

The ICFAI University, Raipur



Faculty of Commerce

**First Semester, 2024–2025
Course Handouts**

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The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CSC111	Fundamentals of Accounting	3	0	1	4

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes :

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

1. To help learners to acquire conceptual knowledge on financial accounting
2. To impart skills for recording various kinds of business transactions
3. To prepare financial statements.

Text Book T1	Dr. Karim, Khanuja & Mehta Financial Accounting Sanjay Sahitya Bhawan
Text Book T2	Dr.S.M. Shukla“Financial Accounting” Sahitya Bhawan Publication Agra
Reference Book(s) R1	Agrawal & Mangal; Financial Accounting; Universal Publication.
Reference Books(s) R2	Gupta R.L. and Radhaswamy M; Financial Accounting; Sultan Chand & Sons; New Delhi

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-5	Accounting: An Introduction	Development, Definition, Needs, Objectives, Branches of Accounting, basic Accounting Principles Concept and Conventions.	T1 1-14
6-8	Accounting Standards	National and International. Brief History and Contribution of Father of the accountancy profession in India: Shree K.S. Eimear (1859-1940)	T115-47

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
9-12	Accounting Transactions	Concept of Single and Double entry system, Books of original Records, Journal, Ledger	T1, 48-64
13-15	Accounting Transactions	Sub division of journal cash book (including GST transaction and Trial balance.	T1,65-120
16-18	Depreciation	Depreciation accounting; methods of recording depreciation. Depreciation of different assets.	T1,372-444
19-25	Final Accounts	Manufacturing Accounts, Trading Accounts, Profit Loss Account, Balance Sheet, and	T1,242-342
26-32	Final Accounts	Adjustment Entries with various provision and reserves.	T1,242-342
33-35	Errors	Rectifications of Errors: Classification of errors, location of errors, Suspense account, Effect on profit	T1,343-371
36-40	Computerized Accounting System	Theoretical application, Practical Application (Using any popular accounting software) Creation of Vouchers; recording transactions, preparing reports, cash book, bank book ledger accounts,	T1,445-564
41-45	Computerized Accounting System	Trial balance, Profit and loss account, Balance Sheet. Selecting and shutting an Company, Backup and Restore data of company.	T1,445-564

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	50 Minutes	10	07-10-2024	1-20	CB
Test 2	50 Minutes	10	18-11-2024	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	09-12-2024	1- 40	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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: 01/08/2024

Dr.RICHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CSC112	Business Law	3	0	1	4

Instructor-in-charge: Dr.ABHA SHUKLA

Learning Outcomes:

After successful completion of the course student will have-

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

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

Lecture-Wise-Plan:

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

Lecture no-	Learning Objective	Topics to be covered	Textbook/ reference book
8-9	To Understand Effect of void contract	Unit II Effects of contract	Do
10-11	To Understand Consideration-	Consideration and Capacity	Part -1 Chapter-3 & 4 of T1
12-15	To Understand Unlawful consideration and object	Validity discharge and performance of the contract	Part-1, chapter-6 of T1
16	Anticipatory and Actual breach	Breach of contract	Part-1, chapter-11 of T1
17	Damages, Quantum merit, and quasi-contracts	Remedies and Quasi-contract	Part-1, chapter-12 of T1
18-19	Indemnity and guarantee, bailment, pledge, agency, the scope of the agency	Contract of indemnity and guarantee, bailment and pledge, agency	Part-2, chapter-1, 2 & 3 Of T1
20-21	Concept of Promissory note, Cheque and bill of exchange	Unit –III Introduction to Negotiable instrument Act	Part-2, chapter-6 of T1
22	Concept of Holder and Holder in due course	Holder and holder in due course.	Do
23-24	Crossing of Cheque and its type, Endorsement of Cheque and its types,	Cheque	Do
25-26	Dishonor of cheque	Dishonor of Cheque	Do
27-35	To Understand Sale of goods act 1930 consequences of the breach of a condition or a warranty, when breach of condition to be treated as warranty, implied conditions, implied warranties, rule of caveat emptor, Caveat emptor	Unit-IV Introduction to Sales of Goods Act	Part-2, chapter-4 of T1
36-40	Condition and warranties	Sale of goods act 1930	Part-2, chapter-5 of T1

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Test 1	50 Minutes	10	07-10-2024	1-10	CB
Test 2	50 Minutes	10	18-11-2024	11-26	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	11-12-2024	1-42	CB

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Date: 02/08/2024

Dr.ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CSC113	Business Economics	3	0	1	4

Instructor-in-charge: Dr.SHWETA DEWANGAN

Learning Outcomes:

1. Students will be able to understand and identify the economic variables in general business atmosphere.
2. Students will perceive the knowledge about Economics at Micro level and various economic concepts such as Opportunity cost, Marginal Concepts, Demand Function and Law of Variable Proportion.
3. Learners will comprehend the relationship between various policies of business.
4. Student will accomplish the identical Short Run and Long Run Equilibrium of firm and industry and also about different market structure and various pricing techniques

