
Faculty of Commerce

Second Semester, 2023–2024
Course Handouts

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The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

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

Instructor-in-charge: Dr.RITU BENJAMIN

Learning Outcomes:

After successful completion of the course student will be able to

1. Use effective English Language
2. Write correct English.
3. Write effective formal letters
4. Understand the different aspects of English Language and to use it in real time verbally and non-verbally.
5. Understand and develop a liking for learning English

Text books T1	English Language Skills-I by Aruna Koneru
Reference Books R1	Effective Technical Communication by Ashraf Rizvi, Tata McGraw Hill Publication.
R2	English Grammar & Composition by Wren and Martin, S Chand Publication
R3	Soft Skills- K.Alex

Lecture-Wise-Plan:

Lecture Nos	Learning Objective	Topics to be covered	Reference
1-3	To learn the sounds of English language	Phonetics	R1
4-6	To learn about silent letters	Silent letters	R1, R2, R3

Lecture Nos	Learning Objective	Topics to be covered	Reference
7-9	To understand the dictionary and to learn the way to use it	Dictionary- Its use	T1
10-12	To learn the various methods to improve vocabulary	Vocabulary Extension	T1
13-14	To understand prepositional phrase	Prepositional Phrases	R2
15-16	To understand Prepositional Verbs	Phrasal Verbs	R2
17-19	To improve the reading Skills	Reading Skills	R1, R2, R3
20-22	To improve listening Skills	Listening Skills	R1, R2, R3
23-25	To learn correct usage of words	Effective use of words	R1, R2, R3
26-28	To learn to build correct sentences	Effective sentences	R1, R2, R3
29-31	To learn to draft different types of Business Letters	Structure of business letters	R1, R2, R3
32-34	To learn to write business letters in different styles	Effective style of business correspondence	T1
35-37	To understand business communication	Business correspondence	T1
38-40	To improve communication skills	The art of conversation	T1,R2

Classroom Practical:

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

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	16	12-02-2024	1-9	CB
Test 2	60 Minutes	17	11-03-2024	10- 22	OB
Test 3	60 Minutes	17	15-04-2024	23- 31	CB
*GD/P/CS	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	40	06-05-2024	1- 40	CB

*Group Discussion/ Presentation/ Case Study

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 Examination, etc.

Date: 05/01/2024

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

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

Course Code	Course Title	L	P	U
COM122	Financial Accounting-II	3	0	3

Instructor-in-charge: Dr.SHWETA DEWANGAN

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 T1	Dr. Karim Khanuja & Mehta, Financial Accounting, Sanjay Sahitya Bhawan, Agra.
Text Book T2	Dr. S. M. Shukla, Financial Accounting, Sahitya Bhawan Publication, Agra
Text Book T3	Dr. S. K. Singh, Financial Accountings SBPD Publications
Reference Book(s) R2	N. K. Agrawal, Financial Accounting, University of Delhi.

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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
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 506560

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	16	12-02-2024	1-10	CB
Test 2	60 Minutes	17	11-03-2024	11- 24	OB
Test 3	60 Minutes	17	15-04-2024	25- 38	CB
Presentations/Lab	Continuous	10	**	**	**
Comprehensive Exam	3 Hours	40	08-05-2024	1- 42	CB

** To be announced in the class

OB Open Book

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, etc

Date: 06/01/2024

Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

Course Code	Course Title	L	P	U
COM123	Macro Economics	3	0	3

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes:

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

1. Basic of Macro Economics
2. Know details of Monetary Policy, Fiscal Policy
3. Identify opportunity to know about Employment policy, Employment policy
4. Able to handle assignments with a practical knowledge in Economics.

Text Book T1	Macro Economics S. Chand Dr.Abha Mittal
Reference Book R1	Macro-Economic theory M.C.Vaish Vikas Publishing house
Reference Book R2	Macro Economics theory Rudiger Dornbusch Tata McGraw-Hill
Reference Book R3	Macroeconomics by ML Jhinghan Vrinda
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 macroeconomics, 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

Lecture Nos	Learning Objective	Topics to be covered	Reference
12-14	To learn about balances of payment of one nation.	balance of payments: current and capital accounts	Macro economics by ML jhinghan

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	16	13-02-2024	1-10	CB
Test 2	60 Minutes	17	12-03-2024	11- 24	OB
Test 3	60 Minutes	17	16-04-2024	25- 38	CB
Presentations/Lab	Continuous	10	**	**	**
Comprehensive Exam	3 Hours	40	10-05-2024	1- 42	CB

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

Make-up Policy: Make-up will be given only under genuine circumstances for Test only however prior 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 Test, Tests and Comprehensive Examination etc.

