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**Faculty of Commerce**

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**First Semester, 2022–23**  
**Course Handouts**

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# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2022-2023

Course Handouts

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

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

## Learning Outcomes:

1. भाषा के प्रति रूचि उत्पन्न कराना
2. सम्प्रेषण में विकास कराना
3. भाषा को सुदृढ़ बनाना
4. शब्दकोश में विकास कराना
5. भाषा में शुद्धि, अशुद्धि का ज्ञान कराना

पाठ्यपुस्तक	भारतीयता के अमर स्वर
संदर्भ पुस्तक (R1)	हिंदी व्याकरण (डॉ. हरदेव बाहरी)/
संदर्भ पुस्तक (R2)	नेट/स्लेट हिंदी भाषा
R3	<a href="https://www.bsakari.com">https://www.bsakari.com</a> , <a href="https://hi.m.wikipedia.org/wiki/pallavan">hi.m.wikipedia.org/wiki/pallavan</a>
R4	<a href="https://www.learnbse.in">https://www.learnbse.in</a> , <a href="https://hi.m.wikipedia.org/wiki/pallavan">hi.m.wikipedia.org/wiki/pallavan</a>
स्वयं	
NPTEL	

## Lecture wise plan

Lecture No	Learning Objective	Topic to be covered	Reference(Chapter/Sec./Page Nos. of Text/Ref. Books)
1-5	पल्लवन, पत्राचार अनुवाद , पारिभाषिक शब्दावली एवं	पल्लवन, पत्राचार अनुवाद , पारिभाषिक शब्दावली	T1, P 2/CH -1 ,Pg N.31-69
6-8	कहानी कहानी	ख).टेलीफोन(कहानी) – हरिशंकर परसाई	T1,P.1/CH-2 PG.10-11
9-14	हिंदी वर्तनी संबंधी अशुद्धियाँ ,स का प्रयोग , व्यंग्य लेखन दूर करना, मुहावरे और लोकोक्ति शब्द समश्रुत	हिंदी वर्तनी संबंधी अशुद्धियाँ अ शब्द समश्रुत ,	T1, P.2 CH-2 PG 101-136

15-17	भारत वंदना (कविता)– सूर्यकान्त त्रिपाठी निराला (ग) हरिवंशराय) शक्ति की योग (बच्चन	भारत वंदना (कविता)– सूर्यकान्त त्रिपाठी निराला (ग) (बच्चन हरिवंशराय) शक्ति की योग	T1, P.1 CH-1 PG No.1 &24
18-22	देवनागिरी लिपि – नामकरण स्वरूप और , विशेषताएँ, अपठित गद्यांश	देवनागिरी लिपि – नामकरण स्वरूप ,और विशेषताएँ, अपठित गद्यांश,	T1,P. 2/CH-3 PG No.174 ,180,210, 214
23-25	कहानी	ख( अफसर शरद) जोशी सिद्धा.डॉ ) करुणा की बुद्ध (ग) (तिस्स	T1,P.1 /CH-1 PG No.12-13 & 21-23
26-29	संक्षेपण संक्षिप्ति में हिंदी , करण हिंदी में पदनाम	संक्षेपण, पदनाम में हिंदी,	T1, P.2 /CH-5 PG No.215-223 &
30-32	कंप्यूटर में हिंदी का अनुप्रयोग	कंप्यूटर में हिंदी का अनुप्रयोग	T1, P.2/ CH-1 PG No. 198-204\
33-35	लेख	(ख) सामाजिक गतिशीलता	T1-P.3/,CH-1PG No. 234-236
36-38	लेख	(ग) दर्शन और धर्म	T1-P.3/,CH-3 PG No. 237-242
39-42	पुनरावृत्ति	पाठ्यपुस्तक	1-262

### 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	19/09//2022	1-15	CB
Test 2	60 Minutes	17	17/10/2022	16-26	CB
Test 3	60 Minutes	16	17/11/2022	26-42	OB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	12/12/2022	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: 02/08/2022**

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

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2022-2023

Course Handout

Course No	Course Title	L	P	U
COM 112	Financial Accounting I	3	0	3

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

**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>	
<b>R1</b>	Dr. S. M. Shukla “Financial Accounting” Sahitya Bhawan publication 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 Trial Balance	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	19/09/2022	1-15	CB
Test 2	60 Minutes	17	17/10/2022	16- 30	OB
Test 3	60 Minutes	16	17/11/2022	31- 42	CB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	14/12/2022	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: 02/08/2022**

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

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2022–2023

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 TI



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 to sell, conditions and warranties: Distinction	Introduction to Sales of Goods Act	Part-2, chapter-4 of T1

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 authority, authority in an emergency, doctrine of holding out	Implied authority	Do
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.

