

The ICFAI University, Raipur



Faculty of Commerce

**Odd Semester, 2025–2026
Course Handouts**

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The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
TSC101	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. Define accounting, explain its development, objectives, needs, and branches.
2. Distinguish between single-entry and double-entry systems.
3. Apply adjustment entries with various provisions and reserves to reflect the true financial position of a business.
4. Demonstrate skills in setting up and shutting a company in the software, along with backup and restore of company data.

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	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-5	To Understand the Evolution of Accounting	Development, Definition, Needs, Objectives, Branches of Accounting, basic Accounting Principles Concept and Conventions.	h. Group learning and Teaching e. Peer teaching	T1 1-14 Notes page no-1,2,3
6-8	To Understand the Growth of Accountancy	National and International. Brief History and Contribution of Father of the accountancy profession in India: Shree K.S. Eimear (1859-1940)	d. Technology-based learning e. Peer teaching	T1 15-47 PPT slide no- 1,2,3

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches <ol style="list-style-type: none"> Collaborative and Cooperative Learning Individual learning/self-study Game Based learning Technology based learning Peer teaching Problem Based Learning Project based Learning h. Group learning and Teaching 	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
9-12	To Recognize the Importance of Books of Original Records	Concept of Single and Double entry system, Books of original Records, Journal, Ledger	d. Technology-based learning h. Group learning and Teaching	PPT slide no-4,5,6 T1 48-64
13-15	To Understand Sub-Divisions of Journal	Sub division of journal cash book (including GST transaction and Trial balance.	h. Group learning and Teaching	T1 65-120
16-18	To Learn Methods of Recording Depreciation	Depreciation accounting: methods of recording depreciation. Depreciation of different assets.	h. Group learning and Teaching	T1 372-444

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches <ol style="list-style-type: none"> Collaborative and Cooperative Learning Individual learning/self-study Game Based learning Technology based learning Peer teaching Problem Based Learning Project based Learning h. Group learning and Teaching 	Reference (Chapter/Sec ./Page Nos. of Text/Ref. Books)
19-25	To Understand the Purpose of Final Accounts	Manufacturing Accounts, Trading Accounts, Profit Loss Account, Balance Sheet, and	h. Group learning and Teaching	T1 242-342
26-32	To Understand the Concept of Adjustments	Adjustment Entries with various provision and reserves.	h. Group learning and Teaching	T1 242-342
33-35	To Classify Accounting Errors	Rectifications of Errors: Classification of errors, location of errors, Suspense account, Effect on profit	h. Group learning and Teaching	T1 343-371

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
36-40	To learn Tally Prime software	Theoretical application, Practical Application (Using any popular accounting software) Creation of Vouchers; recording transactions, preparing reports, cash book, bank book ledger accounts,	d. Technology-based learning h. Group learning and Teaching	Tally Prime Software T1 445-564 Notes pg.no.7,8,9.
41-45	To Apply Practical Skills Using Accounting Software	Trial balance, Profit and loss account, Balance Sheet. Selecting and shutting an Company, Backup and Restore data of company.	d. Technology-based learning h. Group learning and Teaching	Tally Prime Software 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
Mid Sem Exam I	60 Minutes	20	16-09-2025	1-15	CB Best out of two Mid Sem Exam
Mid Sem Exam II	60 Minutes	20	03-11-2025	16-30	
Quiz/Assignment/Lab	Throughout the Semester	10	Throughout the semester	**	CB
Attendance		10			
Comprehensive Exam	3 Hours	60	01-12-2025	1- 45	CB

** To be announced in the class CB= Close Book Exam

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

Date: 11/08/2025


Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
TSC102	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	Business Regulatory frame work, K.C Garg, V.K Sareen, Mukesh Sharma and R.C Chawla
Reference Book(s) R1	Mecratile Law, N.D Kapoor
Reference Book R2	Avtar Singh, Sales of Goods Act, Eastern Book Company
Reference Book R3	Avtar Singh, Banking and Negotiable Instruments, Easter Book Company
Reference Book R4	Avtar Singh, Law of Patnership (Principles, Practice, and taxation), Eastern Book Company, Lucknow
Reference Book R5	Indian Contract- R.K Bangia

Lecture-Wise-Plan:

Lecture no-	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Textbook/ Reference Book
1-3	To Understand Nature, definition, and introduction to Indian Knowledge System regarding Law and justice	Introduction Nature, definition to Indian Knowledge System regarding Law and justice	h. Group learning and Teaching	https://www.researchgate.net
3-8	To Understand Indian contract act 1872 Offer, acceptance, communication, Consent	Basic elements of the contract, Offer and Acceptance	f. Problem Based Learning h. Group learning and Teaching	Chapter1 2,3 of T1 Page no.3 to 34

Lecture no-	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Textbook/ Reference Book
8-17	To Understand Capacity of parties Free consent, Law full object, Discharge and performance of contract	Contract with minor, unsound mind etc. Free Consent Coercion, Undue Influence, Misrepresentation, Fraud, Mistake,	h. Group learning and Teaching e. Peer teaching	Chapter 4, 5 of T1 Page no. 35 to 85
18-24	To Understand Special types of contract	Contract of Bailment, Pledge, Lien, Agency	h. Group learning and Teaching e. Peer teaching	Chapter 13, 14 of T1 Page no. 115 to 152
25-30	To Understand Sale of goods act 1930	Contract of sale Defined, Essentials, Conditions and warranties of contract of sale	g. Project based Learning h. Group learning and Teaching	Chapter-1 & 2 of T1 Page no 3-19

Lecture no-	Learning Objective	Topics to be Covered	Pedagogical Approaches <ol style="list-style-type: none"> Collaborative and Cooperative Learning Individual learning/self-study Game Based learning Technology based learning Peer teaching Problem Based Learning Project based Learning Group learning and Teaching 	Textbook/ Reference Book
31-35	To Understand Transfer of ownership	Rules as regards passing of Property, Hire purchase system	h. Group learning and Teaching	chapter-3 of T1, Page no 20-25
36-38	Negotiable Instrument Act 1881	Introduction to Negotiable instrument Act Concept of Promissory note, Cheque and bill of exchange	h. Group learning and Teaching d. Technology based learning	Chapter-1 ,2 of T1 Page no 3 to 20
39-40	Parties to negotiable instrument	Parties to bills of Exchange, promissory notes and cheque Holder and holders in due course	h. Group learning and Teaching	Chapter-3 of T1 Page no 21 to 26
41-42	Presentment	Presentment of acceptance	h. Group learning and Teaching	Chapter-3 of T1 Page no 27 to 32

Lecture no-	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Textbook/ Reference Book
43-45	Dishonor of negotiable instrument	Dishonor by non-acceptance notice of negotiable instrument	h. Group learning and Teaching	Chapter-3 of T1 Page no 45 to 51

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
Mid Sem Exam I	60 Minutes	20	16-09-2025	1-15	CB Best out of two Mid Sem Exam
Mid Sem Exam II	60 Minutes	20	03-11-2025	16-30	
Quiz/Assignment/Lab	Throughout the Semester	10	Throughout the semester	**	CB
Attendance		10			
Comprehensive Exam	3 Hours	60	01-12-2025	1- 45	CB

** To be announced in the class

CB= Close Book Exam

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

Date: 11/08/2025

A handwritten signature in black ink, appearing to read 'Abha', with a horizontal line underneath.

