
Faculty of Commerce

**Second Semester, 2022-2023
Course Handout**

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The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM121	English Language-I	3	0	3

Instructor-in-charge: Ms.EKTA DEWANGAN

Learning Outcome

After successful completion of the course student will be able to

1. To develop the student with the basic working knowledge of English Language.
2. To learn the practical and effective methods to improve the Language skill and make competent in using it.
3. To understand the different aspects of English Language and use it in real time verbal and non-verbal communication

Text Book T1	English Language Skills-I
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Lecture wise plan

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
1-3	To learn the Sounds produced inEnglish	English Sound System	T 1 Ch-1
4-6	To learn about the silent Letters	Silent Letters	T1 Ch-2
7-9	To understand the dictionary andto learn the way to use it	Dictionary: Its Use	T1 Ch-3
10-12	To learn the various methods toimprove the vocabulary	Vocabulary Extension	T1 Ch-4
13-14	To understand prepositionalphrases	Prepositional Phrases	T1 Ch-5
15-16	To understand PrepositionalVerbs	Phrasal Verbs	T1 Ch-6

17-19	To improve the Reading skill	Reading Skill	T1 Ch-7
20-22	To improve the listening skill	Listening Skill	T1 Ch-8
23-25	To learn the correct usage of the words	Effective Use of Words	T1 Ch-9
26-28	To learn the building of correct sentences	Effective Sentences	TI Ch-10
29-31	To learn different types and structures of Business letter	Structure of Business Letters	T1 Ch-11
32-34	To understand the effective style of writing business letter	Effective Style of Business Correspondence	T1 Ch-12
35-37	To understand the business communication	Business Correspondence	T1 Ch-13
38-40	To improve the communication skill	The Art of Conversation	T1 Ch-14

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	02.02.2023	1-9	OB
Test 2	60 Minutes	17	03.03.2023	10-19	CB
Test 3	60 Minutes	17	05.04.2023	20-40	CB
Assignments	Continuous	10	**	**	CB
Comprehensive Exam	3 Hours	40	08.05.2023	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 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: 15-01-2023

Ms. EKTA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM122	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 reveal the profits and losses of the business and provide a true and fair view of the business,
2. Learn the qualitative analysis using different Financial Methods
3. Understand the working and analysis of different circumstances of industries.

Text Book T	Dr. Karim Khanuja & Mehta, Financial Accounting, Sanjay Sahitya Bhawan, Agra.
Reference Book(s) R1	Dr. S. M. Shukla, Financial Accounting, Sahitya Bhawan Publication, Agra
R2	Dr. S. K. Singh, Financial Accountings SBPD Publications

Lecture-wise-Plan

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
1-3	Rectification of Errors	Meaning, scope, objectives, Classification of errors	T 1 Ch-11 270 -279
4-12	Accounting entries of Rectification	Rectification of one sided, double- or two-sided errors.	T1 Ch-14 280--295
13-17	Accounts of non-trading Institutions	Meaning, scope, objectives and advantages of Non-trading institutions	T 1 Ch-14 355-363
14-18	Annual Accounts of Non-Trading Institutions	Receipts and Payment, Income and expenditure accounts and balance-sheet	T1 Ch-14 364-400
19-25	Partnership accounting	Indian partnership act 1932, partnership deed, Preparation of Profit and Loss Appropriation account- division of profit among partners, guarantee of profits	R 1 Ch-16 5.6-6.2
26-33	Partnership accounting-II	Goodwill-Calculation of goodwill, Average Profit, Super profit method, Profit Sharing Ratio, Admission of Partnership	R-1 Ch-17 6.7-7.9
34-42	Dissolution of a partnership Firm	Modes of dissolution of a firm, Accounting Entries when all the partners are solvent, Gradual Realization and Piecemeal Distribution	T-1 Ch-17 506-560

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	02/02/2023	1-12	CB
Test 2	60 Minutes	17	03/03/2023	13- 28	CB
Test 3	60 Minutes	17	05/04/2023	29- 42	OB
Quizzes (2)	20 Minutes each	10		**	CB
Comprehensive Exam	3 Hours	40	10/05/2023	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: 15-01-2023

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

The ICAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM123	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 Macro Economics, Money market, Capital Market
2. Know details of Monetary policy , Fiscal policy
3. Identify opportunities to know about Employment policy , Employment policy
4. Able to handle assignments with a practical knowledge in Economics

Text books	
T1	macro economics
Reference books	
R1	Introduction of macro economics
R2	Development of macro economics
R3	Keynesian economics theory and model
Websites	www.investopedia.com/
	www.britannica.com

Lecture-wise-plan

Lecture Nos	Learning Objective	Topics to be covered	Reference
1-3	To learn about macroeconomics, various issues related to macro level.	Introduction to macro economics, macroeconomics issues,	Macro economics by ML jhinghan
4-8	To learn about national income of country, and its accounting. GDP, accounting methods,	National income, GNI, GDP calculations, nominal & real GDP value, Measurements of GNI & GDP, actual GDP potential GDP, GDP gap,	Macro economics by ML jhinghan
9-11	To learn about flow of income	Circular flow of income, aggregates, price indices	Macroeconomics by ML jhinghan
12-14	To learn about balances of payment of one nation.	balance of payments: current and capital accounts	Macro economics by ML jhinghan

15-16	To know about Money in modern economy perspective.	Money, function, now a days money role,	Macro economics by ML jhinghan
17-19	To learn about demand for money,	Quantity Theory of money, demand & supply side,	Macro economics by ML jhinghan
20-23	To learn about credit creation,	Creation of credit by bankers, monetary policy.	Macro economics by ML jhinghan
24-26	To know how government manage the fiscal side by policies,	Fiscal policies of government, Expenditure & taxes	Macro economics by ML jhinghan Ch 46
27-29	to know about price level. Price rises, inflationary situation,	Price rising, demands supply, inflationary period, Govt measured.	Macro economics by ML jhinghan
30-33	About Hyper inflation and market response, social cost	Hyper-inflation, social cost,	Macro economics by ML jhinghan
33-35	To learn about closed economy, some theory related to it.	Economies, short run Classical and Keynesian systems	Macro economics by ML jhinghan Ch 50 438-445
36-40	To learn IS-LM model; fiscal and monetary multipliers	Is lm curve, multipliers	Macro economics by ML jhinghan Ch 51 pg 450-460