<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	20.09.2022	1-10	CB
Test 2	60 Minutes	17	18.10.2022	11- 26	OB
Test 3	60 Minutes	17	18.11.2022	27- 42	CB
Assignments	Continuous	10		**	CB
Comprehensive Exam	3 Hours	40	15.12.2022	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: 02/08/2022**

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

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2022 - 2023

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	20/09/2022	1-12	CB
Test 2	60 Minutes	17	18/10/2022	13 22	OB
Test 3	60 Minutes	17	19/11/2022	23- 42	CB
Quiz -1	20 Minutes each	05	**	**	CB
Assignment(1)		05			
Comprehensive Exam	3 Hours	40	19/12/2022	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: 02/08/2022**

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

# The ICFAI University, Raipur

Faculty of commerce

First Semester, 2022 - 2023

## Course Handout

Course No	Course Title	L	P	U
COM 114	Principle of Management	3	0	3

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

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

Reference book(s) R1	Introduction to management IUP
SWAYAM	

**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	21/09/2022	1-15	CB
Test 2	60 Minutes	17	19/10/2022	15-29	OB
Test 3	60 Minutes	17	19/11/2022	30-40	CB
Quiz (1)Assignment(1)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	21/12/2022	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. RUCHI GUPTA**  
Instructor –in-Charge

# The ICAI University, Raipur

Faculty of commerce  
First Semester, 2022 – 2023  
Course Handout

Course No	Course Title	L	P	U
COM231	English Language-I	3	0	3

**Instructor-in-charge : Dr. SHUBHRA TIWARI**

## 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.
5. Understand and develop a liking for learning English.

<b>Text books T1</b>	
<b>Reference books</b>	
<b>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
3,4,5,6	Learning to read sentences correctly	Sentence Accent	R1, R2, R3
7,8,	Learning to participate in debate	Effective Speech, Debate	R1, R2, R3
9,10,11	Learning discussion strategy	Group Discussion	R1, R2, R3



12,13,14, 15,16	Learning writing skills	Writing Paragraphs, Note Making, Précis writing and Summary writing.	R1, R2, R3
17,18,19,20,21	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.

<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	06/09/2022	1-11	CB
Test 2	60 Minutes	17	17/09/2022	12- 21	OB
Test 3	60 Minutes	17	17/10/2022	22- 40	CB
Practical	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	40	12/12/2022	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: 02/08/2022

**Dr. SHUBHRA TIWARI**  
**Instructor-in-charge**

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2022 - 2023

Course Handout

Course Code	Course Title	L	P	U
COM232	Fundamental of Investment	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 Financial Management
2. Know details of time value of money, compounding & discounting techniques
3. Valuation of shares and debentures
4. Basic knowledge of real estate and bullion market.

Text Book T	Dr. I M Pandey ( Financial Management )
Reference book(s) R1	Dr. Prasana Chandra ( Financial Management )
R2	Khan and Jain ( Financial Management )
SWAYAM	<a href="https://swayam.gov.in/course/management/direct investment">https://swayam.gov.in/course/management/direct investment</a>

**Lecture-wise plan:**

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	Overview	Definition scope and objectives of Financial Management	R-2
3-4	Overview	Functions and goals of financial manager	R-2
5-7	Indian Financial Market	Basics of Indian financial Market	<a href="https://www.moneycontrol.com">https://www.moneycontrol.com</a> & R-2
8-10	Indian Capital Market	Detailed structure of capital market and products	R-2
11-13	Indian Money Market	Functions of Money Market, Products of Money Market	R-2
14-18	Capital Market Intermediaries	Role and function of capital market intermediaries	R-2

19-23	Time value of money	Basic concepts of time value. compounding, discounting, amortization, Nominal interest, effective interest	S
24-28	Valuation of shares & Debentures	Features of Equity shares, Preferential shares, Debentures, Valuation of Equity shares, Debentures and techniques.	R-2
29-32	Valuation of Bullion	Gold & Silver, Important features of investment in Bullion, Bullion Market and its operation.	R-2
33-38	Bullion Market	Factors affecting demand and supply of bullion, Gold ETF ,Role of Central Bank, Gold Council	R-2
39-42	Real Estate	Meaning, Characteristics & importance in Economy, Factors affecting real estate, Need for real estate regulator. Valuation of real estate, legal issues, Need for organized sector.	R-2

#### 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	06/09/2022	1-18	CB
Test 2	60 Minutes	17	17/10/2022	19- 30	OB
Test 3	60 Minutes	17	17/11/2022	31- 42	CB
Quiz (1)	20 Minutes each	5	**	**	CB
Assignment		5			
Comprehensive Exam	3 Hours	40	14/12/2022	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: 02/08/2022**