Date: 06/01/2024

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

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2023-2024
Course Handouts

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

Instructor-in-charge: Dr.SHWETA DEWANGAN

Learning Outcomes:

1. To introduce the basics of corporate accounting, its 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 Accounting, Dr.A. Karim and Dr.S. S. Khanuja & Dr.Jagannath Saha, SBPD Publishing House
Text Book T2	Corporate Accounting, Dr. S. M. Shukla & Dr. K. L. Gupta, SBP Publishing House
Reference Book(s) R1	Corporate Accounting, Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Vikas Publishing House Pvt. Ltd.

Lecture-wise-plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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
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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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, Circumstance for valuation of goodwill	T1 Ch6- Page 189-218
23	Understanding the method and calculation 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 calculations through practical questions	Super profit method	T1 Ch6- Page 189-218
26	Understanding the method 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 question	Annuity method	T1 Ch6 Page 189-218

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
30	Understanding the method and calculation 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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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	Weighthage	Date	Syllabus	Remarks
Test 1	60 Minutes	16	13-02-2024	1-10	CB
Test 2	60 Minutes	17	12-03-2024	11-24	OB
Test 3	60 Minutes	17	16-04-2024	25-38	CB
Prsentation Lab	Continious	10	**	**	**
Comprehensive Exam	3 Hours	40	13-05-2024	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 alol 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 subjects knowledge.

Date: 07/01/2024

Dr.SHWETA DEWANAGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2023-2024
Course Handouts

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

Instructor-in-charge: Dr.ABHA SHUKLA

Learning Outcomes:

After successful completion of the course student will be able to

1. Students would learn the basics of Laws governing a Company, concepts and features of companies, Roles, Duties & Liabilities of Promoters, Classification of Companies
2. Learn the Lifting of Corporate Veil, Memorandum of Association & Articles of Association, Common procedure for Incorporation
3. Understand the working and analysis of different circumstances of Companies.

Text Book T1	Company Law, Dr.N.V. Parajape, Central Law Agency
Text Book R1	Inssttute of Company Secretaries of India, Coompanies Act 2013
Reference Book(s) R2	Company Law by Avtar Singh, Eastern Book Company, Lucknow

Lecture Wise Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
1-4	To Understand Introduction of concept of Company	Unit-I Meaning, Definition, scope, objectives and advantages of Incorporation	T 1 Ch-3 69-80
5-8	To Understand Formation, Promotion and Incorporation of companies	Unit-II Procedure for Incorporation of companies. Role of promoters, Legal Position of Promoter	T1 Ch-5 116-134
9-13	To Understand Memorandum of Association	Definition, Purpose of Memorandum, Contents of Memorandum	T1 Ch-6 134-155

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
14-18	To Understand Articles of Association	Unit-III Definition and Nature of articles, Forms of Articles, Contents of the Articles.	T1 Ch-4 156-167
19-22	To Understand Prospectus	Unit-III Meaning and concepts of Prospectus, matters to be stated in prospectus	T1 Ch-8 173-190
23-28	To Understand Share Capital	Features of Share capital, Kinds of Shares, Deferred shares, Revocation of Application, Transfer of Shares	T1 Ch-9 191-200
29-33	To Understand Membership in a Company	Unit-IV Meaning, features, who may be members, Role of Directors of Company	T1 Ch-11,252-269
34-42	To Understand Meetings	One-man Meeting, Kinds of Meetings, AGM, EGM, Directors meeting	T1 Ch-16,393-400

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	14-02-2024	1-12	CB
Test 2	60 Minutes	17	13-03-2024	13- 28	OB
Test 3	60 Minutes	17	17-04-2024	29- 42	CB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	15-05-2024	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: 05/01/2024

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

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2023-2024
Course Handouts

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

Instructor-in-charge: Dr.AMENA KHANANI

Learning Outcomes:

1. Gaining in-depth knowledge on natural process 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 text book of Environmental Chemistry and Pollution control by Dr. S. S Dara and D.D Mishra
Reference Books @	Environment Chemistry by a.K DEv