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	01.02.2023	1-14	CB
Test 2	60 Minutes	17	02.03.2023	16- 23	OB
Test 3	60 Minutes	17	04.04.2023	24- 29	CB
Lab	Throughout the Semester	10	**	**	CB
Comprehensive Exam	3 Hours	40	05.05.2023	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: 15-01-2023

Prof.D.SHADANGI
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM124	Corporate Accounting-I	3	0	3

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

Learning Outcomes:

1. To introduce the basics of corporate accounting , it's operation and practical aspects.
2. First, various aspects of Share capital and types and its accounting is explained.
3. In the later chapters valuation of goodwill and amalgamation of companies is explained.

Text Book T1	Corporate Accouting, 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.
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)
01	Understanding the basics of share capital.	Unit-I Introduction , Share Capital and its kinds, Types of capital as per accounting,	T1 Ch2- Page 09-67
02	Understanding the various types of share capital.	Share , kinds of shares, Difference between equity share and preference share capital	T1 Ch2- Page 09-67
03	Understanding the procedure for issue of shares and related accounting entries.	Procedure for issue of shares, Accounting entries	T1 Ch2- Page 09-67
04	Understanding the calculations through practical questions.	Practical question-I	T1 Ch2- Page 09-67
05	Understanding the calculations through practical questions.	Practical question-II	T1 Ch2- Page 09-67

06	Understanding the calculations through practical questions.	Practical question-III	T1 Ch2- Page 09-67
07	Understanding the calculations through practical questions.	Practical question-IV	T1 Ch2- Page 09-67
08	Understanding the calculations through practical questions.	Practical question-V	T1 Ch2- Page 09-67
09	Understanding the calculations through practical questions.	Practical question-VI	T1 Ch2- Page 09-67
10	Understanding the calculations through practical questions.	Practical question-VII	T1 Ch2- Page 09-67
11	Understanding the meaning of preference share and redemption process.	Unit –II Meaning of preference shares, Issue of preference shares, Redemption of preference shares provision	T1 Ch3- Page 68-84
12	Understanding the various methods of redemption of preference shares,	Method of redemption of preference shares, Accounting entries	T1 Ch3- Page 68-84
13	Understanding the calculations through practical questions.	Practical question-1	T1 Ch3- Page 68-84
14	Understanding the calculations through practical questions.	Practical question-2	T1 Ch3- Page 68-84
15	Understanding the calculations through practical questions.	Practical question-3	T1 Ch3- Page 68-84
16	Understanding the calculations through practical questions.	Practical question-4	T1 Ch3- Page 68-84
17	Understanding the calculations through practical questions.	Practical Question-5	T1 Ch3- Page 68-84
18	Understanding the calculations through practical questions.	Final account of companies-6	T1 Ch3- Page 142-148
19	Understanding the calculations through practical questions.	Final account of companies-7	T1 Ch3- Page 142-148
20	Understanding the calculations through practical questions.	Final account of companies-8	T1 Ch3- Page 142-148
21	Understanding the meaning and nature of goodwill.	Unit –III Goodwill :Meaning, Features, Importance, Nature	T1 Ch6- Page 189-218
22	Understanding the types of goodwill.	Types, Factors affecting the value of goodwill, Circumstances for valuation of goodwill	T1 Ch6- Page 189-218

23	Understanding the method and calculations through practical questions.	Average profit method	T1 Ch6- Page 189-218
24	Understanding the method and calculations through practical questions.	Average profit method	T1 Ch6- Page 189-218
25	Understanding the method and calculations through practical questions.	Super profit method	T1 Ch6- Page 189-218
26	Understanding the method and calculations through practical questions.	Super profit method	T1 Ch6- Page 189-218
27	Understanding the method and calculations through practical questions.	Capitalization method	T1 Ch6- Page 189-218
28	Understanding the method and calculations through practical questions.	Capitalization method	T1 Ch6- Page 189-218
29	Understanding the method and calculations through practical questions.	Annuity method	T1 Ch6- Page 189-218
30	Understanding the method and calculations through practical questions.	Annuity method	T1 Ch6- Page 189-218
31	Understanding the meaning of Amalgamation.	Unit-IV Amalgamation - meaning, types,	T1 Ch8- Page 261-370
32	Understanding the merits of amalgamation.	Merits	T1 Ch8- Page 261-370
33	Understanding the demerits of amalgamation.	Demerits	T1 Ch8- Page 261-370
34	Understanding the calculations through practical questions.	Practical question-1	T1 Ch8- Page 261-370
35	Understanding the calculations through practical questions.	Practical question-2	T1 Ch8- Page 261-370
36	Understanding the calculations through practical questions.	Practical question-3	T1 Ch8- Page 261-370
37	Understanding the calculations through practical questions.	Practical question-4	T1 Ch8- Page 261-370
38	Understanding the calculations through practical questions.	Practical question-5	T1 Ch8- Page 261-370
39	Understanding the calculations through practical questions.	Practical question-6	T1 Ch8- Page 261-370
40	Understanding the calculations through practical questions.	Practical question-7	T1 Ch8- Page 261-370

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	03.02.2023	1-10	CB
Test 2	60 Minutes	17	04.03.2023	11- 20	CB
Test 3	60 Minutes	17	06.04.2023	21- 30	OB
Quiz (1)Assignment(1)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	12.05.2023	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: 15-01-2023

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

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM125	Corporate Law	3	0	3

Instructor-in-charge: Dr.PYALI CHATTERJEE

Learning Outcome :