Dr.ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Odd Semester, 2025-2026
Course Handouts

Course Code	Course Title	L	P	T	U
TSC103	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	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	Brief history and	Kautilya, Dada Bhai Naurogi,		T1-Page no. 1-33

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
	Contribution of Indian Economists	Gopal Krishna Gokhle, Dr.Gadgil, V K R V Rao, Amartya Sen.	d. Technology based learning	
2-4	Business Economics - basic	Meaning, Definition, objective, nature and scope, role and responsibilities of a business economist.	e. Peer teaching	T1-Page no. 34-39, Page no.-44-48
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.	b. Individual learning/self-study	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	h. Group Learning and Teaching	R1- Page no.-70-79
15-20	Elasticity of Demand	Concept of Elasticity of Demand Importance, Types,	c. Game-Based Learning	T1-Page no. 20-37

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
		Calculations of different concepts of Elasticity, Methods of measurement of Price Elasticity of demand		
20-25	Production Analysis	Meaning of Supply and Supply function, Concepts of Stock and Flow, Determinants of Supply, Law of Supply, Changes in Supply	a. Collaborative and Cooperative Learning	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	a. Collaborative and Cooperative Learning	T1-Page no. 38-50
30-36	Market Morphology	Meaning, Classification, and Types of Market, Market structure formed based on perfect and imperfect competition,	f. Problem Based Learning	T1-Page no. 112-116,117-132
36-45	Equilibrium of the Firm and Industry	Price and output determination under perfect		T1-Page no. 133-147, 148-172, 173-186

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
		Competition, Price and output determination under Perfect Competition, Monopoly, Discrimination Monopolistic Competition, Revision class	a. Collaborative and Cooperative Learning	

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
Mid Sem Exam I	60 Minutes	20	16-09-2025	1-15	CB Best out of two Mid Sem Exam
Mid Sem Exam II	60 Minutes	20	04-11-2025	16-30	
Quiz/Assignment/Lab	Throughout the Semester	10	Throughout the semester	**	CB
Attendance		10			
Comprehensive Exam	3 Hours	60	05-12-2025	1- 45	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: 09/08/2025



Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
TGE104	Introduction to Public Administration	3	0	0	3

Instructor-in-charge: Mr.PRAVEEN VAISHNAV

Learning Outcomes:

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

1. Understand the role of Indian Knowledge System (IKS) in Good Governance
2. Explain the structure and principles of organization in Public Administration
3. Analyze key administrative concepts such as hierarchy, delegation, and coordination
4. Evaluate classical, behavioral, and ecological approaches to administration
5. Apply administrative theories to real-world governance situations

Text Book T1	B.L Fadia: Public Administration, Sahitya bhawan
Text Book T2	M Laxmikant: Public Administration, Mc Graw Hill
Reference Book (s) R1	Awasthi & Maheshwari: Public Administration, Lakshmi Narain Agarwal
Reference Book (s) R2	Ramkibasu: Public Administration Concept & Theories

Lecture-wise-plan:

Lecture NoS.	Learning Objective	Topics to be covered	Pedagogical Approaches <ol style="list-style-type: none"> Collaborative and Cooperative Learning. Individual learning/Self-study Game Based Learning Technology based Learning Peer teaching Problem Based Learning Project based Learning. Group Learning and Teaching 	Reference (chapter/sec./Page No. of Text/Ref. Books)
1–2	Understand the concept and significance of Indian Knowledge System (IKS).	Introduction to IKS – meaning, evolution, and philosophical foundations.	Group Learning and Teaching	T1 Ch-1, T2 Ch-1
3–4	Relate IKS to principles and features of Good Governance.	IKS and ethical governance; features and importance of Good Governance.	Technology-based Learning	R1 Ch-2, T1 Ch-2
5–6	Evaluate the role of IKS and Good Governance in developed and developing countries.	IKS in modern administrative systems.	Group Learning	T1 Ch-3

Lecture NoS.	Learning Objective	Topics to be covered	Pedagogical Approaches <ol style="list-style-type: none"> Collaborative and Cooperative Learning. Individual learning/Self-study Game Based Learning Technology based Learning Peer teaching Problem Based Learning Project based Learning. Group Learning and Teaching 	Reference (chapter/sec./Page No. of Text/Ref. Books)
7–8	Introduction of Public Administration as a discipline	Nature and scope of Public Administration	Peer Teaching	T1 Ch-1 1-5
9–10	Characteristics of Discipline	Characteristics and scope	Collaborative and Cooperative Learning	T1 Ch-1 6-9
11–12	Different Views of Public Administration	POSDCORB view, Managerial view	Group Learning	T1 Ch-1 10-20
13–14	Importance of Public Administration	Role of Public Administration in modern state	Technology-based Learning	T1 Ch-2 22-27
15–16	Public and Private Administration	Similarities and dissimilarities	Group Learning	T1 Ch-4 38-45

Lecture NoS.	Learning Objective	Topics to be covered	Pedagogical Approaches <ol style="list-style-type: none"> Collaborative and Cooperative Learning. Individual learning/Self-study Game Based Learning Technology based Learning Peer teaching Problem Based Learning Project based Learning. Group Learning and Teaching 	Reference (chapter/sec./Page No. of Text/Ref. Books)
17–18	Organisation and its Structure	Meaning, Importance, Basis of Organisation	Problem-based Learning	T2 ch-2 62-65
19–20	Organisation and its Structure	Line, Staff, Auxiliary and Chief Executive	Collaborative Learning	T2 ch2 81-90
21–22	Principles of Organisation	Important principles of Organisation like Hierarchy, Unity of Command	Group Learning	T3 Ch-13 122-153
23–24	Principles of Organisation	Span of control , Co-ordination	Technology-based Learning	T3 Ch-13 122-153
25–26	Principles of Organisation	Centralization, Decentralization	Group Learning	T3 Ch-13 122-153
27–28	Principles of Organisation	Delegation, Supervision,	Collaborative Learning	T3 Ch-13 122-153

Lecture NoS.	Learning Objective	Topics to be covered	Pedagogical Approaches <ol style="list-style-type: none"> Collaborative and Cooperative Learning. Individual learning/Self-study Game Based Learning Technology based Learning Peer teaching Problem Based Learning Project based Learning. Group Learning and Teaching 	Reference (chapter/sec./Page No. of Text/Ref. Books)
29–30	Administrative Approaches	Classical Approach	Peer Teaching	T-3 Ch-12 95-99
31–32	Administrative Approaches	Bureaucratic Approach(Weber)	Technology-based Learning	T-3 Ch-12 104-106
33–34	Administrative Approaches	Scientific Management(Taylor)	Group Learning	T-3 Ch-12 103-104
35–36	Administrative Approaches	Human Relations (Mayo)	Collaborative Learning	T-3 Ch-12 107-110
37–39	Administrative Approaches	Behavioural Approach	Group Learning	T-3 Ch-12 110-111
40–45	Administrative Approaches	System Approach, Ecological Approach	Peer Teaching	T-3 Ch-12 112-116

