- Motivation Theories	T3(28)
27-29	Leadership authority	Leadership, Leadership theories	T1(13)
30-32	Organization culture	Communication, Organization Culture- Managing cultural diversity	T1(12)
33-36	Controlling power	Controlling: Meaning, Process and Control Techniques	T2(45)
37-40	Quality control	Types of control- Maintenance Control, Quality Control, Managing Productivity, Cost Control.	T1,(65)

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	16	13/09/2023	1-15	CB
Test 2	60 Minutes	17	18/10/2023	15-29	OB
Test 3	60 Minutes	17	24/11/2023	30-40	CB
Quiz (1)Assignment(1)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	18/12/2023	1-40	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the competent authority is required.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc. The student is required to refer the books and journals in the library and attend all presentation sessions and submit assignments to enhance the subject knowledge.

**Date: 03/08/2023**

**Dr.SHWETA DEWANGAN**  
**Instructor-in-Charge**

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2023-2024

Course Handout

Course No	Course Title	L	P	U
COM115	Business Law	3	0	3

**Instructor-in-charge: Dr. PYALI CHATTERJEE**

### Learning Outcomes:

After successful completion of the course student will have-

1. Basic knowledge of business laws useful in business operation;
2. Students will be familiar with various principles of contract formulations under the Indian Contract Act, 1872, various principles of contract formulations under the special contracts, Sales of Goods Act, Partnership Act, and Negotiable Instrument Act.

<b>Text Book T1</b>	Mercantile Law, N.D. Kapoor
<b>Reference Book(s) R1</b>	Avtar Singh , Sales of Goods Act, Eastern Book Company
<b>R2</b>	Avtar Singh, Banking and Negotiable Instruments, Eastern Book Company.
<b>R3</b>	Avtar Singh, Law of Partnership(Principles, practice, and taxation), Eastern Book Company, Lucknow
<b>R4</b>	Indian Contract- R.K. Bangia

### Lecture wise plan

Lecture No	Learning Objective	Topics to be covered	Textbook/ reference book
1-2	Nature, definition, and introduction to contract law	Introduction to contract	Volume-1 part- 1, Chapter 1 of T1
3	Offer, acceptance, communication, Consent	Basic elements of the Contract	Part 2, chapter 2 of T1
4-5	Void, voidable, Unlawful, illegal contract Effect of void, voidable, illegal, unlawful contract	Types of contract	Part-1, chapter-1 of T1
6-7	Free consent, Coercion, Undue Influence, Misrepresentation, Fraud, Mistake	Free Consent	Part-1 Chapter-5 of T1

8-9	Effect of void, voidable, illegal, unlawful contract	Effects of contract	Do
10-11	Consideration-Definition, Kinds, Essentials, Privity of Contract Capacity to Enter into a Contract, Minor's Position, Nature/Effect of Minor's Agreements	Consideration and Capacity	Part -1 Chapter-3 & 4 of T1
12	Unlawful consideration and object	Validity discharge and performance of the contract	Part-1, chapter-6 of T1
13	Contingent contract and wagering agreement	Contingent contract and wagering agreement	Part-1, chapter-8 of T1
14-15	Discharge of Contract, Performance, Impossibility of Performance, and Frustration of contract	Validity discharge and performance of the contract	Part-1, chapter-9 & 10 of T1
16	Anticipatory and Actual breach	Breach of contract	Part-1, chapter-11 of T1
17	Damages, Quantum merit, and quasi-contracts	Remedies and Quasi-contract	Part-1, chapter-12 of T1
18-19	Indemnity and guarantee, bailment, pledge, agency, the scope of the agency	Contract of indemnity and guarantee, bailment and pledge, agency	Part-2, chapter-1, 2 & 3 Of T1
20-21	Concept of Promissory note, Cheque and bill of exchange	Introduction to Negotiable instrument Act	Part-2, chapter-6 of T1
22	Concept of Holder and Holder in due course	Holder and holder in due course.	Do
23-24	Crossing of Cheque and its type, Endorsement of Cheque and its types,	Cheque	Do
25-26	Dishonor	Dishonor of Cheque	Do
27-28	Legislative competence, Concept of goods, are incorporeal rights goods, what are not goods under the Act, types of goods, contract of sale and agreement	Introduction to Sales of Goods Act	Part-2, chapter-4 of T1