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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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 greenhouse effect	Greenhouse 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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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	12-02-2024	1-10	CB
Test 2	60 Minutes	17	11-03-2024	11-18	OB
Test 3	60 Minutes	17	15-04-2024	19-30	CB*
Quiz (1) Assignment(1)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	06-05-2024	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: 05/01/2024

Dr.AMENA KHANANI
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

Course Code	Course Title	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
Reference Book(s) 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	To Understand Introduce concept	Unit-I Meaning, scope, objectives and advantages of cost accounting	T 1 Ch-1 1.1-1.18
4-8	To Understand 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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
9-13	To Understand Labor Cost	Unit-II 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	To Understand Overhead	Classification, allocation, apportionment and absorption of overhead	T1 Ch-4 4.1-4.20
19-25	To Understand Unit costing.	Unit-III Costing Procedure, Cost Sheet, practical questions of cost sheet	T1 Ch-5 5.1,5.37
26-33	To Understand Contract costing	Unit-IV Features of contract costing procedure, accounting for contract, Practical questions of contract	T1 Ch-7 7.1 -7.32
34-42	To Understand Process Costing	Meaning, features, procedure, format and practical questions of process costing	T1 Ch-8 8.1-8.40

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	16	12-02-2024	1-12	CB
Test 2	60 Minutes	17	11-03-2024	13- 28	OB
Test 3	60 Minutes	17	15-04-2024	29- 42	CB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	08-05-2024	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: 01/08/2023

Dr.ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

Course Code	Course Title	L	P	U
COM243	Income Tax and Praticce	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	H.C Mehrotra and Goyal, Income Tax Laws, Sahitya Bhavan Publication
Text Book T2	DR.D.S Mukharjee, Income Tax Law and Accounts, Sanjay Sahitya Bhavan
Text Book T3	Dr.R.K Jain, Income Tax Law and Accounts, Rajeev Bansal, Sahitya Bhavan Publication and Distributors
Reference Books R2	Direct Taxes Law and Accounts, Rajeev Bansal, Sahitya Bahavan Publication and Distributors

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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
19-21	Income from house property	Provisions related to house property	T1 & T3
22-24	Profit and Gains of Business or Profession	Policy related to business or profession	T2& T3
25-26	Income from capital gain	Provisions of capital gain	
27-28	Income from other sources	Provisions of Other Sources	
29-30	Tax administration deductions form gross total income	I, T. Authorities, CBDT. Assessing Officers etc.	
31-32	Appeals and revision: Rebate and relief	Appeals to the Commissioner, high court, supreme court, Revision	
33-35	Clubbing of income and Set off anmd carry forward of losses	Related provisons and practice questions	
36-38	Computation of Total income	Total income of individuals	
39-41	Computation of tax liability	Practice of Income of a partner from the firm	
42-44	Firms and Association of Person	Computation of income of a Partner form 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	13-02-2024	1-10	CB
Test 2	60 Minutes	17	12-03-2024	11- 24	OB
Test 3	60 Minutes	17	16-04-2024	25- 38	CB
Presentations/Lab	Continuous	10	**	**	**
Comprehensive Exam	3 Hours	40	10-05-2024	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 Examination, etc

Date: 06/01/2024

Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2023-2024
Course Handouts

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

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes:

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

1. To impart basic computerized accounting systems to students as applicable le to business.
2. Will learn Tally software

Text Book	Financial Accounting Karim and Khanuja Sahitya Publication
Text Book T2	Financial Accounting S.M Shukla Sahitya Bhawan Publication
Reference Book R1	Computes Publication ltd
Reference Book R2	Tally Power of Simplicity
Reference Book R3	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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
20	Accounting vouchers	Accounting vouchers-II	R1,R2,R3
21	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	Vouchers with inventory	Vouchers with inventory	R1,R2,R3
32	Vouchers with inventory	Vouchers with inventory	R1,R2,R3
33	Vouchers with inventory	Vouchers with inventory	R1,R2,R3
34	Vouchers with inventory	Vouchers with inventory	R1,R2,R3
35	Vouchers with inventory	Vouchers with inventory	R1,R2,R3
36	Vouchers with inventory	Bank reconciliation	R1,R2,R3