Text Book T1	Business Economics, Dr. V.C. Sinha, SBPD Publication house
Reference Book(s) R1	Business economics, Dr. S.K. Singh, Sahitya Bhavan Publication
SWAYAM S1	https://onlinecourses.nptel.ac.in/noc21_hs52/preview

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	Brief history and Contribution of Indian Economists	Kautilya, Dada Bhai Naurogi, Gopal Krishna Gokhle, Dr.Gadgil, V K R V Rao, Amartya Sen.	T1-Page no. 1-33
2-4	Business Economics - basic	Meaning, Definition, objective, nature and scope, role and responsibilities of a business economist.	T1-Page no. 34-39, Page no.-44-48

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
4-10	Market Demand Analysis	Meaning of Demand and Determinants of Demand, Changes in Demand, Demand Function Law of Demand, Types of Demand and Exceptions of Law of Demand.	T1-Page no. 1-19
10-15	Consumer Behaviors	Utility Analysis of Demand, Law of Diminishing marginal utility and Consumer Surplus, Indifference Curve technique, Price Line of Budget Line	R1- Page no.-70-79
15-20	Elasticity of Demand	Concept of Elasticity of Demand Importance, Types, Calculations of different concepts of Elasticity, Methods of measurement of Price Elasticity of demand	T1-Page no. 20-37
20-25	Production Analysis	Meaning of Supply and Supply function, Concepts of Stock and Flow, Determinants of Supply, Law of Supply, Changes in Supply	R1-Page no. 145-154, Page no. 179-184
25-30	Production Function	a) Law of Variable Proportions b) Law of Returns to Scale, Economies and Diseconomies of Scale	T1-Page no. 38-50
30-34	Market Morphology	Meaning, Classification, and Types of Market, Market structure formed based on perfect and imperfect competition,	T1-Page no. 112-116,117-132
34-40	Equilibrium of the Firm and Industry	Price and output determination under perfect Competition, Price and output determination under Perfect Competition, Monopoly, Discrimination Monopolistic Competition	T1-Page no. 133-147, 148-172, 173-186

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Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	08-10-2024	1-10	CB
Test 2	50 Minutes	10	19-11-2024	11-20	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	13-12-2024	1- 40	CB

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Date: 02/08/2024

Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CGE114	Introduction to Public Administration	3	0	0	3

Instructor-in-charge: Mr.SHASHANK SEKHAR DAYAL

Learning Outcomes:

Students after the completion of the Course will be able to-

1. Develop a better understanding of actual working of the public administration along with its theoretical underpinnings and practices.
2. Demonstrate analytical prowess to grasp the issues and concerns of administration and public.
3. Develop skills and aptitude to lead and manage the public and non-profit organization.
4. Discuss, debate and communicate effectively on any issues concerning administration politics and society
5. Be able to contribute/develop/formulate a public policy response to social or economic problems.

Text Books T1	Public Administration By BL Fadia
Text Book T2	Public Administration By Laxminant
Text Book T3	Public Administration By Awasthi and Maheshwari

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-4	Introduction of Public Administration as a discipline	Nature and scope of Public Administration	T1 Ch-1,1-5
5-8	Characteristics of Discipline	Characteristics and scope	T1 Ch-1,6-9
9-10	Different Views of Public Administration	POSDCORB view, Managerial view	T1 Ch-1, 10-20

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
11-12	Importance of Public Administration	Role of Public Administration in modern state	T1 Ch-2, 22-27
13-15	Public and Private Administration	Similarities and dissimilarities	T1 Ch-4, 38-45
16-19	Organisation and its Structure	Meaning, importance, types of organization, Basis of Organisation	T2 Ch-2,62-65
20-24	Organisation and its Structure situation	Line, Staff, Auxiliary and Chief Executive	T2 Ch-2, 81-90
25-29	Principles of Organisation	Important principles of Organisation like Hierarchy, Unity of Command, span of control ,coordination, supervision etc	T3 Ch-13, 122-153
30-32	Administrative Approaches	Classical Approach	T-3 Ch-12, 95-99
33-34	Administrative Approaches	Bureaucratic Approach(Weber),	T-3 Ch-12,104-106
35-38	Administrative Approaches	Scientific Management(Taylor)	T-3 Ch-12,103-104
39-40	Administrative Approaches	Human Relations (Mayo)	T-3 Ch-12,107-110
41-42	Administrative Approaches	Behavioural Approach	T-3 Ch-12,110-111
43-45	Administrative Approaches	System Approach, Ecological Approach	T-3 Ch-12, 112-116

Evaluation Scheme:

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Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	09-10-2024	1-10	CB
Test 2	50 Minutes	10	20-11-2024	21-20	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	18-12-2024	1- 45	CB

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Date: 03/08/2024

Mr.SHASHANK SEKHAR DAYAL
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CAE115	Environmental Studies	3	0	0	3

Instructor-in-charge: Dr.PRATIK KUMAR JAGTAP

Learning Outcomes:

1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
2. To describe the challenges of maintaining Soil quality and solid waste Management
3. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
4. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
5. Understanding of earth processes, evaluating alternative energy systems, pollution control and mitigation, natural resource management, and the effects of global warming and climate change.