After Successful completion of the course student will have-

1. The objective of the course is to impart basic knowledge of the provisions of the companies Act 2013

Text Book T1	Mercantile Law, N.D.Kapoor, Sultan Chand & Son pvt Ltd, 2023 edn
Reference Book(s) R1	Dr.N.V.Paranjape, Company Law, Central Law Agency
R2	Companies Act and Corporate Laws, Central Law Bharat Law House Pvt Ltd, New Delhi
R3	J.P.Shrama, An Easay Approach to Corporate Laws, Ane Books Pvt Ltd, New Delhi
R4	Avtar Singh, Company Law, Eastern Book Company

Lecture-wise-plan:

Lecture No	Learning Objective	Topics to be covered	Textbook/ Reference Book
1	Introduction to corporate law	Introduction to Corporate Law	Volume-2, Chapter 1 of T1
2-5	To know about the formation company	Company and its formation, Definition and Nature of Company, Lifting of Corporate Veil with cases	Volume-2, Chapter 1 of T1
6-10	To understand about the types of company	Types of companies including one person company, small company and producer company association not for profit; illegal association: formation of company-promoters their legal position pre-incorporation contract and provisional contracts: online registration of a	Volume-2, Chapter2 of T1

		company	
11-13	To know about the importance of MOU and article of association in company	Memorandum of association, articles of association	Volume-2, Chapter of T1
14-16	Protection company towards third party	Doctrine of constructive notice and indoor management	Volume-2, Chapter5
17-20	To know about the importance of prospectus	Prospectus-shelf and red herring prospectus	Volume-2, Chapter6
21-24	To learn about the maintenance of prospectus	Misstatement in prospectus; GDR:book building	Volume-2, Chapter6
25-26	Importance of share	Allotment and forfeiture of share	Volume-2, Chapter7
27-32	To know how shares can be transferred	Transmission of share, buyback and provisions regarding buy back: issue of bonus shares	Volume-2, Chapter7
33-37	To know about the members of the company and about their rights	Membership of company	Volume-2, Chapter9
38-39	Company day to day function	Meetings and resolution	Volume-2, Chapter11 of T1
40-42	Role of directors and other members of company and about their qualification	Company management	Volume-2, Chapter12 of T1

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	31.01.2023	1-10	CB
Test 2	60 Minutes	17	01.03.2023	11-18	OB
Test 3	60 Minutes	17	03.04.2023	19-30	CB
Quiz (1)Assignment(1)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	01.05.2023	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:15-01-2023

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

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM241	Environmental Science	3	0	3

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

Learning Outcomes:

1. Gaining in-depth knowledge on natural processes that sustain life and govern economy.
2. Predicting the consequences of human actions on the web of life, global economy and quality of human life.

Text Book T1	A Textbook of Environmental Chemistry and Pollution Control by Dr. S.S. Dara and D.D. Mishra
Reference book(s) R1	Environmental Chemistry by A.K. Dey (Eastern Ltd.).

Lecture-wise-plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	To understand the basics of environment.	UNIT – I General: Environmental segments, environmental degradation, environmental impact assessment.	T1 Ch1- Page 1-23
3-4	To understand Ecosystem and ecology.	Concept of Ecosystem: Fundamental of Ecology and Ecosystem,	T1 Ch8- Page 261-288
5-7	To understand various components of ecosystem.	Components of ecosystem, food-chain, food- web, trophic levels, energy flow, cycling of nutrients,	T1 Ch8- Page 261-288
8-10	To understand various types of ecosystem.	Major ecosystem types (forest, grass land and aquatic ecosystem).	T1 Ch8- Page 261-288
11-12	To understand the basics of Air pollution.	UNIT – II Air Pollution: Atmospheric composition, energy balance,	T1 Ch2- Page 24-54

13-14	To understand the classification of air pollutants.	classification of air pollutants, source and effect of pollutants – Primary (CO, SO _x , NO _x , particulates, hydrocarbons), Secondary [photochemical smog, acid rain, ozone, PAN (Peroxy Acetyl Nitrate)],	T1 Ch2- Page 24-54
15-16	To understand the concept of green house effect	Green house effect, ozone depletion, atmospheric stability and temperature inversion,	T1 Ch1- Page 1-23
17-18	To understand the techniques used to control pollution.	Techniques used to control gaseous and particulate pollution, ambient air quality standards.	T1 Ch2- Page 24-54
19-20	To understand the basics of water pollution.	UNIT – III Water Pollution: Hydrosphere, natural water,	T1 Ch2- Page 54-92
21-22	To understand the classification of water pollution.	classification of water pollutants, trace element contamination of water,	T1 Ch2- Page 54-92
23-24	To understand sources and effect of water pollution.	sources and effect of water pollution, types of pollutants,	T1 Ch2- Page 54-92
25-27	To understand the significance of BOD and COD	Determination and significance of D.O., B.O.D., C.O.D. in waste water,	T1 Ch2- Page 54-92
28-30	To understand the methods used in water treatment.	Eutrophication, methods and equipment used in waste water treatment preliminary, secondary and tertiary.	T1 Ch2- Page 54-92
31-33	To understand Land pollution basics.	UNIT – IV Land Pollution & Noise Pollution: Lithosphere, pollutants (agricultural, industrial, urban waste, hazardous waste), their origin and effect,	T1 Ch2- Page 110-131
34-35	To understand the concepts of solid waste and its management.	Collection of solid waste, solid waste management,	T1 Ch3- Page 132-147
36-38	To understand the Recycling and reuse of solid waste.	Recycling and reuse of solid waste and their disposal techniques (open dumping, sanitary land filling, thermal, composting).	T1 Ch3- Page 132-147
39-40	To understand the basics of noise pollution.	Noise Pollution: Sources, effect, standards and control.	T1 Ch2- Page 92-109

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	31.01.2023	1-10	CB
Test 2	60 Minutes	17	01.03.2023	11-18	CB
Test 3	60 Minutes	17	03.04.2023	19-30	OB*
Quiz (1)Assignment(1)	20 Minutes each	10	Continuous	--	CB
Comprehensive Exam	3 Hours	40	03.05.2023	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 : 15.01.2023

Dr.W.RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur
Faculty of Commerce
Second Semester, 2022-2023
Course Handout

Course Code	Course Name	L	P	U
COM242	Cost Accounting	3	0	3

Instructor-in-charge: Dr.ABHA SHUKLA

Learning Outcomes:

After successful completion of the course student will be able to

1. Cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries the principles, operation and applications of the analysis costing method.
2. Learn the qualitative analysis using different costing method.
3. Understand the working and analysis of different circumstances of industries.