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

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2022-2023

Course Handout

Course No	Course Title	L	P	U
COM233	Maths & 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	07/09/2022	1-12	CB
Test 2	60 Minutes	17	18/10/2022	13- 28	OB
Test 3	60 Minutes	17	18/11/2022	29- 42	CB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	16/12/2022	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: 02/08/2022**

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

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2022–2023

Course Handout

Course No	Course Title	L	P	U
COM 234	Corporate Accounting II	3	0	3

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

### Learning Outcomes:

1. To introduce the advanced version of corporate accounting, its 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. A. Karim & Dr. S.S. Khanuja & Dr. Jagannath Saha, SBPD Publishing House
T2	Management Accounting, Dr. A. Karim & Dr. Rajesh Agrawal, SBPD Publishing House
Reference Book(s) R1	Corporate Accounting, Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Vikas Publishing House Pvt. Ltd.
R2	Management Accounting, Principles and practice, Shashi K. Gupta & 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)
1-2	Holding And Subsidiary Companies.	Concepts Definition Importance Of Holding Co.	T1 Ch11- Page 419-491
3-8	Practical Problems	Consolidated B/S Of Holding Co.	T1 Ch11- Page 419-491
9-10	Ratio Analysis	Concepts, Objectives And Different Categories Of Ratio Analysis With Overview And Uses	T2 Ch4- Page 116-254
11-16	Practical Problems	Calculation of various ratios.	T2 Ch4- Page 116-254

17-18	Liquidation of Companies	Different Types Of Winding Up Of Companies, Liquidation Process And Procedures And Liquidators Final Statement Of Accounts	T1 Ch11- Page 11.1-11.72
19-24	Practical Problems	Calculations	T1 Ch11- Page 11.1-11.72
25-26	Cash Flow Statement	Cash Flow Statement- Classification Format, Advantages, Disadvantages, Cash Flow From Operations, Financing And Investing	T2 Ch6- Page 348-440
27-32	Practical Problems	Preparing cash flow statements	T2 Ch6- Page 348-440
33-34	Fund Flow Statement	Basic Concepts , Statements Of Fund Flow And Accounting Procedures	T2 Ch5- Page 255-347
35-40	Practical Problems	Preparing fund flow statements	T2 Ch5- Page 255-347

### 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	07/09/2022	1-8	CB
Test 2	60 Minutes	17	18/10/2022	9-16	OB
Test 3	60 Minutes	17	18/11/2022	17-24	CB
Quiz Assignment	20 Minutes Each	10	**	**	CB
Comprehensive Exam	3 Hours	40	19/12/2022	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: 02/08/2022**

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



# The ICFAI University, Raipur

Faculty of commerce

First Semester, 2022 - 2023

Course Handout

Course No	Course Title	L	P	U
COMH1	Corporate Tax Planning	3	0	3

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

Learning Outcomes:

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

1. To collect the basic concepts and definitions of Income Tax Act 1961
2. To know the residential status of assessee and incomes exempted from tax
3. To be familiar with the computation of income from salary
4. To be familiar with the computation of income from house property
5. To be familiar with the computation of income from business and profession

Text Book T1	Income tax law & account 63th edition, Dr H.C. Mehrotra , Sahitya Bhavana Publication
Reference book(s) R1	Income tax law & account, Dr. R.K. Jain, SBPD Publication
R2	Income tax law & Account, Saklecha

**Lecture-wise plan:**

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	Introductions of taxation	Concepts definition importance and objectives of taxation	R1
3-14	Tax planning and management	Tax planning under various head-income from salary	T1 & R1
15-19	Tax planning and management	Income from house property	T1
20-24	Tax planning and management	Profit and gains of business or profession	T1
25-29	Tax planning and management	Income from capital gain	T1
30-34	Tax planning and management	Income from other sources	T1

35-36	Tax planning and management	Concepts , characteristics , area and importance of tax planning and management	T1 & R1
36-37	Tax planning in respect of investment	Concepts and objectives of investment ,tax planning and management in respect of investment	R1 & R2
38-39	Tax administration	Introductions and types of taxation authorities-appointment of authorities,	R1 & R2
40-42	Appeals and revision	Importance, objectives and forms of appeal and limitation	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.

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec. No.)	Remarks
Test 1	60 Minutes	16	08/09/2022	1-12	CB
Test 2	60 Minutes	17	19/10/2022	13-25	OB
Test 3	60 Minutes	17	19/11/2022	25-42	CB
Quiz (Assignment(1)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	21/12/2022	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.