Textbook (s) T1	Principles of Environmental Science and Engineering, P. Venugopala Rao PHI Learning private limited, Publication)
Text Book (s) T2	A Textbook of Environmental Chemistry and Pollution Control by S.S. Dara (S. Chand and Company)
Reference Book (s) R1	Masters, G.M. Introduction to Environment Engineering and Science (Prentice Hall of India)
Reference Book R2	Environmental Chemistry by A.K. Dey (Eastern Ltd.).
Reference Book R3	Environmental Chemistry by B.K. Sharma (Krishna Prakashan).

Lecture-Wise-Plan:

Lecture Nos.	Learning objectives	Topics to be covered	Reference (Ch./Sec./ Page Nos.of Text Book)
1-3	Observe & describe habitats within ecosystems	Definition, Characteristics of Ecosystem: Structure of Ecosystem	T1:40-44

Lecture Nos.	Learning objectives	Topics to be covered	Reference (Ch./Sec./ Page Nos.of Text Book)
4-6	Observe and describe habitats within ecosystems	Function of ecosystem, Food chain, Food web, Trophic level, Energy flow, ecological pyramids.	T1: 46-54
7-9		Types of ecosystems: Aquatic ecosystems Terrestrial ecosystems	T1:59-71
10-11	To describe the challenges of maintaining Soil quality	Land Pollution, Lithosphere, pollutants	T2 110-120
12-14		Pollutants & their origin and effect, collection of solid waste Solid waste management, recycling and reuse of solid waste and their disposal techniques (open dumping, sanitary land filling, thermal, composting).	T2: 132-147
15-18			
19 -21	To describe the challenges of maintaining surface and ground water quality.	Aquatic Environment, water pollutants, Eutrophication	R2: 201-220
22-25		Chemical Speciation, monitoring techniques and methodology	R2: 12.11.1 - 12.11.12
26-27		Determination of temporary and permanent hardness of water	T1: 251-252
28-30		Waste water treatment	T1: 153-162
31- 33	To understand the sources of air pollution and describe the types of air pollutants	Introduction- definition- classification of air pollutants- air quality standards.	T1: 125-131
34-37		Sources, Analysis, Effects and control measures for Sox, Nox, PM and CO	R2:146-172
38-42		Secondary [photochemical smog, acid rain ,ozone, PAN(Peroxy Acetyl Nitrate)]	T2 27-45

Evaluation Scheme:

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Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	20	08-10-2024	1-20	CB
Test 2	50 Minutes	20	19-11-2024	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	20	**	---	CB
Comprehensive Exam	3 Hours	40	16-12-2024	1- 40	CB

** To be announced in the class

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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: 03/08/2024

Dr.PRATIK KUMAR JAGTAP
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CVA116	Concept of Business	3	0	1	4

Instructor-in-charge: Dr.W RAMANA RAO

Learning Outcomes:

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

1. To provide the basic concepts of business, business environment, social responsibility and business ethics.

Text Book T1	Business Organisation and Management: By M.C. Shukla
Reference Book(s) R1	Fundamentals of Business: By Jeff Madura
Reference Book(s) R2	Business Environment: By Francis Cherunilam.

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1	Analyse business operation and scale, Evaluation Size and scope effectively.	Unit I: Introduction to business, Business Undertakings	T1 Ch1,2- Page 03-16
2	Analyse business operation and scale, Evaluation Size and scope effectively.	Size of A Business Unit and Scale of Operations,	T1 Ch07- Page 92-113
3	Analyse business operation and scale, Evaluation Size and scope effectively.	Promotion of Business, Business Combination,	Handouts
4	Analyse business operation and scale, Evaluation Size and scope effectively.	Scientific Management, Rationalization, Plant Location.	T1 Ch25- Page 438-457 T1 Ch13- Page 237-255 T1 Ch13- Page 457-458

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
5-6	Identify various business structures and comprehend their implications.	Structure and Forms of Business Organization.	T1 Ch 3-6 Page 31-80
7	Understanding Business Environment and its components	Unit II: Business and environment	R2 Ch1 Page 03-29
8-9	Understanding Business Environment and its components	Approaches towards relationship of Business and environment,	R2 Ch2 Page 30-42
10-11	Understanding Business Environment and its components	Components and types of Environments	R2 Ch3-6 Page 43-112
12-13	Develop awareness of social responsibility, ethical principles, and their significance in business practices.	Unit III: Social Responsibility and Business Ethics	R2 Ch8-6 Page 147-165
14	Develop awareness of social responsibility, ethical principles, and their significance in business practices.	Rationale of Concept and Scope of Social responsibility	R2 Ch8-6 Page 147-165
15-16	Develop awareness of social responsibility, ethical principles, and their significance in business practices.	Emerging concepts of Doctrine of Social Responsibility	R2 Ch8-6 Page 147-165
17-18	Understanding Social values and ethics	Unit IV: Business Ethics: Basic assumptions, characteristics	R1 Ch2 Page 40-62
19-20	Understanding Social values and ethics	Principles, need and importance of Business Ethics	R1 Ch2 Page 40-62
21-22	Understanding Social values and ethics	Difference between business ethics and morality	R1 Ch2 Page 40-62