Text Book T	Dr. Reeta, Dr. Shruti Gupta, Dr. R. Prabhakar Rao, Cost Accounting Principles and practice. Sultan Chand publication
Reference Book(s) R1	M.C. Shukla, T.S. Grewal, M.P. Gupta ,Cost Accounting Text and Problems, S. Chand
R2	M.L.Agrawal,K. L.Gupta Advanced Cost Accounting

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./ Page Nos of Text/Ref. Books)
1-3	INTRODUCTION	Meaning, scope, objectives and advantages of cost accounting	T1 Ch-1 1.1-1.18
4-8	Elements of Material cost	Material /inventory control techniques- FIFO,LIFO, Simple Average, Weighted Average, accounting treatment and control of losses	T1 Ch-2 2.1-2.40
9-13	Labor Cost	Accounting and control of labor cost, time keeping and time booking, concept and treatment of idle time, over time, labor turnover , methods of wage payment and incentive schemes	T1 Ch-3 3.1-3.20

14-18	Overhead	Classification, allocation, apportionment and absorption of overhead	T1 Ch-4 4.1-4.20
19-25	Unit costing.	Costing Procedure, Cost Sheet, practical questions of cost sheet	T1 Ch-5 5.1,5.37
26-30	Contract costing	Features of contract costing procedure, accounting for contract, Practical questions of contract	T1 Ch-7 7.1 -7.32
31-35	Process Costing	Meaning, features, procedure, format and practical questions of process costing	T1 Ch-8 8.1-8.40
36-42	Reconciliation of cost and financial accounts	Need and reasons for reconciliation procedure and preform of reconciliation of accounts	T1 Ch-11 11.1-11.30

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	31.01.2023	1-12	CB
Test 2	60 Minutes	17	01.03.2023	13- 28	CB
Test 3	60 Minutes	17	03.04.2023	29- 42	OB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	01.05.2023	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: 15-01-2023

Dr.ABHA SHUKLA
Instructor-in-charge

The ICAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM243	Income Tax Law & Practice	3	0	3

Instructor-in-charge: Dr.SHWETA DEWANGAN

Learning Outcomes:

After successful completion of the course student will be able to

1. Tax projection
2. Review all investment to reduce overall tax burden
3. Identify opportunities to maximize the tax benefit of charitable giving
4. Filing tax returns

Text Book T1	Dr. H.C. Mehrotra ,Dr. S.P. Goyal “Income tax law and accounts” A.Y. 2022-23
Text Book T2	Shripal Saklecha “Income tax law and practice” A.Y.2022-23
Text Book T3	Dr. D.S. Mukharjee,Dr. P. K. Jain,R.K. Tyagi, “ Income Tax law and accounts” A.Y. 2022-23
Reference book(s) R1	Dr. H.C. Mehrotra “Direct tax including tax planning & management A.Y. 2022-23

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	Income tax	Introduction Income Tax, basic concept	T1 & T3
3-5	All definition and Agricultural Income	Definition, Condition, Types and concept of agricultural	T1 & T3
6-8	Residence and tax Liability	Determination of residential status	T1
9-10	Tax management	Tax evasion, Avoidances and tax planning	T1 & T3
11-18	All heads of income; Income from salary	Rules and regulations of income from salary; allowances, perquisites, provident fund	T1,T2 & T3
19-21	Income from house property	Provisions related to house property	T1 & T3

22-24	Profit & gains of business or profession	Policy related to business or profession	T2 & T3
25-26	Income from capital gain	Provisions of capital gain	T1 & T3
27-28	Income from other sources	Provisions of other sources	T1 & T3
29-30	Tax administration, deductions from gross total income	I, T. Authorities, CBDT. Assessing officers etc.	T1,T2 & T3
31-32	Appeals and revision; Rebate and relief	Appeals to the Commissioner, high court, supreme court, Revision	T1,T2 & T3
33-35	Clubbing of income and Set off and carry forward of losses	Related provisions and practice questions	T1,T2 & T3
36-38	Computation of total income	Total income of individuals	T1,T2 & T3
39-41	Computation of tax liability	Practice questions of tax liability of individuals	T1,T2 & T3
42-44	Firms and Association of Persons	Computation of Income of a partner from the firm	T1,T2 & T3

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	01.02.2023	1-10	CB
Test 2	60 Minutes	17	02.03.2023	11-21	CB
Test 3	60 Minutes	17	04.04.2023	22-32	OB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	05.05.2023	1- 44	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:15-01-2023

Dr. SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM244	Computerized Accounting System	3	0	3

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes:

successful completion of the course student will be able to know

1. To impart basic computerized accounting system to students as applicable to business

	Text Book	Author/Publication
T1	Financial Accounting	Karim & Khanuja Sahitya Publication
T2	Financial Accounting	S.M.Shukla Sahitya Bhawan Publication
	Reference Books	Author/Publication
Tally	Tally	Computech Publication ltd
Tally Power of Simplicity	Tally Power of Simplicity	V & S Publication
Tally Simple Steps	Tally Simple Steps	Dreamtech Press

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
01	Accounting	Accounting: Meaning, Characteristics, Nature	T1,T2
02	Accounting concepts	Scope , Need, Objectives of accounting , Accounting conventions	T1,T2
03	Accounting	Accounting concepts, Double entry system, Account: Meaning, Types, Rules for debit and credit	T1,T2
04	Accounting	Journal entries : Question-I	T1,T2
05	Accounting	Journal entries : Question-II	T1,T2
06	Accounting	Journal entries : Question-III	T1,T2