	to sell, conditions and warranties: Distinction		
29-30	Consequences of the breach of a condition or a warranty, when breach of condition to be treated as warranty, implied conditions, implied warranties, rule of caveat emptor, Caveat emptor replaced by caveat venditor	Breach and warranty	Do
31-32	Sale of specific goods, Exceptions to section 27, sale with consent or authority of the owner, sale under implied authority, sale by mercantile agent, sale by one of the joint owners, seller in possession after sale, buyer in possession, sale by an unpaid seller, sale by Pawnee	Effects of contract: Transfer of title by Non owners	Do
33-34	Meaning of unpaid seller, rights of an unpaid seller, unpaid seller's lien, distinction between pledge and lien, how stoppage in transit is effected, right of stoppage in transit, duration of transit, lien and stoppage in transit distinguished, Right to re-sale.	Rights of Unpaid seller	Do
35-36	Historical background, Definition of partnership, essentials of partnership, mode of determining the existence of partnership, Partnership and co-ownership, partnership and Joint Hindu Family, partnership and company, concept of illegal association, Partnership at will, particular partnership.	Introduction to partnership Act, Nature of partnership	Part-2, chapter-5 of T1
37	Determination of rights and duties of partner by contract between them, duties of a partner, rights of partners.	Rights and duties of partners,	Do
38	implied authority of a partner, statutory restrictions on implied authority, extension and restriction of partner's implied	Implied authority	Do

	authority, authority in an emergency, doctrine of holding out		
39	Admission of a partner, outgoing partner, retirement of a partner, expulsion of a partner	Incoming and outgoing partner	Do
40	Modes of dissolution: dissolution by agreement, compulsory dissolution, contingent dissolution, dissolution by notice, dissolution by retirement, dissolution by the court, consequences of dissolution, liability for acts done after Dissolution,	Dissolution of the partnership firm.	Do
41-42	Limited Liability partnership(LLP), Difference between LLP and Partnership, company , Incorporation of LLP and Relationship of Partner in an LLP	Limited Liability Partnership Act, 2008	To be announced later

#### Evaluation Scheme:

Student evaluation is based on a series of Tests and Quizzes conducted during the course of the semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	16	12-09-2023	1-10	CB
Test 2	60 Minutes	17	17-10-2023	11- 26	OB
Test 3	60 Minutes	17	23-11-2023	27- 42	CB
Assignments	Continuous	10	--	**	CB
Comprehensive Exam	3 Hours	40	15-12-2023	1- 42	CB

\*\* To be announced in the class      OB\* = Open Book Exam      CB = Closed Book Exam



**Make-up Policy:** Makeup will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the concerned instructor is a must.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc.

**Date: 04/08/2023**

**Dr.PYALI CHATTERJEE**  
**Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2023-2024

Course Handouts

Course Code	Course Title	L	P	U
COM231	English Language-I	3	0	3

**Instructor-in-charge: Dr.RITU BENJAMIN**

Learning Outcomes:

After successful completion of the course student will be able to

1. Understand and speak English
2. Write correct English.
3. Write effective formal letters
4. Participate in Group discussion and put their points effectively.

<b>Text books T1</b>	
<b>Reference books R1</b>	English Language Skills-i by Aruna Koneru
<b>R2</b>	English Language Skills-ii by Aruna Koneru
<b>R3</b>	Soft Skills- K. Alex

## Lecture-wise Plan

Lecture Nos	Learning Objective	Topics to be covered	Reference
1	Learning to pronounce words	Word Accent,	R1, R2, R3
2	Discussion strategy	Word Accent,	R1, R2, R3
3-6	Learning to read sentences correctly	Sentence Accent	R1, R2, R3
7-8	Learning to participate in debate	Effective Speech, Debate	R1, R2, R3
9-11	Learning discussion strategy	Group Discussion	R1, R2, R3

17-21	Mastering formal communication	Enquiries and Quotation letters, Orders and acknowledgement letters, Complaint and adjustment letter, Sales letter and circulars.	R1, R2, R3
22	Learning correct English	Learning Spelling,	R1, R2, R3
23	Writing	Punctuation	R1, R2, R3
24	Communication	Common Error in English	R1, R2, R3
25	Learning to master English	English for competitive examination ( For written test & interview skill	R1, R2, R3
26-40	Practical sessions (presentation & participation)	Students practical for practicing debate, group discussion, presentation, writing effective letters	Practical session

### Classroom Practical

S. No	Name of the Practical
1	Debate, Group Discussion & Presentation
2	Preparation and presentation on subject based and current topic
3	Writing practice for formal communication

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Lab Tests conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	16	11-09-2023	1-11	CB
Test 2	60 Minutes	17	16-10-2023	12- 21	OB
Test 3	60 Minutes	17	20-11-2023	22- 40	CB
Practical	Throughout the Semester	10		---	CB
Comprehensive Exam	3 Hours	40	08-12-2023	1- 40	CB

\*\* To be announced in the class

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the concerned instructor is must.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc.

**Date: 03/08/2023**

**Dr.RITU BENJAMIN  
Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2023-2024

Course Handout

Course Code	Course Title	L	P	U
<b>COM232</b>	<b>Fundamental of Investment</b>	<b>3</b>	<b>0</b>	<b>3</b>

**Instructor-in-charge: Dr.W RAMANA RAO**

**Learning Outcomes:**

After successful completion of the course student will be able to know

1. The fundamentals of investment
2. Various types of investment options
3. Basic knowledge of real estate and bullion market.