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
37	Vouchers with inventory	Bank reconciliation	R1,R2,R3
38	Vouchers with inventory	Report	R1,R2,R3
39	Vouchers with inventory	Display	R1,R2,R3
40	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	13-02-2024	1-10	CB
Test 2	60 Minutes	17	12-03-2024	11- 24	OB
Test 3	60 Minutes	17	16-04-2024	25- 40	CB
Presentations/Assignments/	Continuous	10	**	**	**
Comprehensive Exam	3 Hours	40	13-05-2024	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: 10/01/2024

Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

Course Code	Course Title	L	P	U
COM245	Strategic Management	3	0	3

Instructor-in-charge: Prof.DEBENDRA SHADANGI (Professor of Practice)

Learning Outcomes:-

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

1. Basics of strategic Management and Strategic Analysis
2. Know details of Strategic Leadership
3. Identify opportunities to know about functions of professionals
4. Able to handle Managerial positions in the corporate

Text Book T	Strategic Management By A . Bhandari & R P Verma (Mc Graw Hills)
Reference Books R1	Strategic Management By Richard
Reference Books(s) R2	Strategic Management By R M Srivastave & Shubhra Verma
SWAYAM	https://swayam.gov.in/course/management/direct

Lecture-wise-plan:

Lecture No	Learning Objective	Topics to be covered	Reference (Chapter/Sec/Page /No of Text/Ref Books)
1-2	Introduction to strategic Management	Strategic leadership, Factors of Micro and Macro environment business, Porter's five force model	R-I
3-4	Business Policy	Introduction to business policy Frame work of strategic model	R-1

Lecture No	Learning Objective	Topics to be covered	Reference (Chapter/Sec/Page /No of Text/Ref Books)
5-7	Functional Strategy	Vision, Mission. Objectives & Goals	R1
8-10	Functional Strategy	Formulation Financial, Marketing Production, Human resource and Logistic strategies	R-1
11-13	Strategic Analysis	Situational analysis, Strategic Choices SWOT and TOWS A analysis	R-1
14-18	Strategic Planning	BCG growth share Matrix, ADL Matrix, GE Model, Michael Porters Generic Strategies	R-1
19-23	Strategic Implementation	Issues in strategy implementation, Organization structure and Strategy	R-1
24-28	Strategic Control	Leader Ship	
29-32	Analyzing Strategic edge	Business Process Reengineering Concept of Benchmarking	R-1
33-38	Total Quality Management	Product Quality, Process Service Quality	R-1
39-40	Six Sigma	Improving Customer Satisfaction, Reducing Cycle time, Reducing defects, six sigma methodology	R-1

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus	Remarks
Test 1	60 Minutes	16	14-02-2024	1-10	CB
Test 2	60 Minutes	17	13-03-2024	11-20	OB
Test 3	60 Minutes	17	17-04-2024	21-30	CB
Qizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	15-05-2024	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 must be given.

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

Date: 12/01/2024

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

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2023-2024
Course Handouts

Course Code	Course Title	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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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, Quizzes, Presentation and assignments Conducted during the courses of semester followed by a comprehensive examination

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	16	14-02-2024	1-10	CB
Test 2	60 Minutes	17	13-03-2024	11-20	OB
Test 3	60 Minutes	17	17-04-2024	1-30	CB
Presentations /Assignment	Continuous	10	**	**	**
Comprehensive Exam	3 Hours	40	17-05-2024	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: 12/01/2024

Dr.W RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

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

Instructor-in-charge: Ms.DIVYA SONI

Learning Outcome:

1. Scope and Objective of the course: To introduce the fundamentals of computer, its operation and programming features.
2. This course takes a bottom-up approach to introduce two areas of computer handling. First, the computer as a hardware machine, its building blocks, architecture, I/O devices and memory aspects are discussed along with the art of data representation in the computer with an introduction to number systems

Textbook (e) T1	Computer Fundamentals : Concepts Systems and Application, Pradeep K Sinha, Priti Sinha, 6 th Edition, BPB 2003
Textbook T2	Foundation of Computing : Concepts, Systems and Applications. Pradeep K.Sinha, Priti Sinha, 3 rd Edition, BPB, 2005
Reference Books R1	Introduction to Computing Systems (From bits and gates to C and Beyond Yale N Patt and Sanjay I Patel McGraw Hill International, 3 rd Edition, 2004
Reference Books R2	Fundamentals of Computers, V. Rajaraman PHI, 4 th Edition
Reference Books R3	How to solve it by Computer, R G Dromey PHI, 3 rd Edition, 2004
Reference Books R4	A Conceptual Guide to open office.org 3 R Gabriel Gurley- Create Space