Evaluation Scheme:

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Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	09-10-2024	1-21	CB
Test 2	50 Minutes	10	20-11-2024	12-22	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	20-12-2024	1-22	CB

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Date: 02/08/2024

Dr.W RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM231	English Language II	3	0	0	3

Instructor-in-charge: Mr.MD ZAIR KHAN

Learning Outcomes:

After successful completion of the course student will be able to

Understand and speak English

1. Write correct English.
2. Write effective formal letters and emails
3. Participate in Group discussion and put their points effectively.
4. Understand and develop a liking for learning English.

Text books T1	English at the Workplace II Oxford University Press
Text Book T2	Developing Language Skills I, Manohar 1997
Reference Books R1	English Language Skills-i by Aruna Koneru
Reference Book R2	English Language Skills-ii by Aruna Koneru
Reference Book R3	Soft Skills- K.Alex

Lecture-Wise-Plan:

Lecture Nos	Learning Objective	Topics to be covered	Reference
1-5	To develop efficient reading ability	Reading Novel	Novel
6-7	To prepare a presentation	Based on the novel discussed in previous class	-
7-9	Learning to write formal Letters	Business Letter	T1 R1
10-12	Learning to write report	Report Writing	T1 R1
13	Learning to send formal emails	Email Writing	T1 R1

Lecture Nos	Learning Objective	Topics to be covered	Reference
14-16	Develop essential communication skill	English Pronunciation	T2 R1
17-20	Understanding Stress pattern	Word Stress and Rhythm	T2 R1
21-22	Developing fluency in speaking	Speaking on the telephone	T2
23	Develop listening skills	Use of expressions	T2

Class Room Practical:

S.No	Name of the Practical
1	Group Discussion
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	50 Minutes	10	24-09-2024	1-10	CB
Test 2	50 Minutes	10	12-11-2024	11-23	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	06-12-2024	1- 23	CB

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Date: 01/08/2024

Mr.MD ZAFIR KHAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM232	Fundamental of Investment	3	0	0	3

Instructor-in-charge: Dr.W RAMANA RAO

Learning Outcomes:

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

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

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

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-8	To understand the overview of Investment management.	Unit-I: Introduction: Meaning Nature and objectives of Investment, Difference between investment, Speculation and Gambling, Process of investment management, Factors affecting investing decisions. Definition scope and objectives of Financial Management. Basic Concept of Time value of money. Regulator: SEBI Objectives, functions and structure.	T1 Ch1- Page 1-21 T1 Ch5-155-181
9-15	To learn about the overview of various Investment options.	Unit II: Overview of Investment Avenues: Non marketable and marketable financial assets.	T1 Ch2- Page 22-58

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
16-21	To learn and understand the Capital market and its structure	Unit-III: Indian Capital Market: Structure of capital market (Primary and Secondary), Difference between primary and secondary market.	T1 Ch3- Page 59-132
22-25		Capital Market Intermediaries: Meaning and types of intermediaries. Underwriters, Merchant Bankers, Portfolio Managers, Debenture Trustees, Sub Broker, Stock Broker.	R2 Ch8- Page-71-78
26-28		Indian Money Market: Meaning, characteristics, and key instruments of money market. Difference between Money Market and Capital Market.	R1 Ch15- Page 225-244
29-36		Unit-IV: Bullion Market: Gold & Silver , Important features of investment in Bullion, Bullion Market and its operation.	Handout
37-40		Real Estate: Meaning, Characteristics, & importance in Economy, Factors affecting real estate, Real estate as investment.	Handout

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	23-09-2024	1-8	CB
Test 2	50 Minutes	10	11-11-2024	09-28	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	04-12-2024	1- 40	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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: 04/08/2024

Dr.W RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM233	Mathematics and Statistics	3	0	0	3

Instructor-in-charge: Dr.ABHA SHUKLA

Learning Outcomes:

After successful completion of the course student will be able to

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

Text Book T	Business Mathematics Dr.S.M.Shukla,Sahitya Bhawna Publications, Agra
Text Book T	Business Statistics Dr.S.M. Shukla, Sahitya Bhawan publication, Agra
Reference Book(s) R2	M.L.Agrawal,K. L.Gupta Advanced Mathematics

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
1-10	To understand Simultaneous Equations	Unit-I Algebraic Expression, Methods of solving simultaneous equation in two variables.	T 1-45
11-15	To understand Matrices	Definition & types of Matrices, Addition ,Subtractions, Multiplication of MATRIX	T 71-107
16-20	To understand Average	Unit-II Simple Average, Weighted Average, Combined Average	T1 285-309
21-25	To understand Percentage	Percent and Percentage, impotances & Uses of percentage	T 310 -335
26-32	To understand Business Statistics	Unit-III Meaning, Definitions scope and Division of Statistics	T 1-23