Text Book T1	Fundamentals of Investment. By Vandana Dangi, V.K. Global Publications Pvt. Ltd.
Reference book(s) R1	Fundamentals of investment Management. By V.K. Bhalla, S. Chand & Company Ltd.
Reference book(s) R2	Investment Management. By V.A. Avadhani, Himalaya Publishing House.

**Lecture-wise plan:**

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-8	To understand the overview of Investment management.	<b>Unit-I:</b> Introduction: Meaning Nature and objectives of Investment, Difference between investment, Speculation and Gambling, Process of investment management, Factors affecting investing decisions. Definition scope and objectives of Financial Management. Basic Concept of Time value of money. Regulator: SEBI Objectives, functions and structure.	T1 Ch1- Page 1-21 T1 Ch5-155-181
9-18	To learn about the overview of various Investment options.	<b>Unit II:</b> Overview of Investment Avenues: Non marketable and marketable financial assets.	T1 Ch2- Page 22-58
19-21	To learn and understand the Capital market and its structure	<b>Unit-III:</b> Indian Capital Market: Structure of capital market (Primary and Secondary), Difference between primary and secondary market.	T1 Ch3- Page 59-132

22-25		Capital Market Intermediaries: Meaning and types of intermediaries. Underwriters, Merchant Bankers, Portfolio Managers, Debenture Trustees, Sub Broker, Stock Broker.	R2 Ch8- Page-71-78
26-30		Indian Money Market: Meaning, characteristics, and key instruments of money market. Difference between Money Market and Capital Market.	R1 Ch15- Page 225-244
31-36		<b>Unit-IV: Bullion Market: Gold &amp; Silver</b> ,Important features of investment in Bullion, Bullion Market and its operation.	Handout
37-40		Real Estate: Meaning, Characteristics, & importance in Economy, Factors affecting real estate, Real estate as investment.	Handout

#### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	16	11-09-2023	1-18	CB
Test 2	60 Minutes	17	16-10-2023	19- 30	OB
Test 3	60 Minutes	17	20-11-2023	31- 42	CB
Quiz (1) Assignment	20 Minutes each	5 5	**	**	CB
Comprehensive Exam	3 Hours	40	11-12-2023	1- 42	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the concerned instructor is must.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc.

**Date: 02/08/2023**

**Dr.W RAMANA RAO**  
**Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2023-2024

Course Handout

Course No	Course Title	L	P	U
COM233	Mathematics & Statistics	3	0	3

**Instructor-in-charge: Dr.ABHA SHUKLA**

### Learning Outcomes:

After successful completion of the course student will be able to

1. To Calculate accurately using algebra or other mathematics
2. Accurately interpret mathematical or statistical information in relation to producers, concepts or application.
3. Understand the working and analysis of different circumstances of industries.

<b>Text Book T1</b>	Business Mathematics Dr. S. M. Shukla, Sahitya Bhawn Publications, Agra
<b>T2</b>	Business Statistics Dr. S.M. Shukla, Sahitya Bhawan publication, Agra
<b>Reference book(s) R1</b>	M.L.Agrawal,K. L. Gupta Advanced Mathematics

### Lecture wise plan

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
1-10	Simultaneous Equations	Algebraic Expression, Methods of solving simultaneous equation in two variables.	T 1-45
11-15	Matrices	Definition & types of Matrices, Addition ,Subtraction, Multiplication of matrix	T 71-107
16-20	Average	Simple Average, Weighted Average, Combined Average	T1 285-309
21-25	Percentage	Percent and Percentage, importance & Uses of percentage	T 310 -335



26-32	Business Statistics	Meaning, Definitions scope and Division of Statistics	T 1-23
33-35	Types & Collection of Data	Primary data, Secondary Data, Methods of collecting Primary Data	T 28-45
36-42	Central Tendency and its Measures	Arithmetic Mean, Geometric, Harmonic & Quadratic Mean, Median, Mode	T 67-109

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	16	12-09-2023	1-12	CB
Test 2	60 Minutes	17	17-10-2023	13- 28	OB
Test 3	60 Minutes	17	21-11-2023	29- 42	CB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	13-12-2023	1- 42	CB

\*\* To be announced in the class

**Make-up Policy:** Make up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the concerned instructor is must.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc.

**Date: 02/08/2023**

**Dr.ABHA SHUKLA  
Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of Commerce  
First Semester, 2023-2024  
Course Handout

Course No	Course Title	L	P	U
COM234	Corporate Accounting	3	0	3

**Instructor-in-charge: Dr.SHWETA DEWANGAN**

### Learning Outcomes:

1. To introduce the advanced version of corporate accounting , it's operation and practical aspects.
2. This course takes a bottom-up approach to introduce two advanced areas of corporate.
3. First, various aspects of a holding company and then the concepts of sub along with subsidiary company with practical examples with case studies .
4. In the later chapters the liquidation of a company is discussed. At the end of the course, an attempt is made to expose the students to the in depth knowledge of cash flow and funds flow statement of a company.