Lecture-wise-plan:

Lecture No	Learning Objective	Topics to be Covered	Reference (Ch./Sec.Page No 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

Lecture No	Learning Objective	Topics to be Covered	Reference (Ch./Sec.Page No of Text Book
4		Organization ie CPU, Register	T1 CH1 5-6
5		Organization ie 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 Representaion 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 Aritmetic: 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 272-274

Lecture No	Learning Objective	Topics to be Covered	Reference (Ch./Sec.Page No of Text Book)
21		Functions of Operating Systems	T1 CH14 274-280
22		Types of Operating Systems	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 CH11 196-197
27		Representation of Algorithm: Flow Chart	T1 CH11 198
28		Advantages and Limitation of Flowcharts	T1 CH11 199-209
29		Characteristics of Good Programming Language	T1 CH11 210-211
30		Compiler	T1 CH11 212
31		Linker	T1 CH11 213
32		Interpreter	T1 CH11 214
33		Syntax and Logical Errors in Compilation	T1 CH11 215
34	Computer in office	MS of DCE: Introduction to MS office, Components and Features.	R4 CH-I 12
35		MS Word: Creating Letter, Table, Fonts. Page Layout Document,	R4 CH-I 2-4
36		Formating, Spell Check, Print Preview, Fonts Page Layout Document	R4 CH-I 5-10
37		MS Excel: Introduction to Power Point Creation of Slides	R4 CH-2 12 14

Lecture No	Learning Objective	Topics to be Covered	Reference (Ch./Sec.Page No of Text Book)
38		Power Point: Introduction to Power Point Creation of Slides	R4 CH-6 61-62
39		Inserting Pictures, Preparing Slide Show with Animation	R4 CH-6 63-35

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus	Remarks
Test 1	60 Minutes	16	12-02-2024	1-17	CB
Test 2	60 Minutes	17	11-03-2024	15-30	OB
Test 3	60 Minutes	17	15-04-2024	31-40	CB
Assignment	**	10	**	**	CB
Comprehensive Exam	3 Hours	40	06-05-2024	1-39	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: 12/01/2024

Ms.DIVYA SONI
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

Course Code	Course Title	L	P	U
COM358	Statistical Method and Research	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
Reference book(s) 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	To Understand the Introduction of Statistics & Research	Unit-I Meaning, scope, objectives and Importance of Statistics	R1 Ch-1 1-18
5-8	To Understand Data Collection	Meaning of Data, Types and collection of data, Methods of collecting Data, Measures of central tendency	T1 Ch-3 28-44
9-15	To Understand Measures of Dispersion	Range, Mean Deviation, Standard Deviation	T1 Ch-8 219-235

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
16-29	To Understand Correlation Analysis	Unit-II Correlation Analysis-Meaning Utility, Correlation and cause and effect Relationship. Types of Correlations, Karl Pearson's Coefficient of Correlation and Spearman's Rank Correlation methods	T1 Ch-12 347-400
30-37	To Understand Regression Analysis	Unit-III Regression Analysis-Meaning, Definition, Regression lines, Equations, Properties Practical Questions	T1 Ch-13 411-440
38-42	To Understand Association of attributes	Unit-IV Association of Attributes-Meaning, Difference between correlation and association, Class Frequencies, Methods of studying Association.	T1 Ch-8 219-235

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	16	12-02-2024	1-12	CB
Test 2	60 Minutes	17	11-02-2024	13- 28	OB
Test 3	60 Minutes	17	15-04-2024	29- 42	CB
Quizzes (2)	20 Minutes each	10	**	**	CB
Comprehensive Exam	3 Hours	40	08-05-2024	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 Test, Tests and Comprehensive Examinations, etc.