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
Mid Sem Exam I	60 Minutes	20	17-09-2025	1-15	CB Best out of two Mid Sem Exam
Mid Sem Exam II	60 Minutes	20	05-11-2025	16-30	
Quiz/Assignment/Lab	Continuous Assessment	10	Throughout the semester	**	CB
Attendance	-	10	-	-	-
Comprehensive Exam	3 Hours	60	10-12-2025	1- 45	CB

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

Date: 11/08/2025

Mr.PRAVEEN VAISHNAV
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
TAE105	Environmental Studies	2	0	0	2

Instructor-in-charge: Ms.YUKTI DEWANGAN

Learning Outcomes:

1. Master core concepts and methods from ecological and physical sciences and their applications environmental problem solving.
2. To describe the challenges of maintaining soil quality and solid waster Management
3. Understand the transnational character of environmental problem 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
Textbook T2	A Textbook of Environmental Chemistry and Pollution by S.S Dara (S. Chand and Company
Reference Book R1	Masters, GM Introduction Environment Engineering and Sceince (Prentice Hall of India
Reference Book R2	Environmental Chemistry by A.K Dey (

Lecture-Wise-Plan:

Lecture No	Learning Objectives	Topics to be Covered	Teaching Learning Strategies: a. Group Learning and Teaching b. Game Based Learning c. Technology based Learning d. Peer Teaching e. Project Based Learning	Reference (Ch./Sec./Page Nos.of Text Book
1	Observe and describe habitats within ecosystems	Definition, Characteristics of Ecosystem: Structure of Ecosystem	Group Learning and Teaching	T1:40-44
2-3		Function of ecosystem, Food Chain Food web, Trophic Level, Energy flow, ecological	Technology Based Learning	T1:46-54
4-5		Types of Ecosystem: Aquatic Ecosystem, Terrestrial Ecosystem	Technology Based Learning	
6	To describe the challenges of maintaining Soil quality	Land Pollution, Lithosphere, pollutants	Technology based Learning	T2 110-120

Lecture No	Learning Objectives	Topics to be Covered	Teaching Learning Strategies: a. Group Learning and Teaching b. Game Based Learning c. Technology based Learning d. Peer Teaching e. Project Based Learning	Reference (Ch./Sec./Page Nos.of Text Book
7-8		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).	Peer teaching	T2: 132-147
			Peer teaching	
9	To describe the challenges of maintaining surface and ground water quality.	Aquatic Environment, water pollutants, Eutrophication.	Peer teaching	R2: 201-220

Lecture No	Learning Objectives	Topics to be Covered	Teaching Learning Strategies: a. Group Learning and Teaching b. Game Based Learning c. Technology based Learning d. Peer Teaching e. Project Based Learning	Reference (Ch./Sec./Page Nos.of Text Book
10		Chemical Speciation, monitoring techniques and methodology	Technology based Learning	R2: 12.11.1 -12.11.12
11-12		Determination of temporary and permanent hardness of water	Technology based Learning	T1: 251-252
13		Waste water treatment	Technology based Learning	T1: 153-162
14-15	To understand the sources of air pollution and describe the types of air pollutants.	Introduction-definition-classification of air pollutants-air quality standards.	Group Learning and Teaching	T1: 125-131

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
Mid Sem Exam I	60 Minutes	5	16-09-2025	1-15	CB Best out of two Mid Sem Exam
Mid Sem Exam II	60 Minutes	5	03-11-2025	16-30	
Quiz/Assignment/Lab	Throughout the Semester	5	Throughout the semester	**	CB
Attendance					
Comprehensive Exam	3 Hours	35	01-12-2025	1- 45	CB

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

Date: 11/08/2025

Ms.YUKTI DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
TVA106	Concept of Business	3	0	0	3

Instructor-in-charge: DR.W RAMANA RAO

Learning Outcomes:

1. Analyse business operation and scale, Evaluation Size and scope effectively
2. Demonstrate and understanding of business promotion strategies and growth mechanisms
3. Identify various business structures and comprehend their implications.
4. Develop awareness of social responsibility, ethical principles, and their significance in business practices

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	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
1	To provide the basic concepts of business, business environment, social responsibility and business ethics.	IKS: Business and corporate lesson from Indian Knowledge system- Ethical Leadership and Corporate Governance, Corporate lesson from Indian Knowledge system.	Group Learning and Teaching	Notes from Course In charge.
2-3	To provide the basic concepts of business, business environment, social responsibility and business ethics.	Introduction to business, Business Undertakings, Size of A Business Unit and Scale of Operations, Promotion of Business.	Group Learning and Teaching	T1 Ch1,2- Page 03-16 T1 Ch07- Page 92-113
4-5	To provide the basic concepts of business, business environment, social responsibility	Business Combination, Scientific Management, Rationalization, Plant Location, Structure and	Group Learning and Teaching	T1 Ch25- Page 438-457 T1 Ch13- Page 237-255 T1 Ch13- Page 457-458

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
	and business ethics.	Forms of Business Organization.		T1 Ch3-6 Page 31-80
6-10	To provide the basic concepts of business, business environment, social responsibility and business ethics.	Business and environment, Approaches towards relationship of Business and environment, Components and types of Environments.	Peer Teaching	R2 Ch1 Page 03-29 R2 Ch2 Page 30-42 R2 Ch3-6 Page 43-112
11-15	To provide the basic concepts of business, business environment, social responsibility and business ethics.	Social Responsibility and Business Ethics, Rationale of Concept and Scope of Social responsibility, emerging concepts of Doctrine of Social Responsibility, Importance and challenges.	Project Based Learning	R2 Ch8-6 Page 147-165

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
16-20	To provide the basic concepts of business, business environment, social responsibility and business ethics.	Business Ethics, Basic assumptions, characteristics, Principles, need and importance of Business Ethics, difference between business ethics and morality.	Group Learning and Teaching	R1 Ch2 Page 40-62

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
Mid Sem Exam I	60 Minutes	5	18-06-2025	1-15	CB Best out of two Mid Sem Exam
Mid Sem Exam II	60 Minutes	5	06-11-2025	16-30	
Quiz/Assignment/Lab	Throughout the Semester	5	Throughout the semester	**	CB
Attendance		5			
Comprehensive Exam	3 Hours	30	12-12-2025	1- 45	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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

Date: 11/08/2025

Dr.W RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
CSC211	Corporate Accounting II	3	0	1	4

Instructor-in-charge: Dr.ABHA SHUKLA

Learning Outcomes:

1. To introduce the advance version of corporate accounting, it's operation and practical aspects.
2. This course takes a bottom-up approach to introduce two advanced areas of corporate.
3. First, various aspects of a holding company and then the concepts of sub along with subsidiary company with pratical 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

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	Pedagogical Approaches 1. Collaborative and Cooperative Learning 2. Individual learning/self-study 3. Game Based learning 4. Technology based learning 5. Peer teaching 6. f 7. Project based Learning 8. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
1-2	Issue of shares of Companies	Issue of shares share capital, Allotment of securities by company	h. Group learning and Teaching	T1 chap.-1,page no-1 to 35
3	Practical problems	Issue of shares over-subscription of shares	g. Problem Based Learning	T1 chap.-1,page no-78 to 80
4-10	Forfeiture of shares	Forfeiture of shares reissue and buy back and redemption of preference shares	g. Problem Based Learning e. Peer teaching	T1 chap.-1,page no-45 to 76
11-15	Issue of Debentures	Definitions, features, kinds ,procedures and accounting treatment of issue of debentures	h. Group learning and Teaching	T1 chap.-3,page no-111 to 136
16-17	Practical problems	Issue of Debentures	g. Problem Based Learning e. Peer teaching	T1 chap.-3,page no-186 to 188