Text Book T1	Corporate Accounting, Dr. S. M. Shukla, SBPD Publishing House
Text Book T2	Corporate Accounting, Dr. A. Karim & Dr. S.S. Khanuja & Dr. Jagannath Saha, SBPD Publishing House
Reference book(s) R1	Corporate Accounting, Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Vikas Publishing House Pvt. Ltd.

### Lecture-wise plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	Final Accounts of Companies	Preparation of Final Accounts	T1 chap.-4,page no-186-188
2-3	Final accounts of company	Disclosure of assets and liabilities, vertical form of balance sheet	T1 chap. 4, page no.-189-2--
3-10	Practical problems	Schedule VI	T1 chap. – 4, page no 201-225
10-11	Reconstruction of company	Accounting for internal reconstruction	T1 chap.6, page no-298-302
11-15	Practical problems	Internal reconstruction	T1 chap. -6, page no - 304-322
15-16	Reconstruction	External reconstruction excluding intercompany	T1 chap.6, page no-323

16-20	Practical problems	Reconstruction of company	T1 chap. -6, page no – 323-340
20-22	Accounts of banking company	Final accounts of the banking company	T1 chap. 6, page no. 518-530
22-28	Practical problems	Final accounts	T1 chap 11, page no.531-565
28-29	Holding and subsidiary companies.	Concepts Definition Importance Of Holding Co.	T1 Ch11- Page 419-491
29-34	Practical Problems	Consolidated B/S Of Holding Co.	T1 Ch11- Page 419-491
35-36	Liquidation of companies	Different Types of Winding Up of Companies, Liquidation Process And Procedures	T1 Ch11- Page 11.1-11.72
36-40	Practical Problems	Liquidators Final Statement of Accounts	T1 Ch11- Page 11.1-11.72

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	16	12-09-2023	1-8	CB
Test 2	60 Minutes	17	17-10-2023	9-16	OB
Test 3	60 Minutes	17	21-11-2023	17-24	CB
Quiz Assignment	20 Minutes Each	10	**	**	CB
Comprehensive Exam	3 Hours	40	15-12-2023	1-40	CB

\*\* To be announced in the class      OB\* = Open Book Exam      CB = Closed Book Exam

**Make-up Policy:** Make-up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the competent authority is required.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc. The student is required to refer the books and journals in the library and attend all presentation sessions and submit assignments to enhance the subject knowledge.

**Date: 02/08/2023**

**Dr.SHWETA DEWANGAN**  
Instructor-in-charge

# The ICFAI University, Raipur

Faculty of commerce

First Semester, 2023-2024

Course Handout

Course No	Course Title	L	P	U
COMH2	Investment Analysis and Security Analysis	3	0	3

**Instructor-in-charge: Dr.RUCHI GUPTA**

### Learning Outcomes:

After successful completion of the course, students will be able to

1. To understand the concept of investment.
- 2 To understand the investment analysis and security analysis.
3. To study the different models of investment analysis.

Text Book T	Investment Analysis & Portfolio Management Prasanna Chandra
Reference Book(s) R1	Security Analysis and Portfolio Management Punithavathy Pandian
Reference Book(s) R2	Security Analysis and Portfolio Management Preeti Singh Himalaya Publishing House

### Lecture wise plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1	Overview of Investment Instruments	Concept of Investment-,	T, R1, R2
2	Overview of Investment Instruments	marketability,	T, R1, R2
3	Overview of Investment Instruments	Characteristics of Investment: risk, return, safety, liquidity	T, R1, R2
4	Overview of Investment Instruments.	Tax shelter Deposits with the bank, post office deposits, company fixed deposits, and certificate of deposits.	T, R1, R2
5	Overview of Investment Instruments	Tax shelter Deposits with the bank, post office deposits, company fixed deposits, certificate of deposits,	T, R1, R2
6	Overview of Investment Instruments	corporate paper, PPF, Equity shares, Bonds or Debentures,	T, R1, R2

		Preference Shares, Mutual	
7	Overview of Investment Instruments	SIP, futures contracts, options, Swaps, retirement products, commodities market, gold, real state	T, R1, R2
8	Overview of Investment Instruments	SIP, futures contracts, options, Swaps, retirement products, commodities market, gold, real state	T, R1, R2
9	Overview of Investment Instruments	Futures contracts, options, Swaps, retirement products, commodities market, gold, and real state.	T, R1, R2
10	Overview of Investment Instruments	futures contracts, options, Swaps, retirement, products, commodities market, gold, real state	T, R1, R2
11	Valuation Methods Compounding	Investment in preferred stock. Valuation of bonds.	T, R1, R2
12	Valuation Methods Compounding	Calculating future value	T, R1, R2
13	Valuation Methods Compounding	Application investment decision Discounting	T, R1, R2
14	Valuation Methods Compounding	Application investment decision Discounting	T, R1, R2
15	Valuation Methods Compounding	Present value, application in investment decision Annuities	T, R1, R2
16	Valuation Methods Compounding	Present value, application in investment decision Annuities	T, R1, R2
17	Valuation Methods Compounding	Future Value and Present Value, buying an annuity	T, R1, R2
18	Valuation Methods Compounding	Future Value and Present Value, buying an annuity	T, R1, R2
19	Valuation Methods Compounding	How Inflation and taxes affect investment decisions	T, R1, R2
20	Valuation Methods Compounding	How Inflation and Taxes Affect Investment Decisions.	T, R1, R2
21	Theories of Investment Analysis	Theories of Investment Analysis.	T, R1, R2
22	Theories of Investment Analysis	Modern Portfolio Theory	T, R1, R2