07	Accounting	Journal entries : Question-IV	T1,T2
08	Accounting	Trial Balance	T1,T2
09	Accounting	Financial Statement	T1,T2
10	Accounting	Financial Statement	T1,T2
11	Computerized accounting,	Difference between computerized and manual accounting, advantages, limitations, Tally: Features, Advantages , Limitation	R1,R2,R3
12	Computerized accounting,	Tally license, Installation, Tally window	R1,R2,R3
13	Computerized accounting,	Company: creation, loading, Shutting, alteration , deleting	R1,R2,R3
14	Computerized accounting,	Company features, Configuring	R1,R2,R3
15	Computerized accounting,	Groups	R1,R2,R3
16	Computerized accounting,	Groups	R1,R2,R3
17	Computerized accounting,	Ledger	R1,R2,R3
18	Computerized accounting,	Ledger, Accounting vouchers	R1,R2,R3
19	Accounting vouchers	Accounting vouchers-I	R1,R2,R3
20		Accounting vouchers-II	R1,R2,R3
21	Unit III Accounting vouchers	Accounting vouchers	R1,R2,R3
22	Accounting vouchers	Accounting vouchers	R1,R2,R3
23	Accounting vouchers	Accounting vouchers	R1,R2,R3
24	Accounting vouchers	Accounting vouchers	R1,R2,R3
25	Accounting vouchers	Accounting vouchers	R1,R2,R3
26	Accounting vouchers	Accounting vouchers	R1,R2,R3
27	Accounting vouchers	Cost category, Cost centre	R1,R2,R3
28	Accounting vouchers	Inventory: unit of measure , stock group, stock item	R1,R2,R3
29	Accounting vouchers	Stock categories	R1,R2,R3
30	Accounting vouchers	Location (godown), Transfer of stock	R1,R2,R3
31	Unit –IV Vouchers with inventory	Vouchers with inventory	R1,R2,R3
32	Unit –IV Vouchers with inventory	Vouchers with inventory	R1,R2,R3
33	Unit –IV Vouchers with inventory	Vouchers with inventory	R1,R2,R3
34	Unit –IV Vouchers with inventory	Vouchers with inventory	R1,R2,R3
35	Unit –IV Vouchers with inventory	Vouchers with inventory	R1,R2,R3

36	Unit –IV Vouchers with inventory	Bank reconciliation	R1,R2,R3
37	Unit –IV Vouchers with inventory	Bank reconciliation	R1,R2,R3
38	Unit –IV Vouchers with inventory	Report	R1,R2,R3
39	Unit –IV Vouchers with inventory	Display	R1,R2,R3
40	Unit –IV Vouchers with inventory	Revision	R1,R2,R3

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	01.02.2023	1-10	CB
Test 2	60 Minutes	17	02.03.2023	11-20	CB
Test 3	60 Minutes	17	04.04.2023	21-40	OB
Quiz(1)Assignment(1)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	06.05.2023	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: 15-01-2023

Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COMH2	Financial Management	3	0	3

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

Learning Outcomes:

1. Demonstrate an understanding of the overall role and importance of the finance function.
2. Demonstrate basic finance management knowledge.
3. Communicate effectively using standard business terminology.

Text Book T1	Financial Management by M Y Khan and P K Jain
Reference book(s) R1	Financial Management by Shashi K. Gupta and R.K. Sharma

Lecture-Wise-plan

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1	Understanding the basics of financial management.	Unit-I Introduction to Financial Management: Nature,	T1 Ch1- Page 1.3-1.26
2-3	Understanding the scope and environment of financial management.	Scope and Environment of Financial Management,	T1 Ch1- Page 1.3-1.7
4-5	To understand Agency problem	Agency Problem, Financial Goals, Financial and Profit Planning –	T1 Ch1- Page 1.18-1.20
6-10	To understand the valuation of bonds and shares.	Value and Return – Valuation of Bonds and Shares.	T1 Ch4- Page 4.1-4.23
11	Understanding the Time value concepts.	Unit-II Time Value of Money: Capital Budgeting – Nature and significance	T1 Ch9- Page 9.3-9.79
12	Understanding Discounting and compounding	Time Value of Money– Discounting and Compounding,	T1 Ch2- Page 2.1-2.36
13	Understanding Annuity and Perpetuity	Annuity and Perpetuity	T1 Ch2- Page 2.1-2.36

14-16	Understanding Methods for Evaluating Capital Expenditure Proposals.	Methods for Evaluating Capital Expenditure Proposals.	T1 Ch10- Page 10.1-10.49
17-20	Understanding Computation of Cost of Capital.	Computation of Cost of Capital.	T1 Ch11- Page 11.1-11.46
21-22	To understand Risk and Return concepts.	Unit-III Portfolio Analysis: Risk and Return: Portfolio Theory and Asset Pricing Models. (CAPM & APT) Beta Estimation.	T1 Ch3- Page 3.1-3.43
23-24	Understanding cost of equity analysis and interpretation using ratio analysis.	Cost of Equity Analysis and Interpretation of Financial Statements using the Techniques of Ratio Analysis.	T1 Ch6- Page 6.1-6.81
25-27	Understanding funds flow analysis.	Funds Flow Analysis.	R1 Ch7- Page 7.1-7.97
28-30	Understanding DU-PONT Analysis.	DU-PONT Analysis.	R1 Ch9- Page 9.75-9.76
31-32	Understanding the basics of working capital management.	Unit-IV Working Capital Management:– Nature of Working Capital – Need for Working Capital	T1 Ch13- Page 13.3-13.42
33-34	Understanding the estimation of working capital requirements.	Estimation of working Capital Requirement, Financing Working Capital Requirement,	T1 Ch13- Page 13.3-13.42
35-37	Understanding commercial papers management of cash and leverage.	Commercial Papers Management of Cash and Receivables – Factoring, Leverage Analysis & Capital structure: Leverage Analysis, Financial Leverage, Operating Leverage, Compound Leverage.	T1 Ch14- Page 14.1-14.46 T1 Ch15- Page 15.1-15.29
38-40	Understanding the significance of leverage and its effect.	Significance of Leverage, its Effect on Profit, its Impact on Cost of Capital and Firms ability to raise Capital. Capital Structure: Theory and Practice. Relevance of Capital Structure.	T1 Ch18- Page 18.3-18.43