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches 1. Collaborative and Cooperative Learning 2. Individual learning/self-study 3. Game Based learning 4. Technology based learning 5. Peer teaching 6. f 7. Project based Learning 8. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
18-20	Redemption of debentures	Lump sum payment, annual instalment payment ,purchase in the open market , conversion methods	h. Group learning and Teaching	T1 chap.-3,page no-137 to 168
21-22	Practical problems	Redemption of debentures	g. Problem Based Learning	T1 chap.-3,page no-189 to 192
23-24	Financial statement of companies	Schedule VI	d. Technology based learning e. Peer teaching	T1 chap. 4, page no.-194 to 205
25-27	Practical problems	Disclosure of assets and liabilities, vertical form of balance sheet	d. Technology based learning g. Project based Learning	T1 chap. – 4, page no 201-225
28-29	Reconstruction of company	Accounting for internal reconstruction	h. Group learning and Teaching	T1 chap.6, page no- 298-302

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches 1. Collaborative and Cooperative Learning 2. Individual learning/self-study 3. Game Based learning 4. Technology based learning 5. Peer teaching 6. f 7. Project based Learning 8. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
30-32	Practical problems	Internal reconstruction	h. Group learning and Teaching	T1 chap. -6, page no - 304-322
33-35	Reconstruction	External reconstruction excluding intercompany	h. Group learning and Teaching	T1 chap.6, page no- 323
36-37	Valuation of goodwill	Average profit super profit , capitalized and annuity method of valuation of goodwill	d. Technology based learning h. Group learning and Teaching	T1 chap. 6, page no. 530-545
38-39	Practical problems	Different methods of valuation of goodwill	g. Problem Based Learning	T1 chap. 6, page no. 557-562
40-41	Valuation of shares	Concepts Definition Importance valuation of shares	h. Group learning and Teaching	T1 Ch11- Page 563 to 575
42-43	Practical Problems	Valuation of shares	h. Group learning and Teaching	T1 Ch11- Page 585-587

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches 1. Collaborative and Cooperative Learning 2. Individual learning/self-study 3. Game Based learning 4. Technology based learning 5. Peer teaching 6. f 7. Project based Learning 8. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
44-45	Liquidation of companies	Different Types of Winding Up of Companies, Liquidation Process And Procedures		T1 Ch11- Page 455-476

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
Mid Sem Exam I	60 Minutes	10	17-10-2025	1-10	CB
Mid Sem Exam II	60 Minutes	10	03-11-2025	11-20	OB
Quiz/Assignment/Lab	Throughout the Semester	10	Throughout the semester	**	CB
Comprehensive Exam	3 Hours	70	05-12-2025	1- 42	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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

Date: 11/08/2025


Dr. ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
CSC212	Company Law	3	0	1	4

Instructor-in-charge: Dr.SHWETA DEWANGAN

Learning Outcomes:

CSC212:CO1- Understand and evaluate the legal framework of company environment in India and gain elementary knowledge of Indian company Law.

CSC212: CO2- Outlines Company's objective, boundaries of operation and other essential details.

CSC212:CO3- Understand the role of Company Secretary which helps students in building their career.

CSC212:CO4- Elaborate different clauses of Company Law which a business manager must know for better decision making and also understand the process of Winding up to the company.

Text Book T1	Dr.G K Varshney, Sahitya Bhavan Publication, Agra (English Medium)
Text Book T2	Dr. O P Gupta, Company Law, SBPD, Publications, Agra
Reference Book R1	N.D. Kapoor's, Elements of Mercantile Law, Sultan Chand Educational Publishers
Reference Book R2	Dr. M Shukla, and Dr. K Jain Sahitya Bhawan Publications
NPTEL Link	https://onlinecourses.swayam2.ac.in/ini25_lw20/preview

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be Covered	Teaching learning strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. e. Project based Learning.	Text Books/ Chapter/ Page No
1-2	To gain knowledge of Indian company law	IKS: Promotion and Incorporation of Companies: Introduction,	d. Peer teaching	T2, Page No.13-31

Lecture Nos.	Learning Objective	Topics to be Covered	Teaching learning strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. Project based Learning.	Text Books/ Chapter/ Page No
		Definition of Company		
2-3	Understand basics of company law	Definition of Company, Characteristics and Limitations.	d. Peer teaching	T2, Page No.1-12
3-4	Understand regulations governing companies in India	Kinds of company and their historical counterparts in India trading systems.	d. Peer teaching	T2, Page No.32-53
4-6	To learn Promotion of a company	Promotion of a Company, Historical Background of Corporate Law in India	a. Group Learning and Teaching	T2, Page No.54-64
6-8	Understand the Incorporation of Companies	Incorporation of a Company, Historical Background of Corporate Law in India	d. Peer teaching	T2, Page No.54-64
8-9	To understand the Memorandum of Association,	Details about MOA	d. Peer teaching	T2, Page No.65-79
9-10	To understand the Articles of Association	Details about AOA	d. Peer teaching	T2, Page No.80-90
10-11	To understand MOA and AOA in detail	Doctrine of Constructive Notice, Doctrine of Indoor Management and its exceptions.	d. Peer teaching	R1, Page No.49-71

Lecture Nos.	Learning Objective	Topics to be Covered	Teaching learning strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. Project based Learning.	Text Books/ Chapter/ Page No
11-12	To understand the management	Capital Management and Membership	a. Group Learning and Teaching	T2, Page No.140-151
12-14	Understand Prospectus and share capital of company	Prospectus, Issue of Share Capital, Transfer and Transmission of Shares.	d. Peer teaching	T2, Page No.91-124
14-16	To understand the powers of the company	Borrowing Powers, mortgages and charges, Membership in company.	b.Game-Based Learning	T2, Page No.125-139
16-18	Understand Debentures	Meaning, the Issue of debenture, Kinds of debenture and more details about debentures	b.Game-Based Learning	T2, Page No.125-139
18-20	Understand Corporate Personalities	Corporate Personalities- Directors Meaning	a. Group Learning and Teaching	T2, Page No.218-233
20-22	Understand the duties of company members, etc	Appointment, Remuneration and duties	d. Peer teaching	T2, Page No.218-233
22-24	To know company's hierarchy	Managing Director, Women Director, Women Director, and whole-time director.	a. Group Learning and Teaching	R1, Page No.208-219

Lecture Nos.	Learning Objective	Topics to be Covered	Teaching learning strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. Project based Learning.	Text Books/ Chapter/ Page No
24-26	To know the Company Secretary	Company Secretary- Appointment, Legal position, and qualifications,	d. Peer teaching	R1, Page No.208-219
26-29	Understand Rights and duties	Rights, Duties and Liabilities, Professional misconduct.	a. Group Learning and Teaching	R1, Page No.240-247
29-31	To learn about Company meetings	Company Meetings – Kinds, Notice, Quorum, Agenda	d. Peer teaching	T2, Page No.234-254
31-33	To learn about Company meetings	Voting rights, Proxy, resolutions, minutes,	a. Group Learning and Teaching	T2, Page No.161-187
33-34	Company Secretary	Role of Company Secretary in company	d. Peer teaching	T2, Page No.196-217
34-35	Company Secretary	Meetings-Drafting of notice, agenda, minutes and resolution	d. Peer teaching	T2, Page No.196-217
35-40	To learn Winding up of companies	Winding up of companies, Modes of winding up, Liquidator-appointment, duties and rights, remuneration.	a. Group Learning and Teaching	T2, Page No.324-368