23	Theories of Investment Analysis	Portfolio return, risk, diversification, and optimal portfolio	T, R1, R2
24	Theories of Investment Analysis	Capital Asset Pricing Model	T, R1, R2
25	Theories of Investment Analysis	Efficient Market Theory	T, R1, R2
26	Theories of Investment Analysis	Capital Asset Pricing Model	T, R1, R2
27	Theories of Investment Analysis	Efficient Market Theory	T, R1, R2
28	Theories of Investment Analysis	Sharp Single Model	T, R1, R2
29	Theories of Investment Analysis	EIC Analysis	T, R1, R2
30	Theories of Investment Analysis	EIC Analysis	T, R1, R2
31	Fundamental Analysis & Technical Analysis	Meaning of fundamental Analysis-	T, R1, R2
32	Fundamental Analysis & Technical Analysis	Macroeconomic Analysis	T, R1, R2
33	Fundamental Analysis & Technical Analysis	Industry analysis	T, R1, R2
34	Fundamental Analysis & Technical Analysis	company analysis	T, R1, R2
35	Fundamental Analysis & Technical Analysis	Estimation of intrinsic value.	T, R1, R2
36	Fundamental Analysis & Technical Analysis	Technical Analysis of the Market. What is technical analysis	T, R1, R2
37	Fundamental Analysis & Technical Analysis	Charting techniques. Trend & Trendline- Chart formations.	T, R1, R2
38	Fundamental Analysis & Technical Analysis	Moving averages & its advantages	T, R1, R2
39	Fundamental Analysis & Technical Analysis	Technical Indicators	T, R1, R2
40	Fundamental Analysis & Technical Analysis	Evaluation of Technical Analysis.	T, R1, R2

**Evaluation Scheme:**

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

<b>Evaluation Component</b>	<b>Duration</b>	<b>Weightage</b>	<b>Date</b>	<b>Syllabus (Lec. No.)</b>	<b>Remarks</b>
Test 1	60 Minutes	16	13/09/2023	1-12	CB
Test 2	60 Minutes	17	18/10/2023	13-25	OB
Test 3	60 Minutes	17	27/11/2023	25-42	CB
Quiz Assignment	20 Minutes each	10		**	CB
Comprehensive Exam	3 Hours	40	20/12/2023	1-42	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the competent authority is required.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc. The student is required to refer the books and journals in the library and attend all presentation sessions and submit assignments to enhance the subject knowledge.

**Date: 02/08/2023**

**Dr.RUCHI GUPTA  
Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of commerce

First Semester, 2023-2024

Course Handout

Course No	Course Title	L	P	U
COM351	Computer Application	3	0	3

**Instructor-in-charge: Ms.DIVYA SONI(VF)**

**Learning outcome:**

1. Scope and objective of the course to introduce the fundamentals of computer its operation and programming features
2. This course takes a bottom up approach to introduce two areas of computer handling First the computer as a hardware machine, its building blocks, architecture, I/O devices and memory aspects are discussed along with the art of data representation in the computer with and introduction to number systems.
3. In later chapters we will discuss about basics of internet and website development. At the end of the course, an attempt is made to expose to HTML and CSS.

Textbook	Computer Fundamentals : Concepts, Systems and Application, Pradeep K. Sinha, Priti Sinha, 6 <sup>th</sup> Edition, BPB, 2003
T2	Floundation of Computing : Concepts, Systems and Applications, Pradeep K Sinhg, Priti Sinha, 3 <sup>rd</sup> Edition BPB,2003
Reference Books	Introducation to computing systems ( From bits and gates to C and beyond), yale N Patt and Sanjay J Patel mcGraw hill international, 3 <sup>rd</sup> Edition, 2004
R2	Fundamentals of Computer, V.Rajaraman PHI, 4 <sup>th</sup> Edition, 2004
R3	How to solve it by computer, R G Dromey PHI, 3 <sup>rd</sup> Edition, 2004
R4	HTML The Definite Guide, Chuck musiano and bill Kenndy , O Reilly

**Learning Outcomes:**

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Ch/Sec/page Nos)
1	Introduction to Computer and Hardware	Introduction to computers	T1 CH-1
2		Evolution of Computer	T1 Ch-1
3		Basic Computer organization, block diagram of computer	T1 Ch-2
4		Types of computer , Devices	T1 Ch-2