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
33-35	To understand Types & Collection of Data	Primary data, Secondary Data, Methods of collecting Primary Data	T 28-45
36-42	To understand Central Tendency and its Measures	Unit-VI Arithmetic Mean, Geometric, Harmonic & Quadratic Mean, Median, Mode	T 67-109

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	50 Minutes	10	23-09-2024	1-12	CB
Test 2	50 Minutes	10	11-11-2024	13-28	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	02-12-2024	1- 42	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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: 01/08/2024

Dr.ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM234	Corporate Accounting II	3	0	0	3

Instructor-in-charge: Dr.SHWETA DEWANGAN

Learning Outcomes:

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

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

Lecture-Wise-Plan:

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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
11-15	Practical problems	Internal reconstruction	T1 chap. -6, page no - 304-322
15-16	Reconstruction	External reconstruction excluding intercompany	T1 chap.6, page no- 323
16-20	Practical problems	Reconstruction of company	T1 chap. -6, page no – 323-340
20-22	Accounts of banking company	Final accounts of the banking company	T1 chap. 6, page no. 518-530
22-28	Practical problems	Final accounts	T1 chap 11, page no.531-565
28-29	Holding and subsidiary companies.	Concepts Definition Importance Of Holding Co.	T1 Ch11- Page 419-491
29-34	Practical Problems	Consolidated B/S Of Holding Co.	T1 Ch11- Page 419-491
35-36	Liquidation of companies	Different Types of Winding Up of Companies, Liquidation Process And Procedures	T1 Ch11- Page 11.1-11.72
36-40	Practical Problems	Liquidators Final Statement of Accounts	T1 Ch11- Page 11.1-11.72

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	24-09-2024	1-10	CB
Test 2	50 Minutes	10	12-11-2024	11-20	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	09-12-2024	1- 40	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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
The students is required to refer the books and journals in the library and attend all presentation sessions and submit assignments to enhance the subject knowledge.

Date: 03/08/2024

Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM235	Capital Market and Security Law	3	0	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	Financial Market Operations By V.P.Agrawal, Shweta Agrawal, Sahitya Bhawana
Reference Book(s) R1	Capital Markets & Securities Law by ICSI ,New Delhi
Reference Book(s) R2	Capital Markets & Securities Laws by CS Rajnish Kumar, Commercial Law Publishers(India) Pvt.Ltd.

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
1-3	To Understand Introduction of concept of Capital Market	Unit-I Meaning, Definition, Capital Market Structure, Growth of Capital market in India, Role of capital market in Industrial Growth	T 1 Ch-3 37 - 50
4-6	To Understand an Overview of depository systems in India	Financial market operation, classification capital market Vs. Securities market, Functions of Depository systems	T1 Ch-1& 2 1-18
7-10	To Understand Capital Market instrument	Unit-II Definition & Purpose of Capital Market instrument, Equity Share, Shares with Differential voting right Shares DVR, Preference Shares ,	T1 Ch-4 40-55

Lecture Nos.	Learning Objective	Topics to be covered	Reference (chapter/sec./Page Nos of Text/Ref. Books)
11-14	To Understand Primary and secondary market	Unit-III IPO Methods of issuing Shares, Stock option in India, Distinction between Primary & Secondary market, Recent Development	T1 Ch-5 85-98
15-18	To Understand Forms & Significance	Forms & Significance of Stock Exchange Credit Rating, Debt Market instruments.	T1 Ch-18 249-256
19-23	To Understand Listing of Securities	Central listing authority(CLA)Letter precedent to listing, documents to be submitted for listing	T1 Ch-7 103-120
24-28	To Understand Functions NSE,BSE,	Unit-IV Objectives of National stock Exchange, Bombay stock exchange, SEBI , Investors Protections	T1 Ch-9, 11 132-200
34-42	To Understand Functionaries on Stock Exchange	Stock Brokers, code of conduct, Sub- Broker, Functions of Merchant bankers	T1 Ch-17 248-255

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	50 Minutes	10	25-09-2024	1-12	CB
Test 2	50 Minutes	10	13-11-2024	13-28	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	11-12-2024	1- 42	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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

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

Date: 03/08/2024

Dr.ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COMH1	Investment Analysis and Security Analysis	3	0	0	3

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes:

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

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

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

Lecture-Wise-Plan:

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

Lecture Njos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
6	Overview of Investment Instruments	corporate paper, PPF, Equity shares, Bonds or Debentures, Preference Shares, Mutual Funds,	T, R1, R2
7	Overview of Investment Instruments	SIP, futures contracts, options, Swaps, retirement products, commodities market, gold, real state	T, R1, R2
8	Overview of Investment Instruments	SIP, futures contracts, options, Swaps, retirement products, commodities market, gold, real state	T, R1, R2
9	Overview of Investment Instruments	futures contracts, options, Swaps, retirement products, commodities market, gold, and real state.	T, R1, R2
10	Overview of Investment Instruments	futures contracts, options, Swaps, retirement, products, commodities market, gold, real state	T, R1, R2
11	Valuation Methods Compounding	Investment in preferred stock. Valuation of bonds.	T, R1, R2
12	Valuation Methods Compounding	Calculating future value	T, R1, R2
13	Valuation Methods Compounding	application investment decision Discounting	T, R1, R2
14	Valuation Methods Compounding	application investment decision Discounting	T, R1, R2
15	Valuation Methods Compounding	Present value, application in investment decision Annuities	T, R1, R2
16	Valuation Methods Compounding	Present value, application in investment decision Annuities	T, R1, R2

Lecture Njos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
17	Valuation Methods Compounding	Future Value and Present Value, buying an annuity	T, R1, R2
18	Valuation Methods Compounding	Future Value and Present Value, buying an annuity	T, R1, R2
19	Valuation Methods Compounding	How Inflation and taxes affect investment decisions	T, R1, R2
20	Valuation Methods Compounding	How Inflation and Taxes Affect Investment Decisions.	T, R1, R2
21	Theories of Investment Analysis	Theories of Investment Analysis.	T, R1, R2
22	Theories of Investment Analysis	Modern Portfolio Theory	T, R1, R2
23	Theories of Investment Analysis	Portfolio return, risk, diversification, and optimal portfolio	T, R1, R2
24	Theories of Investment Analysis	Capital Asset Pricing Model	T, R1, R2
25	Theories of Investment Analysis	Efficient Market Theory	T, R1, R2
26	Theories of Investment Analysis	Capital Asset Pricing Model	T, R1, R2
27	Theories of Investment Analysis	Efficient Market Theory	T, R1, R2

Lecture Njos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
28	Theories of Investment Analysis	Sharp Single Model	T, R1, R2
29	Theories of Investment Analysis	EIC Analysis	T, R1, R2
30	Theories of Investment Analysis	EIC Analysis	T, R1, R2
31	Fundamental Analysis & Technical Analysis	Meaning of fundamental Analysis-	T, R1, R2
32	Fundamental Analysis & Technical Analysis	Macroeconomic Analysis	T, R1, R2
33	Fundamental Analysis & Technical Analysis	Industry analysis	T, R1, R2
34	Fundamental Analysis & Technical Analysis	company analysis	T, R1, R2
35	Fundamental Analysis & Technical Analysis	Estimation of intrinsic value.	T, R1, R2
36	Fundamental Analysis & Technical Analysis	Technical Analysis of the Market. What is technical analysis	T, R1, R2
37	Fundamental Analysis & Technical Analysis	Charting techniques. Trend & Trend line- Chart formations.	T, R1, R2
38	Fundamental Analysis & Technical Analysis	Moving averages & its advantages	T, R1, R2

Lecture Njos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
39	Fundamental Analysis & Technical Analysis	Technical Indicators	T, R1, R2
40	Fundamental Analysis & Technical Analysis	Evaluation of Technical Analysis.	T, R1, R2

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	20-09-2024	1-20	CB
Test 2	50 Minutes	10	13-11-2024	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	13-12-2024	1- 40	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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

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

Date: 02/08/2024

Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM351	Computer Application I	3	0	0	3

Instructor-in-charge: Dr.RAMESH KUMAR YADAV

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.
3. In later chapters we will discuss about basics of internet and website development. At the end of the course, an attempt is made to expose to HTML and CSS.

Textbook	Computer Fundamentals : Concepts, Systems and Application, Pradeep K. Sinha, Priti Sinha, 6 th Edition, BPB, 2003
T2	Foundation of Computing : Concepts, Systems and Applications, Pradeep K Sinhg, Priti Sinha, 3 rd Edition BPB,2003
Reference Books r1	Introduction to computing systems (From bits and gates to C and beyond), yale N Patt and Sanjay J Patel mcGraw hill international, 3 rd Edition, 2004
Reference Book R2	Fundamentals of Computer, V.Rajaraman PHI, 4 th Edition, 2004
Reference Book R3	How to solve it by computer, R G Dromey PHI, 3 rd Edition, 2004
Reference Book R4	HTML The Definite Guide, Chuck musiano and bill Kenndy , O Reilly

Lecture-Wise-Plan:

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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Ch/Sec/page Nos)
4		Types of computer , Devices	T1 Ch-2
5		Devices Memory	T1 Ch-7
6	Introduction to Computer and Hardware	Types of memory	T1 Ch-7
7		Input, Output Devices	T1 Ch-9
8		Types of Printer	T1 Ch-9
9		Types of Plotter	T1 Ch-9
10		Storage Devices Data Storage	T1 Ch-9
11		Storage Devices Magnetic Tape, Magnetic Disk	T1 Ch-8
12		Storage Devices hard Disk Drives, SSD	T1 Ch-8
13		Floppy disks, Optical Disks-CD,VCD,DVD,CDR,CDRW	T1 Ch-8
14	Operating Systems Data Representation	MS DOS, Commands	T1 Ch-14
15		DOS Commands	T1 Ch-14
16		DOS Commands	T1 Ch-14
17		DOS Commands	T1 Ch-14
18		DOS Commands	T1 Ch-14
19		Number Systems and their Conversion	T1 Ch-3
20		Number Systems and their Conversion	T1 Ch-3
21	To Understand Virus and Antivirus	Computer Virus, types of Virus	
22		Antivirus	

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Ch/Sec/page Nos)
23	To Understand Data Communication and Network	Data Communication and Networks	T1 Ch-17
24		Communication Process	T1 Ch-17
25		Types of network LAN, WAN, MAN	T1 Ch-17
26		Topologies of LAN ring, bus	T1 Ch-17
27		Star, Mesh and tree topology	T1 Ch-17
28		Communication Channel Media	T1 Ch-17
29		Bridges, hub, routers repeater and gateways	T1 Ch-17
30	To Know what is WEB Basic	What is web, Characteristics of good web design	T1 Ch-18
31	To Know what is WEB Basic	URL, Web browser, WWW	T1 Ch-18
32		Server, HTP, Search Engine	T1 Ch-18
33	To Understand Programming Language	HTML: Introduction, Elements	R4 CH-1
34		Attributes, Heading, Paragraphs, Styles Formatting	R4 CH-1
35		Hyper- links, Images, Tables, Lists	R4 CH-1
36		Hands on Practice	R4 CH-1
37	To Understand CSS	CSS: Introduction, Syntax	R4 CH-1
38		Colours, Backgrounds	R4 CH-8
39		Font, Text	R4 CH-8
40		Hands on Practice	R4 CH-8

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	23-09-2024	1-20	CB
Test 2	50 Minutes	10	11-11-2024	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	02-12-2024	1- 40	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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

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

Date: 02/08/2024

Dr.RAMESH KUMAR YADV
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM365	Analytical Skill Building	3	0	0	3

Instructor-in-charge: Dr.SHWETA DEWANGAN

Learning Outcomes:

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

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

Text Book T1	Research methodology Methods and Techniques,C R kothari, New Age International publishers
Reference book(s) R1	Master reasoning book Verbal. Non-verbal & Analytical, Arihant Publication
SWAYAM S1	https://philipp.philosophie.ch/handouts/paradoxes.pdf https://core.ac.uk/download/pdf/287816564.pdf

Lecture-Wise-Plan:

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

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
14-16	Based on decision making	Concepts and objectives of innovations and critical thinking	S1
17-20	Useful for daily life	assumptions and types of critical reasoning ,paradox questions	S1
21-22	Communication skill	Introductions and types of communications	R1 & S1
23-25	How to express our thought	role of creativity in communication	R1 & S1
26-29	Research process	Research methodology-Basic concepts	T1 Page no 1-4
30-33	Main goal of research	Importance and objectives	T1 Page no 5-9
34-36	Statistical methods-mean, correlation etc	Methods of research	T1 Page no 10-19
37-40	Through the methodology or software	Data analysis	T1 Page no 114-126

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	23-09-2024	1-10	CB
Test 2	50 Minutes	10	11-11-2024	21-20	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	02-12-2024	1- 40	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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. 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's knowledge.

Date: 03/08/2024

Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM367	Auditing	3	0	0	3

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes:

1. To introduce the fundamentals of Auditing, it's operation and practical aspects.
2. To explain about Audit process and Audit Programme.
3. To understand the concept of internal audit, Inter Control & vouching.
4. At the end of the course, to analyze the company auditor, auditor's report and also recent trends in audit

Text Book T1	Auditing, Dr. B.K. Mehta & Dr. Anamika, SBPD Publishing House
Text Book T2	E Auditing: Dr.T.R.Sharma and Dr.I.M.Sahai, SBPD Publishing House.
Reference Book(s) R1	A handbook of Practical Auditing, B.N. Tandon, S. Sudharsanam, S. Sundhara Bahu
Reference Book(s) R2	Auditing Theory and Practice: Arun Kumar and Rachana Sharma.