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
Mid Sem Exam I	60 Minutes	10	15-09-2025	1-12	CB
Mid Sem Exam II	60 Minutes	10	03-11-2025	13-26	OB
Quiz/Assignment/Lab	Throughout the Semester	10	Throughout the semester	26-35	CB
Comprehensive Exam	3 Hours	70	03-12-2025	1-40	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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

Date: 11/08/2025



Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
CSC213	Principle of Management	3	0	1	4

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes:

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

1. Define Management and its concept, characteristics.
2. Explain the nature, process, and managerial Role (Mintzberg),
3. Describe motivation as a psychological process that stimulates individuals to achieve organizational goals.
4. Understand what managerial control means in the context of management functions.

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-2	To understand the concept of Management	Management Introduction, concept, characteristics,	h. Group learning and Teaching c. Peer teaching	T1 Notes pg no.1,2,3,4,5,

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
3-4	To describe management as a process, science, and art.	Nature, Process, and Managerial Role (Mintzberg),	h. Group learning and Teaching	T1 Notes pg.no.6,7,8,9/
5-6	To Explain the importance of management in achieving organizational goals efficiently and effectively.	Significance of Management: An overview of the functional areas of Management Thought.	h. Group learning and Teaching	T1 Notes pg.no.10,11,12,13
7-8	To analyze the strengths and limitations of the Classical approach in modern organizational settings.	Classical and Neo-Classical Systems, Contingency Approach, System Approach	h. Group learning and Teaching c. Peer teaching	T1 Notes pg.no.14,15,16,

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
9-10	Explain the meaning and scope of traditional Indian management thought.	Traditional Indian Management Practices,	h. Group learning and Teaching c. Peer teaching	T1 Notes pg.no.17,18,19
11-12	To understand the concept of planning	Planning: Concept, Characteristics, Process,	h. Group learning and Teaching	T1 Notes pg.no.20,21,22
13-14	To understand the criteria of effective planning	Importance and Type, Criteria of effective planning.	h. Group learning and Teaching	T1 Notes pg.no.23,24,26
15-16	To explain the concept of decision making.	Decision Making: Concept, Process, Types and importance	h. Group learning and Teaching	T1 Notes pg.no.27,28,29
17-18	To define MBO	Management by Objective (MBO)..	h. Group learning and Teaching c. Peer teaching	T1 Notes pg.no.30,31,32

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
19-20	To explain the concept of Organization.	Organization: Concept, Nature, Process and Significance, Authority and Responsibility Relationships, Centralization and Decentralization, Departmentation, Organisational Structure-Forms	h. Group learning and Teaching	T1 Notes pg.no.33,34,35
25-26	To discuss the recruitment process.	Recruitment, Orientation: Training and Development	h. Group learning and Teaching	T1 Notes pg.no.36,37,38
27-28	To understand the concept of performance appraisal	Career, Development Performance Appraisal.	h. Group learning and Teaching	T1 Notes pg.no.39,40,41

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
29-30	To discuss the importance and theories of Motivation	Motivation: Concept, Types, Importance, Theories Maslow, Herzberg, McGregor, Ouchgi, Financial and Non Financial Incentives.	h. Group learning and Teaching	T1 Notes pg.no.42,43,44
31-32	To explain the functions of Leadership	Leadership: Meaning, Concept, Functions and	h. Group learning and Teaching c. Peer teaching	T1 Notes pg.no.45,46,47
33-34	To explain the leadership styles.	Leadership Styles, Type, Qualities, Barrier,	h. Group learning and Teaching	T1 Notes pg.no.48,49,50
35-36	To explain the Likert's four system of leadership.	Likert's Four System of Leadership, Theories, Importance with case study,	h. Group learning and Teaching c. Peer teaching	T1 Notes pg.no.51,52,53
37-38	To understand the	Meaning of Control, Characteristics	h. Group learning and Teaching	T1

Lecture Nos.	Learning Objective	Topics to be Covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
	characteristics of meaning of control.	Importance, and Process,		Notes pg.no.54,55,56
39-40	To Define the effective control system.	Effective Control System Techniques.	h. Group learning and Teaching	T1 Notes pg.no.57,58,59

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
Mid Sem Exam I	60 Minutes	10	16-09-2025	1-15	CB
Mid Sem Exam II	60 Minutes	10	03-11-2025	16-30	OB
Quiz/Assignment/Lab	Throughout the Semester	10	Throughout the semester	**	CB
Comprehensive Exam	3 Hours	70	01-12-2025	1- 45	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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

Date: 11/08/2025



Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Odd Semester, 2025-2026
Course Handouts

Course Code	Course Title	L	P	T	U
CSE214	Human Resource Management	3	0	1	4

Instructor-in-charge: Dr.SHWETA DEWANGAN

Learning Outcomes:

CSE214:CO1- Critically assess existing theory and practice in the field of HRM

CSE214: CO2- Develop an ability to undertake qualitative and quantitative research.

CSE214:CO3 Plan HRM, develop HR policy and implement strategic HRM.

CSE214:CO4- Perceive the process of recruitment, selection, compensation and benefits.

R1	K.Aswthappa Sadhanab,Tata Mcgrawhill,New Delhi
NPTEL Link S1	https://onlinecourses.nptel.ac.in/noc21_mg21/preview

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Teaching learning strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. e. Project based Learning.	Text Books/ Chapter/ Page No
1-2	To introduce students to the fundamentals of Human Resource Management (HRM)	Human Resource Management-Meaning, Definition: Concept, Objectives, Functions, Principles, Origin and Development	d. Peer teaching	R1 & S1
2-3	To introduce students to the fundamentals of Human Resource	Difference between HRM and Personnel management, Organization Structure of HRM	a. Group Learning and Teaching	R1 & S1

Lecture Nos.	Learning Objective	Topics to be covered	Teaching learning strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. e. Project based Learning.	Text Books/ Chapter/ Page No
	Management (HRM)	department, Changing Role of H.R. Manager, Challenges of HRM		
3-4	To critically assess the existing theory	Human Resource Policies & Strategies-Meaning, Definition, Contents, Sources of Human Resource Policy, Classification, Principles	a. Group Learning and Teaching	R1 & S1
4-6	To study the policy of HR	Process of developing human resource policy, Characteristics of an ideal human resource policy.	a. Group Learning and Teaching	R1 & S1
6-8	To critically study the HRP	Human Resource Planning-Meaning, Definition, Characteristics, Concepts, Process, Factors affecting Demand and Supply of HRM	c. Technology-based Learning	R1 & S1
8-10	To critically study the HRP	Forecasting methods of Human resource, Quantitative and Qualitative aspects of HRP, Need and Importance of HRP	a. Group Learning and Teaching	R1 & S1
10-12	Understand and apply the principles of the recruitment and selection process	Recruitment: Factors affecting recruitment process, Sources of recruitment-internal and external	a. Group Learning and Teaching	R1 & S1