5		Devices Memory	T1 Ch-7
6	Introduction to Computer and Hardware	Types of memory	T1 Ch-7
7		Input, Output Devices	T1 Ch-9
8		Types of Printer	T1 Ch-9
9		Types of Plotter	T1 Ch-9
10		Storage Devices Data Storage	T1 Ch-9
11		Storage Devices Magnetic Tape, Magnetic Disk	T1 Ch-8
12		Storage Devices hard Disk Drives, SSD	T1 Ch-8
13		Floppy disks, Optical Disks-CD, VCD, DVD, CDR, CDRW	T1 Ch-8
14		Operating Systems Data Representation	MS DOS, Commands
15	DOS Commands		T1 Ch-14
16	DOS Commands		T1 Ch-14
17	DOS Commands		T1 Ch-14
18	DOS Commands		T1 Ch-14
19	Number Systems and their Conversion		T1 Ch-3
20	Number Systems and their Conversion		T1 Ch-3
21	To Understand Virus and Antivirus		Computer Virus, types of Virus
22		Antivirus	
23	To Understand Data Communication and Network	Data Communication and Networks	T1 Ch-17
24		Communication Process	T1 Ch-17
25		Types of network LAN, WAN, MAN	T1 Ch-17
26		Topologies of LAN ring, bus	T1 Ch-17
27		Star, Mesh and tree topology	T1 Ch-17
28		Communication Channel Media	T1 Ch-17
29		Bridges, hub, routers repeater and gateways	T1 Ch-17

30	To Know what is WEB Basic	What is web, Characteristics of good web design	T1 Ch-18
31	To Know what is WEB Basic	URL, Web browser, WWW	T1 Ch-18
32		Server, HTP, Search Engine	T1 Ch-18
33	To Understand Programming Language	HTML: Introduction, Elements	R4 CH-1
34		Attributes, Heading, Paragraphs, Styles Formatting	R4 CH-1
35		Hyper- links, Images, Tables, Lists	R4 CH-1
36		Hands on Practice	R4 CH-1
37	To Understand CSS	CSS: Introduction, Syntax	R4 CH-1
38		Colours, Backgrounds	R4 CH-8
39		Font, Text	R4 CH-8
40		Hands on Practice	R4 CH-8

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	16	13/09/2023	1-12	CB
Test 2	60 Minutes	17	18/10/2023	13-25	OB
Test 3	60 Minutes	17	27/11/2023	25-42	CB
Quiz Assignment	20 Minutes each	10		**	CB
Comprehensive Exam	3 Hours	40	20/12/2023	1-42	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the competent authority is required.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc. The student is required to refer the books and journals in the library and attend all presentation sessions and submit assignments to enhance the subject knowledge.

**Date: 04/08/2023**

**Ms.DIVYA SONI(VF)  
Instructor-in-charge**

**The ICFAI University, Raipur**  
Faculty of commerce  
First Semester, 2023-2024  
Course Handout

Course No	Course Title	L	P	U
COM365	Analytical Skill Development	3	0	3

**Instructor-in-charge: Dr. SHWETA DEWANGAN**

<p><b>Learning Outcomes:</b>  After successful completion of the course student will be able to know</p> <ol style="list-style-type: none"> <li>1. Recognizing the importance of critical thinking in analysis</li> <li>2. Understanding the concept of analysis</li> <li>3. Identifying the different aspects of analysis</li> <li>4. Using the analytical process to arrive at a decision</li> </ol>
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Text Book T1	Research methodology Methods and Techniques, C R Kothari, New Age International publishers
Reference book(s) R1	Master reasoning book Verbal. Non-verbal & Analytical, Arihant Publication
SWAYAM S1	<a href="https://philipp.philosophie.ch/handouts/paradoxes.pdf">https://philipp.philosophie.ch/handouts/paradoxes.pdf</a> <a href="https://core.ac.uk/download/pdf/287816564.pdf">https://core.ac.uk/download/pdf/287816564.pdf</a>

**Lecture-wise plan:**

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-3	To develop critical thinking	Introduction of analytical skills-concept and definition	S1
4-5	Purpose of analytical skills	Importance and objectives of analytical	S1
6-7	Alphanumeric method based on competitive exam	Concepts and types of alphanumeric series	R1
8-10	Methods of reasoning	Reasoning analogies	R1
11-13	Methodology of coding decoding	Artificial language, cause and effects, coding decoding	R1
14-16	Based on decision making	Concepts and objectives of innovations and critical thinking	S1

17-20	Useful for daily life	assumptions and types of critical reasoning ,paradox questions	S1
21-22	Communication skill	Introductions and types of communications	R1 & S1
23-25	How to express our thought	role of creativity in communication	R1 & S1
26-29	Research process	Research methodology-Basic concepts	T1 Page no 1-4
30-33	Main goal of research	Importance and objectives	T1 Page no 5-9
34-36	Statistical methods-mean, correlation etc	Methods of research	T1 Page no 10-19
37-40	Through the methodology or software	Data analysis	T1 Page no 114-126

**Evaluation Scheme:**

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	16	11/09/2023	1-10	CB
Test 2	60 Minutes	17	16/10/2023	11-25	OB
Test 3	60 Minutes	17	21/11/2023	25-40	CB
Quiz	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	08/12/2023	1-40	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the competent authority is required.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc. The student is required to refer the books and journals in the library and attend all presentation sessions and submit assignments to enhance the subject knowledge.