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**Date: 02/08/2022**

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

**The ICFAI University, Raipur**  
**Faculty of commerce**  
**First Semester, 2022 - 2023**  
**Course Handout**

Course No	Course Title	L	P	U
COM 365	Analytical Skill Development	3	0	3

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

**Learning Outcomes:**

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

1. Recognizing the importance of critical thinking in analysis
2. Understanding the concept of analysis
3. Identifying the different aspects of analysis
4. Using the analytical process to arrive at a decision

<b>Text Book T1</b>	Research methodology Methods and Techniques,C R kothari, New Age International publishers
<b>Reference book(s) R1</b>	Master reasoning book Verbal. Non-verbal & Analytical,Arihant Publication
<b>SWAYAM S1</b>	<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	06/09/2022	1-10	CB
Test 2	60 Minutes	17	17/10/2022	11-25	OB
Test 3	60 Minutes	17	17/11/2022	25-40	CB
Quiz	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	14/12/2022	1-40	CB

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**Date: 02/08/2022**

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

# The ICFAI University, Raipur

Faculty of Commerce  
First Semester, 2022-2023  
Course Handout

Course No	Course Title	L	P	U
COM 367	Auditing	3	0	3

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

**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)
1-4	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
5-8	Audit Process	Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.	T1 Ch5- Page 67-96
9-12	Internal Check	Internal Check System: Routine Checking, Internal Check and Test Checking.	T1 Ch6- Page 103-124
13-16	Internal Control	Internal Control and Audit Procedure.	T1 Ch6- Page 97-103
17-19	Vouching	Vouching,	T1 Ch7- Page 127-156
20-24	Verification of Assets and Liabilities	Verification of Assets and Liabilities	T1 Ch7- Page 177-201

25-27	Company audit	Company audit: Appointment of auditor, Powers, Duties and Liabilities.	T1 Ch12- Page 224-242
28-30	Profits	Divisible Profits and Dividend.	T1 Ch14- Page 254-271
31-32	Auditor's report	Auditor's report: Cleaned and Qualified report.	T1 Ch17- Page 319-339
33-36	Investigation	Investigation: Objectives, Difference between audit and investigations, Process of Investigation.	T1 Ch18- Page 340-363
37-40	Special Audit	Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.	T1 Ch16- Page 298-318

### 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	07/09/2022	1-8	CB
Test-2	60Minutes	17	18/10/2022	9-16	OB
Test-3	60 Minutes	17	18/11/2022	17-24	CB
Quiz Assignment	20 Minutes	10	**	**	CB
Comprehensive Exam	3 Hours	40	16/12/2022	1-40	CB

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

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**Date: 02/08/2022**

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

# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2022 - 2023

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: Mr. 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.moneycontrol.com">https://www.moneycontrol.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	07/09/2022	1-18	CB
Test 2	60 Minutes	17	18/10/2022	19- 30	OB
Test 3	60 Minutes	17	18/11/2022	31- 42	CB
Quiz (1)	20 Minutes	5	**	**	CB
Assignment	each	5			CB
Comprehensive Exam	3 Hours	40	19/12/2022	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: 02/08/2022**

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



# The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2022-2023

Course Handout

Course No	Course Title	L	P	U
COM H3	Financial Market Institution & financial services	3	0	3

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

Learning Outcomes: After successful completion of the course student will be able to 1. To allocate saving to productive users of funds at least cost 2. Review all investment to reduce overall tax burden 3. Identify opportunities to maximize the Profit.
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<b>Text Book</b>	Financial Market Operations by Prof.V.P.Agrawal, Ms. Shweta Agrawal.
<b>Reference book(s) R1</b>	Financial Management, Dr. Anil Kumar Dhagat
<b>R2</b>	Financial management by John Tennent
<b>R3</b>	Financial Operations & Management by Eugene F. Brigham

**Lecture-wise plan:**

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-4	Financial Market – an Overview	Meaning definition, scope ,function ,Objectives of financial Market	T 1-13
5-7	Long term Financing	Introduction , financial market, long term sources of finance, shares debentures and term loans etc	R-1 23 to 43
8-10	Short term Financing	Definition, instruments for short term financing, short term financing, agencies providing short term financing	56 to 78
10-12	Concepts of organizational health and financial analysis	Introduction, parameters for deterring organizational health, tools of financial	R 79 to 91

13-17	Non-Banking Financing Intermediaries	Investment and financing Companies, Merchant Bankers, Hire Purchase	129 to 149
18-23	Stock Exchange	Introduction, exploring the concept of Stock Exchange	T 85-100
24- 27	SEBI	Introduction, SEBI guidelines	T 165-180
28-32	Investors Protections	Concepts Investors Grievances and Redressal	T 199-230
32-36	Credit Rating	Introduction , CRISIL, Credit Rating agencies	T 258-270
37 - 42	Recent Trends in financial services	Introduction, concept of financial services, credit card , debit cards, Net Banking	T 273-290

**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	08/09/2022	1-15	CB
Test 2	60 Minutes	17	19/10/2022	16- 30	OB
Test 3	60 Minutes	16	19/11/2022	31- 42	CB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	21/12/2022	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: 02/08/2022**

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