Lecture Nos.	Learning Objective	Topics to be covered	Teaching learning strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. e. Project based Learning.	Text Books/ Chapter/ Page No
12-13	Implement effective and ethical onboarding programs	Job Analysis and its objectives, Role of Recruitment Agencies.	a. Group Learning and Teaching	R1 & S1
13-14	Examine the various selection and induction methods	Selection-Methods of Selection, Interview and types of Interview, Psychological Testing	a. Group Learning and Teaching	R1 & S1
14-16	Analyze the broader organizational context of human resources	Online process of selection. Induction- Induction Program, Disseminating the information overtime	c. Technology-based Learning	R1 & S1
16-18	Analyze factors influencing employee retention and motivation	Compensation and Benefits, Retention and Motivation, Ethical Recruitment (Dharma)	b. Game-Based Learning	R1 & S1
18-20	Aims to develop an understanding of employee training	Training and Development- Meaning, Objectives, Need and Importance, Scope, Qualification and process of training	a. Group Learning and Teaching	R1 & S1
20-22	Aims to career development as essential components of organizational growth	designing of the effective training program, Evaluation of the effective training program, Challenges before trainers. Feedback	a. Group Learning and Teaching	R1 & S1

Lecture Nos.	Learning Objective	Topics to be covered	Teaching learning strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. e. Project based Learning.	Text Books/ Chapter/ Page No
22-24	To understand the concept of Performance Appraisal	Performance Appraisal- Characteristics, Advantages and Disadvantages, Methods, Types, Process, Performance Appraisal Methods.	a. Group Learning and Teaching	R1 & S1
24-26	Understand the importance and process of career planning and development	Career Planning and Development- Importance, Elements, Objectives, Advantages, Different steps in career planning.	a. Group Learning and Teaching	R1 & S1
26-28	To understand the ethical aspects of performance appraisal	IKS: Ethical aspects in performance appraisal, Career Development- Internal and External Dynamics, Guru-Shishya Tradition.	d. Peer teaching	R1 & S1
28-30	The concept and characteristics of wages and salary administration	Wages and Salary Administration- Meaning, Characteristics, Minimum wages advantages of ideal wages, Factors determining wages,	a. Group Learning and Teaching	R1 & S1
30-32	To understand the various methods of wage payment	Methods of wage payment	d. Peer teaching	R1 & S1

Lecture Nos.	Learning Objective	Topics to be covered	Teaching learning strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. Project based Learning.	Text Books/ Chapter/ Page No
32-34	To study the evolution of wage policy in India	Development of wage policy in India, Problems of Minimum Wages policy.	a. Group Learning and Teaching	R1 & S1
34-36	The concept of employee compensation and benefits	Employees: Compensation and Benefits-Liability of employer for compensation	e. Project based Learning	R1 & S1
36-38	To understand the calculation and distribution of compensation	Compensation amount, Compensation on due date and penalty on default,	d. Peer teaching	R1 & S1
38-39	To understand Promotion and Transfer in details	Method of wage computation, Distribution of Compensation, Accidental benefits, Dependent Benefits.	a. Group Learning and Teaching	R1 & S1
		Promotion and Transfer Elements and Characteristics, Causes and Objectives of Promotion	d. Peer teaching	R1 & S1
39-40	Promotion policy	Types, Promotion Policy, Demotion Policy, Causes of promotion.	d. Peer teaching	R1 & S1

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
Mid Sem Exam I	60 Minutes	10	18-9-2025	1-12	CB
Mid Sem Exam II	60 Minutes	10	06-11-2025	13-26	OB
Quiz/Assignment/Lab	Throughout the Semester	10	Throughout the semester	26-35	CB
Comprehensive Exam	3 Hours	60	15-12-2025	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:09/08/2025



Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
CSE215	Financial Management	3	0	1	4

Instructor-in-charge: Dr.W RAMANA RAO

Learning Outcomes:

1. Explain the nature and scope of financial management and its impact of time value of money in the different business decisions.
2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions.
3. Discuss the various sources of finance in today's competitive industry.
4. Explain various capital structure theories and analyze factors affecting capital structure decisions.

Text Book T1	I.M. Pandey, Vikas Publishing House, New Delhi (English Medium)
Reference Book(s) R1	Prasanna Chandra, McGraw-Hill Education, New Delhi (English Medium)
Reference Book(s) R2	M.Y. Khan & P.K. Jain, McGraw-Hill Education, New Delhi (English Medium)

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches <ol style="list-style-type: none"> a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching 	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
1-4	To provide a foundational understanding of financial management, focusing on capital budgeting, investment evaluation, and capital structure decisions in business.	Financial Management: Introduction, Nature, scope and objectives. Profit maximization Vs wealth maximization, Economic and Market Value Added (EVA) (MVA).	Group Learning and Teaching	
5-9	To provide a foundational understanding of financial management, focusing on capital budgeting, investment evaluation, and capital structure decisions in business.	Functions and Responsibilities of Finance Manager. Time value of money, Risk and Return Analysis. Sources of Finance: Short-term and Long-term.	Group Learning and Teaching	

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
10	To provide a foundational understanding of financial management, focusing on capital budgeting, investment evaluation, and capital structure decisions in business.	IKS: Ethical Foundations in Financial Management (Dharma & Karma).	Group Learning and Teaching	Notes from course In charge.
11-20	To provide a foundational understanding of financial management, focusing on capital budgeting, investment evaluation, and capital structure decisions in business.	Capital Budgeting: Capital Budgeting Process, Cash Flow Estimation, Capital Budgeting Methods- Payback Period Method, Discounted Payback Period Method, Accounting Rate	Peer Teaching	

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
		of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Capital Budgeting decisions and scientific techniques of capital budgeting analysis. Factors affecting capital expenditure decisions.		
21-30	To provide a foundational understanding of financial management, focusing on capital budgeting, investment evaluation, and capital structure	Cost of Capital and Financing Decision - Components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of	Project Based Learning	

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches <ol style="list-style-type: none"> a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching 	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
	decisions in business.	Preference Capital Capital Structure - Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional approach, Determinants of Optimum Capital Structure. Use of Expert System in financing decisions.		
31-40	To provide a foundational understanding of financial management, focusing on capital budgeting, investment evaluation, and capital structure	Leverage- Operating Leverage, Financial Leverage and Combined Leverage. EBIT- EPS analysis. Management of Working Capital: Concept Nature,	Group Learning and Teaching	

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
	decisions in business.	Significance of Working Capital, Operating Cycle and Factors determining working capital requirement, working capital estimation. Cash Management, Receivables I Management, and inventory management.		
				R1 Ch6- Page 297-303

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	10	17-09-2025	1-10	CB
TEST 2	60 Minutes	10	05-11-2025	11-20	OB
Quiz/Assignment/Lab	Throughout the Semester	10	Throughout the semester	**	CB
Comprehensive Exam	3 Hours	70	10-12-2025	1- 40	CB

** To be announced in the class

CB= Close Book Exam

OB= Open Book

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

Date: 11/08/2025



Dr.W RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Odd Semester, 2025-2026
Course Handouts