**Date: 02/08/2022**

**Dr. SHWETA DEWANGAN**  
Instructor-in-charge

# The ICFAI University, Raipur

Faculty of Commerce  
First Semester, 2023-2024  
Course Handout

Course No	Course Title	L	P	U
COM367	Auditing	3	0	3

**Instructor-in-charge: Dr.ABHA SHUKLA**

Learning Outcomes:

1. To introduce the fundamentals of Auditing, its operation and practical aspects.
2. This course takes a bottom-up approach to introduce two broad areas of auditing.
3. First, the fundamental concepts then the in-depth study along with practical examples with case studies.
4. In later chapters the concept of internal audit with the latest guidelines has been discussed.
5. At the end of the course, an attempt is made to expose the students to practical auditing concepts which they are supposed to encounter in their practical life.

<b>Text Book T1</b>	Auditing, Dr. B.K. Mehta & Dr. Anamika, SBPD Publishing House
<b>Reference book(s) R1</b>	A handbook of Practical Auditing, B.N. Tandon, S. Sudharsanam, S. Sundhara Bahu

**Lecture-wise plan:**

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-5	Introduction	Introduction: Meaning and Objectives of Auditing. Types of Audit, Internal Audit.	T1 Ch2- Page 6-23 T1 Ch3- Page 24-44 T1 Ch4- Page 45-66
6-12	Audit Process	Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.	T1 Ch5- Page 67-96
13-16	Internal Check	Internal Check System: Routine Checking, Internal Check and Test Checking.	T1 Ch6- Page 103-124
17-21	Internal Control	Internal Control and Audit Procedure.	T1 Ch6- Page 97-103
22-26	Vouching	Vouching,	T1 Ch7- Page 127-156

27-31	Verification of Assets and Liabilities	Verification of Assets and Liabilities	T1 Ch7- Page 177-201
32-37	Company audit	Company audit: Appointment of auditor, Powers, Duties and Liabilities.	T1 Ch12- Page 224-242
38-40	Profits	Divisible Profits and Dividend.	T1 Ch14- Page 254-271

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test-1	60Minutes	16	12-09-2023	1-8	CB
Test-2	60Minutes	17	17-10-2023	9-16	OB
Test-3	60 Minutes	17	21-11-2023	17-24	CB
Quiz Assignment	20 Minutes	10		**	CB
Comprehensive Exam	3 Hours	40	13-12-2023	1-40	CB

\*\* To be announced in the class      OB\* = Open Book Exam      CB = Closed Book Exam

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the competent authority is required.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc. The student is required to refer the books and journals in the library and attend all presentation sessions and submit assignments to enhance the subject knowledge.

**Date: 02/08/2023**

**Dr.ABHA SHUKLA  
Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2023-2024

Course Handout

Course No	Course Title	L	P	U
<b>COM369</b>	<b>Money &amp; Banking</b>	<b>3</b>	<b>0</b>	<b>3</b>

**Instructor-in-charge: Prof. D SHADANGI**

Learning Outcomes:

After successful completion of the course student will be able to know

1. Basics of Financial Market, Money market, Capital Market
2. Know details of banking products
3. Identify opportunities to know about banking operations
4. Able to handle banking assignments with a practical training in banking

<b>Text Book T1</b>	Dr. M.N Gopinath Banking Operations & Management
<b>Reference book(s) R1</b>	Principles & Practices of Banking by IIBF
<b>R2</b>	Money & Banking by IU Publication
<b>SWAYAM</b>	<a href="https://swayam.gov.in/course/management/direct banking -law and practice">https://swayam.gov.in/course/management/direct banking -law and practice</a>

**Lecture-wise plan:**

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	General Introduction of Money	Meaning definition salient features & function of Money	R-1
3-4	Concept of financial system in India	Introduction Money Market	<a href="https://www.bankbazaar.com">https://www.bankbazaar.com</a>
5-7	Concept of Money Market	Definition, Condition, Types and products of money market	<a href="https://www.money control.com">https://www.money control.com</a> & R-1
8-10	Concept of Capital Market	Details of capital market including equity market and debt market	R-1
11-13	Money Market Regulation	Concepts and objectives of regulator in money market	R-1
14-18	Capital Market reregulation	Role ,function ,objectives & powers of SEBI	R-1
19-23	Theory of money supply	Monetary policy of RBI, Money supply, quantitative & qualitative measures	R-1