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	02.02.2023	1-10	CB
Test 2	60 Minutes	17	03.03.2023	11-20	CB
Test 3	60 Minutes	17	05.04.2023	21-30	OB*
Quiz (1)Assignment(1)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	08.05.2023	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:15-01-2023

Dr.W.RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM352	Computer Application-II	3	0	3

Instructor-in-charge: Ms.SHRUTI BHENDALE

Learning Outcome –

1. Scope & 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 computers with an introduction to number systems.

Textbook(s) T1	Computer Fundamentals : Concepts, Systems & Applications, Pradeep K. Sinha, Priti Sinha, 6 th Edition, BPB , 2003
T2	Foundations of Computing : Concepts, Systems & Applications, Pradeep K. Sinha , Priti Sinha , 3 rd Edition, BPB, 2003
Reference Book(s) R1	Introduction to Computing systems (From bits and gates to C and beyond), Yale N Patt and Sanjay J Patel McGraw Hill international, 3rd Edition, 2004.
R2	Fundamentals of Computers, V .Rajaraman PHI, 4th Edition, 2004.
R3	How to solve it by Computer, R G Dromey PHI, 3rd Edition, 2004.
R4	A Conceptual Guide to OpenOffice.org 3 - R. Gabriel Gurley- create Space Independent Publishing Platform, 2008

Lecture-wise-plan

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Ch./Sec./ Page Nos. of Text Book)
1	Fundamentals of Computers	Introduction to computers	T1 CH1 1
2		Basic Computer organization , Block diagram of computer	T1 CH1 1-2
3		Classification of computers	T1 CH1 2-4

4		Organization i.e CPU, Register	T1 CH1 5-6
5		Organization i.e CPU, Register	T1 CH1 7-8
6		Computer Ethics : Hacking, Breach of Privacy	T1 CH1 9-10
7		Computer Ethics : Intellectual Property Theft, Ethical Standards	T1 CH1 11-12
8		Application of Computers	T1 CH1 13-15
9	Data Representation and Computer Arithmetic	Number system (decimal, BCD, octal, hexadecimal)	T1 CH4 39-40
10		Number system (decimal, BCD, octal, hexadecimal)	T1 CH4 41-43
11		r and r-1's complement	T1 CH4 45-47
12		Binary codes: Excess-3	T1 CH4 48
13		Binary Arithmetic : Addition , Substraction	T1 CH5 51-59
14		Binary Arithmetic : Division, Multiplication	T1 CH5 51-59
15	Computer Software	What is Software	T1 CH10 180
16		Relationship Between Hardware and Software	T1 CH10 180-181
17		Types of Software	T1 CH10 181-182
18		Software Development Life Cycle	T1 CH10 183-185
19	Operating Systems	Introduction of O.S	T1 CH14 270
20		Evolution of Operating System	T1 CH14 270-271
21		Functions of Operating System	T1 CH14 272-274
22		Types of Operating System	T1 CH14 274-280
23		Popular Operating System	T1 CH14 295-297
24	Programming Concepts	Introduction to Programming	T1 CH11 196
25		What is Algorithm	T1 CH11 197
26		Idea of Algorithm: Steps to solve logical and numerical problems.	T1 CH-11 196-197
27		. Representation of Algorithm: Flowchart	T1 CH-11 198
28		Advantages and Limitations of Flowcharts	T1 CH-11 199-209
29		Characteristics of Good Programming Language	T1 CH-11 210-211
30		Compiler	T1 CH-11

			212
31		Linker	T1 CH-11 213
32		Interpreter	T1 CH-11 214
33		Syntax and Logical Errors in compilation	T1 CH-11 215
34	Computer In Office	MS Office: Introduction to MS Office, Components and Features.	R4 CH-1 1-2
35		MS Word: Creating Letter, Table, Fonts, Page Layout Document,	R4 CH-1 2-4
36		Formatting, Spell Check, Print Preview, Color, Auto Text, Inserting Picture, Word Art	R4 CH-1 5-10
37		MS Excel: Introduction to Excel, Queries, Graphs.	R4 CH-2 12-14
38		PowerPoint: Introduction to PowerPoint, Creation of Slides,	R4 CH- 6 61-62
39		Inserting Pictures, Preparing Slide Show with Animation.	R4 CH-6 63-35
40		Hand Outs	***

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	31.01.2023	1-14	OB
Test 2	60 Minutes	17	01.03.2023	15-30	CB
Test 3	60 Minutes	17	03.04.2023	31-40	CB
Assignments	**	10	**	**	CB
Comprehensive Exam	3 Hours	40	01.05.2023	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 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: 15-01-2023

**Ms.SHRUTI BENDALE
Instructor-in-charge**

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM358	Statistics	3	0	3

Instructor-in-charge: Dr.ABHA SHUKLA

Learning Outcomes:

After successful completion of the course student will be able to

1. The Facts and problems in the research fields and to evaluate the causes and results of the changes the occurring in them.
2. Collect data in the correct manner and perform detailed analysis.
3. Effectively present the results

Text Book T		Dr. S .M. Shukla, Statistical Analysis , Sahitya Bhawan Publications
Reference book(s) R1		C R Kothari, Gaurav Garg, Research Methodology, Methods and Techniques
	R2	Gareth James, Daniela Witten, Trevor Hastie, An Introduction to Statistical Learning

Lecture-wise-plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
1-4	Introduction	Meaning, scope, objectives and Importance of Statistics	R1 1 Ch-1 1-18
5-8	Data Collection	Meaning of Data, Types and collection of data, Methods of collecting Data	T1 Ch-3 28-44
9-13	Data Preparation	Data Preparation Process- Questionnaire Checking, editing, classification	R1 Ch-7 114-126
14-18	Descriptive Statistics	Measures of Central Tendency	R1 Ch-8 129-131
19-25	Measures of Dispersion.	Range, Mean Deviation, Standard Deviation	T1 Ch-8 219-235