Course Code	Course Title	L	P	T	U
CAE216	Hindi Language	2	0	0	2

Instructor-in-charge: Dr.JAYA SINGH

Learning Outcomes:

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

Text Book T1	भारतीयता के अमर स्वर मध्यप्रदेश हिंदी ग्रन्थ अकादमी, भोपाल
Reference Book R1	हिंदी शब्द— अर्थ— प्रयोग (डॉ.हरदेव बाहरी) अभिव्यक्ति प्रकाशन
Reference Book R2	नेट / स्लेट हिंदी भाषा
Reference Book	हिंदी व्याकरण, डॉ.भोला नाथ तिवारी
Website	https://www.bsakari.com , hi.m.wikipedia.org/wiki/pallavan
Website	https://www.learnbse.in , hi.m.wikipedia.org/wiki/pallavan

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Teaching learning strategies: a. Group Learning and Teaching b.Game Based Learning c.technology based Learning d.Peer teaching e.Project based Learning	Reference (chapter/sec. /Page Nos of Text/Ref. Books)
01	उच्चारण स्थानों को जान सकेंगे	स्वर, व्यंजन	Group Learning and Teaching	T1, P.2 CH-1 PG 10-36
02	मानक भाषा और अमानक भाषा का अर्थ जन सकेंगे	मानक हिंदी भाषा	Group Learning and Teaching	T1, P.2 CH-2 PG 101-136

Lecture Nos.	Learning Objective	Topics to be covered	Teaching learning strategies: a. Group Learning and Teaching b.Game Based Learning c.technology based Learning d.Peer teaching e.Project based Learning	Reference (chapter/sec. /Page Nos of Text/Ref. Books)
06	भाषा शब्द शुद्धि वाक्य शुद्धि हिंदी वर्तनी संबंधी अशुद्धियाँ की जानकारी प्राप्त होगी	शुद्धि वाक्य शुद्धि हिंदी वर्तनी संबंधी अशुद्धियाँ	Group Learning and Teaching	T1, P.2 CH-2 PG 101-136
10	वेद एवं श्रुतियाँ	वेद एवं श्रुतियाँ	Group Learning and Teaching	T1,P. 2/CH-3 PG No.174 ,180,210, 214
12	बोलियाँ या आवाजें ध्वनि मूलक शब्द	पशु पक्षियों की बोलियाँ और आवाजें	Group Learning and Teaching	T1,P.1 /CH-1 PG No. 92-94
14	पल्लवन में व्याख्या कर सकेंगे।	पल्लवन	Group Learning and Teaching.	T1, P.2/ CH-1 PG No. 31-39
16	भाषा कौशल क्या हैं , समझ सकेंगे	भाषा कौशल	Group Learning and Teaching.	T1,P.1 /CH-1 PG No.121-129
19	विषय के निश्चित क्षेत्र में उपयोग में आने वाले शब्द	पारिभाषिक शब्दावली,	Group Learning and Teaching.	T1,P. 2/CH-3 PG No.69-78
20	शब्दांश परिवर्तन	शब्दांश परिवर्तन उपसर्ग / प्रत्यय		T1,P. 2/CH-3 PG No.2-97

Lecture Nos.	Learning Objective	Topics to be covered	Teaching learning strategies: a. Group Learning and Teaching b.Game Based Learning c.technology based Learning d.Peer teaching e.Project based Learning	Reference (chapter/sec. /Page Nos of Text/Ref. Books)
23	Doubt Clearing Session Revision	All Course Content	(Group discussion) Group Learning and Teaching.	All Course

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	5	19-09-2025	1-20	CB
Test 2	60 Minutes	5	04-11-2025	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	5	**	---	CB
Comprehensive Exam	3 Hours	35	08-12-2025	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: 11/08/2025


Dr.JAYA Singh
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
CVA217	Fundamentals of Stock Market	2	0	0	2

Instructor-in-charge: Dr.ABHA SHUKLA

Learning Outcomes:

After successful completion of the course student will be able to

1. To make investment decision and at providing a comprehensive introduction to the areas of security analysis and portfolio management.
2. To enable a comprehensive and continuing illustration of the application of the techniques of the course with the help of analytical tools.
3. To dwells on the investment avenues, and operations of the Indian stock ma

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	Pedagogical Approaches <ol style="list-style-type: none"> Collaborative and Cooperative Learning Individual learning/self-study Game Based learning Technology based learning Peer teaching Problem Based Learning Project based Learning Group learning and Teaching 	Reference (Chapter/Sec./ Page Nos. of Text/Ref. Books)
1-3	To Understand Introduction of concept of capital market	Meaning, Definition, Capital Market Structure, Growth of Capital market in India, Role of capital market in Industrial Growth	h. Group learning and Teaching	T 1 Ch-3 37 – 50
4-9	To Understand Primary and secondary market	IPO Methods of issuing Shares, Stock option in India, Distinction between Primary & Secondary market, Recent Development	h. Group learning and Teaching	T1 Ch-5 85-98

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches <ol style="list-style-type: none"> Collaborative and Cooperative Learning Individual learning/self-study Game Based learning Technology based learning Peer teaching Problem Based Learning Project based Learning Group learning and Teaching 	Reference (Chapter/Sec./ Page Nos. of Text/Ref. Books)
10-14	To Understand Listing of Securities	Central listing authority (CLA) Letter precedent to listing, documents to be submitted for listing	h. Group learning and Teaching	T1 Ch-7 103-120
15-18	To Understand Functions NSE, BSE,	Objectives of National stock Exchange, Bombay stock exchange, SEBI, Investors Protections	e. Peer teaching f. Problem Based Learning	T1 Ch-9, 11 132-200
19-22	To Understand Functionaries on Stock Exchange	Stock Brokers, code of conduct, Sub- Broker, Functions of Merchant bankers	g. Project based Learning h. Group learning and Teaching	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	60 Minutes	10	18-9-2025	1-10	CB
Test 2	60 Minutes	10	06-11-2025	11-18	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	12-12-2025	1- 22	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: 10/08/2025


Dr.ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Odd Semester, 2025-2026
Course Handouts

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

Instructor-in-charge: Dr.RAMESH KUMR UADAV

Learning Outcomes:

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

1. The fundaental of computer Application
2. Various types of printers and DOS Commansd
3. Basic Knowledge of web pages and HTML. Commands

Text Book T1	Introduction to Computing systems (From bits and gates to C and beyond), Yale N Patt and Sanjay J Patel McGraw Hill international, 3rd Edition, 2004.
Reference book(s) R1	Fundamentals of Computers, V Rajaraman PHI, 4th Edition, 2004.
Reference book(s) R2	How to solve it by Computer, R G Dromey PHI, 3rd Edition, 2004.
Reference book(s) R3	“HTML The Definite Guide”, Chuckmusiano & Bill Kenndy, O Reilly (Latest Edition)