24-28	Theory of employment and Interest	Classical & Keynesian theory of employment and Interest	R-1
29-32	Concept of Banking	Definition, role, function, customer relationship in banking	R-1
33-38	Banking Products	Digital products, Liability products. and Asset products.	R-1
39-42	Banking reforms & regulatory reforms, Latest in Banking	Latest changes in Banking , Reform measures of RBI	R-1

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	16	12-09-2023	1-18	CB
Test 2	60 Minutes	17	17-10-2023	19-30	OB
Test 3	60 Minutes	17	27-11-2023	31-42	CB
Quiz (1) Assignment	20 Minutes each	5 5		**	CB
Comprehensive Exam	3 Hours	40	15-12-2023	1- 42	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests only. However prior and proper intimation to the concerned instructor is must.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc.

**Date: 02/08/2023**

**Prof. D.SHADANGI  
Instructor-in-charge**



# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2023-2024

Course Handout

Course No	Course Title	L	P	U
COMH3	Financial Market Institution & Financial Services	3	0	3

**Instructor-in-charge: Dr.W RAMANA RAO**

### Learning Outcomes:

After successful completion of the course student will be able to:

1. Understand the basics of Financial System .
2. Understand about various non banking financing intermediaries.
3. Understand Various types of markets and International dimensions of financial markets.

Text Book T1	Financial Institutions and Markets By L.M. Bhole, The McGraw Hill Companies.
Reference book(s) R1	E- Commerce An Indian Perspective, P.T. Joseph, S.J.
Reference book(s) R2	Financial Management By Shashi K Gupta and R.K. Sharma, Kalyani Publishers

### Lecture-wise plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-3	Basics Of Indian Financial Systems	Unit-I Meaning, definition, Characteristics, Objectives,	T1 Ch1- Page 1.1-1.30
4-7	Basics Of Indian Financial Systems	Functions, of financial System Components of Indian Financial System. Fundamentals of Money market, capital market, forex market and derivatives market.	T1 Ch1- Page 1.1-1.30 T1 Ch16- Page 16.1-16.17 T1 Ch25- Page 25.1-25.39 T1 Ch25- Page 24.1-24.31
8-11	Non-Banking Financing Intermediaries	Unit-II NBFCs: Meaning, Types, Importance, Difference between NBFC and Bank. Hire Purchase: Meaning, Difference between Hire purchase and Installment System, Difference between Sale & Hire Purchase.	T1 Ch13- Page 13.1-13.21
12-15	Non-Banking Financing Intermediaries	Lease Finance: Meaning, Main elements of leasing, Merits and	T1 Ch13- Page 13.22-13.24

		Demerits, Types of Leases, Distinguish between the Operating and Financial Lease. Housing Finance: Meaning, Major suppliers of House Mortgage Loans in India	
16-18	Non-Banking Financing Intermediaries	Merchant Banks: Meaning, Functions.  Working Capital: Working capital financing by banks.	T1 Ch13- Page 13.23-13.30 R2 Ch22- Page 22.1-22.70
19-22	Markets	Unit-III Call Money Market: Meaning, Call money market in India, Feature of Call money market.	T1 Ch16- Page 16.1-16.17
23-26	Markets	Treasury Bills Market: Meaning, features, Types. Benefits and Limitations.	T1 Ch17- Page 17.1-17.18
27-30	Markets	Commercial Bills Market: Meaning, Difference between Commercial bills and Commercial Papers, Types, Advantages and Drawbacks. Certificate of Deposits: Types, Advantages and Drawbacks.	T1 Ch18- Page 18.1-18.16  T1 Ch19- Page 19.1-19.12
31-35	International Dimensions of Financial Market	Unit-IV Foreign Exchange Market: Meaning, Exchange Rate, Types of Exchange Rate Systems, Determination of exchange rate system.	T1 Ch25- Page 25.1-25.39
36-40	Recent Trends In Financial Services	Personalized Banking: Meaning, Benefits. E- Banking: Meaning, Classification, Services under E-Banking, Significance of E-Banking.	R1 Ch6- Page 297-303

### Evaluation Scheme:

Student evaluation is based on the series of Tests and Quizzes conducted during the course of semester followed by a comprehensive examination.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	17	13-09-2023	1-7	CB
Test 2	60 Minutes	17	18-10-2023	8-18	OB
Test 3	60 Minutes	16	22-11-2023	30- 40	CB
Quizzes (2)	20 Minutes each	10		**	CB
Comprehensive Exam	3 Hours	40	18-12-2023	1- 40	CB

**Make-up Policy:** Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the concerned instructor is must.

**General:** It shall be the responsibility of individual students to attend all sessions, to take prescribed Assessment Tests, Tests and Comprehensive Examinations, etc.

**Date: 03/08/2023**

**Dr.W RAMANA RAO**  
**Instructor-in-charge**