Date: 14/01/2024

Dr.ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

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

Instructor-in-charge: Dr.W RAMANA RAO

Learning Outcomes:

1. Understand the basic concept of E-Commerce
2. Demonstrate an relating in E-Commerce by using the effectiveness of market research
3. Describe internet trading relationships in cluding 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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	16	13-02-2024	1-7	CB
Test 2	60 Minutes	17	12-03-2024	8-18	OB
Test 3	60 Minutes	17	16-04-2024	1-32	CB
Presentations/ Assignment	Continuous	10	**	**	**
Comprehensive Exam	3 Hours	40	10-05-2024	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: 05/01/2024

Dr.W RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2023-2024

Course Handouts

Course Code	Course Title	L	P	U
COM368	Organizational Behaviour	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 T1	Organizational Behavior Shashi K.Gupta/ Kalyani Publication House
Reference Books R1	Organisational Behaviour ICFAI Center for Management Research
Reference Books R2	Organizational Behavior 10e Stephen P Robbins/Prentice Hall
Reference Books R3	Organizational Behavior K Aswathappa/ Himalaya Publishing House
Website	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	Organisational Behaviour	Introduction to Organizational Behavior. Nature & Scope of Organization as a system.	T1,R1,R2, R3 www.slideshare.com
02	Organisational Behaviour	Managerial functions. Basic Psychological process perception.	T1,R1,R2, R3

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
03	Organisational Behaviour	Organisation system	T1,R1,R2, R3
04	Organisational Behaviour	Organisational system	T1,R1,R2, R3
05	Organisational Behaviour	Basic Psychological Process-perception	T1,R1,R2, R3
06	Organizational Behaviour	Attribution in organization	T1,R1,R2, R3
07	Organizational Behaviour	Learning	T1,R1,R2, R3
08	Organizational Behaviour	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 Organisational Behaviour	T1,R1,R2, R3
14	Personality Theories	Attitudes	T1,R1,R2, R3
15	Personality Theories	Ethical Issues in Organisational Behaviour	T1,R1,R2, R3
16	Personality Theories	Ethical Issues in Organisational Behaviour	T1,R1,R2, R3
17	Counselling	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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
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 organisation	Introduction	T1,R1,R2, R3
34	Power and politics in organisation	Introduction	T1,R1,R2, R3
35	Management Change	Introduction	T1,R1,R2, R3
36	Management change	Introduction	T1,R1,R2, R3
37	Organisational Development	Introduction	T1,R1,R2, R3
38	Organisational 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	13-02-2024	1-10	CB
Test 2	60 Minutes	17	12-03-2024	11- 24	OB
Test 3	60 Minutes	17	16-04-2024	25- 40	CB
Presentations /Assignments/	Continuous	10	**	**	**
Comprehensive Exam	3 Hours	40	13-05-2024	1- 40	CB

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

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Date: 08/01/2024

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

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2023-2024
Course Handouts

Course Code	Course Title	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	GST ready reckoner – Keshav Garg bharaat's
Text Book T2	GST law manual – R. K. Jain, centax publication
Reference book(s) R1	Indirect tax law – Dr. Vandana Bangar and Dr Yogendra Bangar

Lecture-wise-plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-3	Concept of indirect taxes & GST	Meaning definition salient features of tax and implementation of GST	T1 & T2
4-7	Impact of GST	Important Terms and Definitions, Goods and Services Tax (GST) Law	T1 & T2
8-10	CGST & IGST	CGST and IGST act 2017	T1 & T2
11-13	Levy and collection of CGST and IGST	Application of CGST/IGST law-supply	T1 & T2
14-16	Supply and mixed supplies	Concept of supply, including composite and mixed supplies	T1,T2 & R1

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
17-19	Interstate supply	Inter-State supply	T1 & T2
20-22	Intra-State supply	supplies in territorial waters; Charge of tax	T1 & T2
23-26	Intra-State supply	Exemption from tax; Composition levy	T1,T2 & R1
27-29	Intra-State supply	Negative list (zero tax), All procedures including registration	T1 & T2
30-32	Place of supply, Time and Values	Place of supply, Time and Value	T1 & T2
33-34	Computation of GST liability	Rate of tax of composition levy	T1,T2 & R1
35-38	Composition of levy	Rules regarding returns practical problems relating to composition of levy	T1,T2 & R1
39-40	Input tax credit	Input tax credit	T1 & T2

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	14-02-2024	1-10	CB
Test 2	60 Minutes	17	13-03-2024	11- 24	OB
Test 3	60 Minutes	17	17-04-2024	25- 38	CB
Presentations/Lab	Continuous	10	**	**	**
Comprehensive Exam	3 Hours	40	15-05-2024	1- 40	CB

** To be announced

OB= Open Book

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: 05/01/2024

Dr.SHWETA DEWANGAN
Instructor-in-charge