26-37	Index Number	Meaning, Types, Laspeyer, Paasches Price index number	T1 Ch-12 347-375
38-42	Sampling and Statistical inference	Meaning, Importance, Parameter and statistical Sampling and Non- sampling errors	R1 Ch-9 147-160

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	31.01.2023	1-12	CB
Test 2	60 Minutes	17	01.03.2023	13- 28	CB
Test 3	60 Minutes	17	03.04.2023	29- 42	OB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	03.05.2023	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: 15-01-2023

Dr.ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM362	E-Commerce	3	0	3

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

Learning Outcomes:

1. Understand the basic concepts of E-commerce
2. Demonstrate an retailing in E-commerce by using the effectiveness of market research
3. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra organizational

Text Book T1	e-commerce Concepts, Models, Strategies, C.S.V. Murthy,
Reference book(s) R1	E- Commerce An Indian Perspective, P.T. Joseph, S.J.
Reference book(s) R2	Indian Banking in Electronic Era, SS Kaptan & NS Choubey

Lecture-wise-plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1	To understand the basics of E commerce	Unit – I: Introduction to E-Commerce	T1 Ch1- Page 3-7
2-3	To understand the Meaning of E commerce	E – Commerce: Meaning, definition,	T1 Ch2- Page 8-39
4-5	To understand the features and scope of E commerce	Features, Scope	T1 Ch2- Page 8-39
6-7	To understand the merits and demerits of E commerce	Advantages and Disadvantages of E commerce	T1 Ch2- Page 8-39
8-9	To understand the various business models of E commerce.	Unit – II: Business Modesl: B2B, B2C, C2C, C2B, B2G.	T1 Ch3- Page 40-97
10-11	To understand the meaning and risks in E payments.	E-payment systems: Meaning, Risks,	T1 Ch21-625-664

12	To understand the designing of secured E payments system.	Designing Electronic Payment systems	T1 Ch21- Page 625-664
13-14	To understand the various types of E payments system.	TYPES OF E-PAYMENT SYSTEMS: Credit card, Debit card, Smart card, E-Money, Internet, Mobile payments	T1 Ch21- Page 625-664
15-16	To understand the various types of E payments system.	Financial Service Kiosks, Television Set-Top Boxes and Satellite Receiver, Biometric Payments, Person-to-Person, Micro Payment System.	T1 Ch21- Page 625-664
17-18	To understand the digital token based system of E payments.	DIGITAL TOKEN BASED PAYMENT SYSTEM: Types, Issues and benefits.	T1 Ch21-625-664
19-20	To understand the security issues in E commerce.	Unit III: E-Security: Concept of E-Security, Common E-Commerce pitfalls,	T1 Ch22- Page 665-705
21	To understand the E security tools.	E-Security tools,	T1 Ch22- Page 665-705
22	To understand the fundamentals of computer security.	Fundamentals of computer security,	T1 Ch22- Page 665-705
23	To understand Measures to ensure security.	Measures to ensure security,	T1 Ch22- Page 665-705
24	To understand Stages in E-Security design	Stages in E-Security design,	T1 Ch22- Page 665-705
25-26	To understand Types of risks, Measures to protect.	Types of risks, Measures to protect.	T1 Ch22- Page 665-705
27-28	To understand the basics of M Commerce	Mobile Commerce: Meaning and definition, Characteristics,	R1 Ch10- Page 412-420
29-31	To understand the application, merits and demerits of M Commerce	Applications of m-commerce, Advantages of m-commerce, Disadvantages of m-commerce,	R1 Ch10- Page 412-420
32	To understand the challenges of M Commerce	Challenges Faced by E-Commerce in India.	R1 Ch10- Page 412-420
33-36	To understand the basics of E banking	Unit-IV: E: Banking: Meaning of E-banking, Functions of E-banking, Description of Services, Importance of E-Banking , Advantages of E-banking, Traditional V/S E-Banking.	R1 Ch6- Page 297-303

37-40	To understand the basics of E Trading	E-Trading: Meaning of E-Trading, Importance and advantages of E-Trading.	R1 Ch6- Page 297-303
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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	01.02.2023	1-7	CB
Test 2	60 Minutes	17	02.03.2023	8-18	CB
Test 3	60 Minutes	17	04.04.2023	19-32	OB*
Quiz (1)Assignment(1)	20 Minutes each	10	Continuous	--	CB
Comprehensive Exam	3 Hours	40	05.05.2023	1-40	CB

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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:15-01-2023

Dr.W.RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2022-2023

Course Handout

Course Code	Course Name	L	P	U
COM368	Organizational Behavior	3	0	3

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes:

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

1. It gives an enriching experience with the help of organizational behavior and attribution
2. To know about a management change.
3. Will learn about Personality theories.
4. Will learn about the concepts of motivation and group dynamics.
5. Get knowledge about organizational development & transactional analysis.

	Text Book	Author/Publication
T1	Organizational Behavior	Shashi K.Gupta/ Kalyani Publication House
R1	Organizational Behavior	ICFAI Center for Management Research
R2	Organizational Behavior 10e	Stephen P Robbins/Prentice Hall
R3	Organizational Behavior	K Aswathappa/ Himalaya Publishing House
Websites	www.slideshare.com , https://www.iedunote.com/path-goal-theory .	