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-4	Introduction	Introduction: Meaning and Objectives of Auditing. Types of Audit, Internal Audit.	T1 Ch2 - Page 6-23 T1 Ch3 - Page 24-44 T1 Ch4 - Page 45-66
5-10	Audit Process	Audit Process: Audit Programmed, Audit and book, working papers and evidence, Preparation before Commencing of Audit.	T1 Ch5- Page 67-96
11-14	Internal Check	Internal Check System: Routine Checking, Internal Check and Test Checking.	T1 Ch6- Page 103-124

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
15-20	Internal Control	Internal Control and Audit Procedure.	T1 Ch6- Page 97-103
21-24	Vouching	Vouching,	T1 Ch 7- Page 127-156
25-30	Verification of Assets and Liabilities	Verification of Assets and Liabilities	T1 Ch 7- Page 177-201
31-33	Company auditor	Company auditor: Appointment of auditor, Powers, Duties and Liabilities.	T1 Ch 12- Page 224-242
34-35	Profits	Divisible Profits and Dividend.	T1 Ch 14- Page 254-271
36-38	Auditor's report:	Standard report and Qualified report, Special Audit of Banking companies.	T2 Ch 9-Page 196-207
39-40	Recent Trends in Auditing:	Nature and Significance of Cost Audit: Tax Audit: Management Audit	T2 Ch 14,15,16 Pg 268-291

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	50 Minutes	10	24-09-2024	1-20	CB
Test 2	50 Minutes	10	12-11-2024	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	06-12-2024	1- 40	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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. The student is required to refer the books and journals in the library and attend all presentation sessions and submit assignments to enhance the subject knowledge.

Date: 03/08/2024

Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM369	Money and Banking	3	0	0	3

Instructor-in-charge: Prof. D SHADANGI

Learning Outcomes:

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

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

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

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	General Introduction of Money	Meaning definition salient features & function of Money	R-1
3-4	Concept of financial system in India	Introduction Money Market	https://www.bankbazar.com
5-7	Concept of Money Market	Definition, Condition, Types and products of money market	https://www.moneycontrol.com & R-1
8-10	Concept of Capital Market	Details of capital market including equity market and debt market	R-1

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
11-13	Money Market Regulation	Concepts and objectives of regulator in money market	R-1
14-18	Capital Market reregulation	Role ,function ,objectives & powers of SEBI	R-1
19-23	Theory of money supply	Monetary policy of RBI, Money supply, quantitative & qualitative measures	R-1
24-28	Theory of employment and Interest	Classical & Keynesian theory of employment and Interest	R-1
29-32	Concept of Banking	Definition, role, function, customer relationship in banking	R-1
33-38	Banking Products	Digital products, Liability products. and Asset products.	R-1
39-42	Banking reforms & regulatory reforms, Latest in Banking	Latest changes in Banking , Reform measures of RBI	R-1

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	24-09-2024	1-20	CB
Test 2	50 Minutes	10	12-11-2024	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	09-12-2024	1- 40	CB

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Date: 03/08/2024

Prof.D SHADANGI
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

First Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COMH3	Financial Market, Institution and Financial Services	3	0	0	3

Instructor-in-charge: Dr.W RAMANA RAO

Learning Outcomes:

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

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

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

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-3	Basics Of Indian Financial Systems	Unit-I Meaning, definition, Characteristics, Objectives,	T1 Ch1- Page 1.1-1.30
4-8	Basics Of Indian Financial Systems	Functions, of financial System Components of Indian Financial System. Fundamentals of Money market, capital market, forex market and derivatives market.	T1 Ch1- Page 1.1-1.30 T1 Ch16- Page 16.1-16.17 T1 Ch25- Page 25.1-25.39 T1 Ch25- Page 24.1-24.31

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
9-11	Non-Banking Financing Intermediaries	Unit-II NBFCs: Meaning, Types, Importance, Difference between NBFC and Bank. Hire Purchase: Meaning, Difference between Hire purchase and Installment System, Difference between Sale & Hire Purchase.	T1 Ch13- Page 13.1-13.21
12-14	Non-Banking Financing Intermediaries	Lease Finance: Meaning, Main elements of leasing, Merits and Demerits, Types of Leases, Distinguish between the Operating and Financial Lease. Housing Finance: Meaning, Major suppliers of House Mortgage Loans in India	T1 Ch13- Page 13.22-13.24
15-17	Non-Banking Financing Intermediaries	Merchant Banks: Meaning, Functions. Working Capital: Working capital financing by banks.	T1 Ch13- Page 13.23-13.30 R2 Ch22- Page 22.1-22.70
18-20	Markets	Unit-III Call Money Market: Meaning, Call money market in India, Feature of Call money market.	T1 Ch16- Page 16.1-16.17
21-24	Markets	Treasury Bills Market: Meaning, features, Types. Benefits and Limitations.	T1 Ch17- Page 17.1-17.18
25-27	Markets	Commercial Bills Market: Meaning, Difference between Commercial bills and Commercial Papers, Types, Advantages and Drawbacks. Certificate of Deposits: Types, Advantages and Drawbacks.	T1 Ch18- Page 18.1-18.16 T1 Ch19- Page 19.1-19.12

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
28-34	International Dimensions of Financial Market	Unit-IV Foreign Exchange Market: Meaning, Exchange Rate, Types of Exchange Rate Systems, Determination of exchange rate system.	T1 Ch25- Page 25.1-25.39
35-40	Recent Trends In Financial Services	Personalized Banking: Meaning, Benefits. E- Banking: Meaning, Classification, Services under E-Banking, Significance of E-Banking.	R1 Ch6- Page 297-303

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Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	11-12-2024	1- 40	CB

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