Lecture-wise-plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
01	Organizational Behavior	Introduction to Organizational Behavior. Nature & Scope of OB Organization as a system.	T1,R1,R2, R3 www.slideshare.com
02	Organizational Behavior	Managerial functions. Basic Psychological process perception.	T1,R1,R2, R3
03	Organizational Behavior	Organization system	T1,R1,R2, R3
04	Organizational Behavior	Managerial Functions	T1,R1,R2, R3

05	Organizational Behavior	Basic Psychological Process- perception	T1,R1,R2, R3
06	Organizational Behavior	Attribution in organization	T1,R1,R2, R3
07	Organizational Behavior	Learning	T1,R1,R2, R3
08	Organizational Behavior	Implications for Performance and satisfaction	T1,R1,R2, R3
09	Motivation	Introduction	T1,R1,R2, R3
10	Motivation	Theories	T1,R1,R2, R3
11	Personality Theories	Introduction	T1,R1,R2, R3
12	Personality Theories	Introduction	T1,R1,R2, R3
13	Personality Theories	Major Personality Attributes Influencing Organizational Behavior	T1,R1,R2, R3
14	Personality Theories	Attitudes	T1,R1,R2, R3
15	Personality Theories	Ethical Issues in Organizational Behavior	T1,R1,R2, R3
16	Personality Theories	Ethical Issues in Organizational Behavior	T1,R1,R2, R3
17	Counseling	Introduction & Role	T1,R1,R2, R3
18	Group Dynamics	Introduction	T1,R1,R2, R3
19	Group Dynamics	Introduction	T1,R1,R2, R3
20	Group Dynamics	Introduction	T1,R1,R2, R3
21	Team Management	Meaning & Concept	T1,R1,R2, R3
22	Team Management	Meaning & Concept	T1,R1,R2, R3
23	Team Management	Meaning & Concept	T1,R1,R2, R3
24	Team Management	Meaning & Concept	T1,R1,R2, R3
25	Leadership	Introduction	T1,R1,R2, R3
26	Leadership	Introduction	T1,R1,R2, R3
27	Leadership	Leadership theories	T1,R1,R2, R3
28	Leadership	Leadership theories	T1,R1,R2, R3
29	Leadership	Leadership theories	T1,R1,R2, R3
30	Communication	Introduction	T1,R1,R2, R3
31	Communication	Introduction	T1,R1,R2, R3
32	Communication	Introduction	T1,R1,R2, R3
33	Power and politics in organization	Introduction	T1,R1,R2, R3
34	Power and politics in organization	Introduction	T1,R1,R2, R3
35	Management Change	Introduction	T1,R1,R2, R3
36	Management change	Introduction	T1,R1,R2, R3

37	Organizational Development	Introduction	T1,R1,R2, R3
38	Organizational Development	Introduction	T1,R1,R2, R3
39	Transactional Analysis	Introduction	T1,R1,R2, R3
40	Transactional Analysis	Introduction	T1,R1,R2, R3

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 Marks	01.02.2023	1-10	CB
Test 2	60 Minutes	17 Marks	02.03.2023	11-20	OB
Test 3	60 Minutes	17 Marks	04.04.2023	21-40	CB
Quiz(1)Assignment(1)	20 Minutes each	10 Marks	**	**	CB
Comprehensive Exam	3 Hours	40 Marks	06.05.2023	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: 15-01-2023

Dr.RUCHI GUPTA
Instructor –in- Charge

The ICAI University, Raipur
Faculty of Commerce
Second Semester, 2022-2023
Course Handout

Course Code	Course Name	L	P	U
COMH4	Indirect Tax Structure	3	0	3

Instructor-in-charge: Dr.SHWETA DEWANGAN

Learning Outcomes:

1. After successful completion of the course student will be able to
2. Tax projection
3. Review all investment to reduce overall tax burden
4. Identify opportunities to maximize the tax benefit of charitable giving
5. Filing tax returns
6. Filing of GST

Text Book T1	Saklecha & saklecha, 'Indirect taxes with GST' A.Y. 2022-23
Text Book T2	Dr. H.C. Mehrotra ,Dr. S.P. Goyal "Income tax law and accounts" A.Y. 2022-23
Reference book(s) R1	Dr. H.C. Mehrotra "Direct tax including tax planning & management A.Y. 2022-23
Reference book(s) R2	Shripal Saklecha "Income tax law and practice" A.Y.2022-23
R3	R. K. Jain, "Tax planning and management" A.Y. 2022-23

Lecture-wise-plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	Concept of indirect taxes & GST	Meaning definition salient features of tax and implementation of GST	T1
3-4	Impact of GST	Important Terms and Definitions, Goods and Services Tax (GST) Law	T1
4-6	CGST & IGST	CGST and IGST act 2017	T1

7-9	Levy and collection of CGST and IGST	Application of CGST/IGST law-supply	T1
10-11	CGST/IGST law	Charge of tax; Exemption from tax; Composition levy	T1
12-15	Place of supply, Time and Values	Negative list (zero tax), All procedures including registration, Place of supply, Time and Value	T1
16-18	Computation of GST liability	Rate of tax of composition levy	T1
19-22	Composition of levy	Rules regarding returns practical problems relating to composition of levy, Input tax credit	T1
23-24	Income tax	Introduction Income Tax ,basic concept	T2,R1 & R3
25-26	All definition and Agricultural Income	Definition, Condition, Types and concept of agricultural	T2 & R3
27-28	Residence and tax Liability	Determination of residential status	T2 & R3
29-30	Tax management	Tax evasion, Avoidances and tax planning	T2,R2 & R3
31-33	All heads of income; Income from salary	Rules and regulations of income from salary; allowances, perquisites, provident fund	T2 & R3
34-35	Income from house property	Provisions related to house property	T2 & R3
36-37	Profit & gains of business or profession	Policy related to business or profession	T2,R1 & R3
38-39	Income from capital gain and income from other sources	Provisions of capital gain and other sources	T2 & R3
40-41	Tax administration, deductions from gross total income	I,T.Authorities, CBDT .Assessing officers etc.	T2 & R3
42-43	Appeals and revision; Rebate and relief	Appeals to the Commissioner, high court, supreme court ,Revision	T2 & R3

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	02.02.2023	1-11	CB
Test 2	60 Minutes	17	03.03.2023	12-28	CB
Test 3	60 Minutes	16	05.04.2023	29- 43	OB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	08.05.2023	1- 43	CB

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

Date:15-01-2023

Dr.SHWETA DEWANGAN
Instructor-in-charge