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
1-8	To understand the overview of Computers	Introduction to computers, Evolution of computer, Basic computer organization, Block diagram of computer, Number Systems, Types of computer, Types of memory,	T1 Ch1- Page 1-50 R1 Ch1-10-60 Notes/PDF
9-18	To learn about the Computer Devices	Devices-Input Devices, Output Devices. Types of Printers, Types of Plotter, Storage device- Data storage, Memory Chart, storage devices-magnetic tape, magnetic disks, hard disk drives, floppy disks, optical disks-CD, VCD, CDR, CDRW,DVD.	T1 Ch1- Page 1-50 R1 Ch2- Page 22-70 Notes/PDF
19-24	To learn and understand the some important terms of computer	DOS Commands, Number Systems and their conversions, Computer virus types of virus, Antivirus.	T1 Ch3- Page 80-132 Notes/PDF

Lecture Nos.	Learning Objective	Topics to be covered	Reference (Chapter/Sec./Page Nos. of Text/Ref. Books)
25-29	To learn about the Computer Network Connectivity	Data Communication & networks, communication process, Types of network - LAN, WAN, MAN, Topologies of LAN - ring, bus, star, mesh and tree topologies, Communication channels media, Bridges, hub, routers, repeater and gateways.	R1 Ch8- Page-61-94 Notes/PDF
30-32	To learn and understand the important terms related to Internet	What is web, Characteristics of good web design, URL, Web Browser, WWW, Server, HTTP, Search Engine.	R1 Ch15- Page 225-244 Notes/PDF
33-40	To learn and understand basics of web designing	HTML - Introduction, Elements, Attributes, Headings, Paragraphs, Styles Formatting, Hyper-Links, Images, Tables, Lists. CSS - Introduction, Syntax, Colors, Backgrounds, Font, Text.	R3 Page 20-80 Notes/PDF

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	10	15-09-2025	1-18	CB
Test 2	60 Minutes	10	03-11-2025	19-35	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	01-12-2025	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: 07/08/2025

Dr.RAMESH KUMAR YADAV
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Odd Semester, 2025-2026
Course Handouts

Course Code	Course Title	L	P	T	U
COM365	Analytical Skill Building	3	0	1	4

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	A modern approach to Verbal & Non-verbal Reasoning, R.S. Agrawal, S. Chand & Company Ltd.
Reference book(s) R2	Master reasoning book Verbal.Non-verbol & Analytical,Arihant Publication
Web link W1	https://corporatefinanceinstitute.com/resources/management/analytical-skills/ https://philipp.philosophie.ch/handouts/paradoxes.pdf https://www.criticalthinking.org/pages/defining-critical-thinking/766

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be Covered	Teaching learning Strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. Project based Learning.	Text Books/ Chapter/ Page No
1-3	To develop critical thinking	Introduction of analytical skills-concept and definition	a. Group Learning and Teaching	W1
4-5	Purpose of analytical skills	Importance and objectives of analytical	a. Group Learning and Teaching	W1

Lecture Nos.	Learning Objective	Topics to be Covered	Teaching learning Strategies: a. Group Learning and Teaching b. Game-Based Learning c. Technology-based Learning d. Peer teaching e. Project based Learning.	Text Books/ Chapter/ Page No
6-7	Alphanumeric method based on competitive exam	Concepts and types of alphanumeric series	b.Game-Based Learning	R1, Page no 139-165
8-10	Methods of reasoning	Reasoning analogies	b.Game-Based Learning	R1, Page no 1-94
11-13	Methodology of coding decoding	Artificial language, cause and effects, coding decoding	b.Game-Based Learning	R1, Page no 169 - 219
14-16	Based on decision making	Concepts and objectives of innovations and critical thinking	d. Peer teaching	W1
17-20	Useful for daily life	assumptions and types of critical reasoning, paradox questions	d. Peer teaching	W1
21-22	Communication skill	Introductions and types of communications	a. Group Learning and Teaching	W1
23-25	How to express our thought	role of creativity in communication	a. Group Learning and Teaching	W1
26-29	Research process	Research methodology- Basic concepts	e. Project based Learning.	T1 Page no 1-4
30-33	Main goal of research	Importance and objectives	e. Project based Learning.	T1 Page no 5-9
34-36	Statistical methods-mean, correlation etc	Methods of research	e. Project based Learning.	T1 Page no 10-19
37-40	Through the methodology or software	Data analysis	e. Project based Learning.	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	60 Minutes	10	15-09-2025	1-20	CB
Test 2	60 Minutes	10	03-11-2025	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	03-12-2025	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, et

Date: 09/08/2025


Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

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

Instructor-in-charge: DR.RUCHI GUPTA

Learning Outcomes:

After Successful completion of the course, students will be able to:

1. Define auditing and explain its importance in verifying financial accuracy and reliability
2. Understand the concept of internal check and its role in preventing errors and fraud in an organization.
3. Describe the duties and responsibilities of an auditor in ensuring accurate financial reporting
4. Differentiate between cost audit, tax audit, and management audit in terms of scope, objectives, and applicability

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	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. h. Group learning and Teaching	Reference (Chapter/Sec /Page Nos. of Text/Ref. Books)
1-4	To understand the objectives and types of audit	Introduction: Meaning and Objective of Auditing. Types of Audit, Internal Audit.	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T1 Ch2 - Page 6-23 T1 Ch3 - Page 24-44 T1 Ch4 - Page 45-66 PPTno.:1-6
5-10	To Understand the concept and importance of an audit programme in planning and conducting an effective audit.	Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before Commencing of Audit.	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T1 Ch5- Page 67-96 PPT Slide no.7-12
11-14	To Understand the concept of internal check and its role in preventing errors and fraud.	Internal Check System: Routine Checking, Internal Check and Test Checking.	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T1 Ch 6- Page 103-124 PPT Slide no.13-20
15-20	To explain audit procedures used to test and evaluate the effectiveness of internal controls.	Internal Control and Audit Procedure.	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T1 Ch6- Page 97-103 PPT Slide no.21-25

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. h. Group learning and Teaching	Reference (Chapter/Sec /Page Nos. of Text/Ref. Books)
21-24	To identify and examine vouchers and supporting documents	Vouching,	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T1 Ch7- Page 127- 156 PPT:Slide no.26-32
25-30	To Identify different types of vouchers and supporting documents used in accounting transactions.	Verification of Assets and Liabilities	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T1 Ch7- Page 177- 201 PPT Slide no.33-43
31-33	To Describe the duties and responsibilities of an auditor in ensuring accurate financial reporting.	Company auditor: Appointment of auditor, Powers, Duties and Liabilities.	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T1 Ch12- Page 224- 242 PPT Slide no.44-52
34-35	To explain the types and methods of declaring dividends to shareholders.	Divisible Profits and Dividend.	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T1 Ch14- Page 254- 271 PPT Slide no.53-64
36-38	To Identify the circumstances that lead to a qualified report and the implications for stakeholders.	Standard report and Qualified report, Special Audit of Banking companies.	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T2 Ch 9-Page 196-207 PPT Slide no.65-72

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. h. Group learning and Teaching	Reference (Chapter/Sec /Page Nos. of Text/Ref. Books)
39-40	To Explain how technology enhances audit efficiency, accuracy, and risk assessment.	Nature and Significance of Cost Audit: Tax Audit: Management Audit.	h. Group learning and Teaching d. Technology based learning e. Peer teaching	T2 Ch 14,15,16 Pg 268-291 PPT Slide no.73-85

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	10	16-09-2025	1-15	CB
Test 2	60 Minutes	10	04-11-2025	16-30	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	**	CB
Comprehensive Exam	3 Hours	70	05-12-2025	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: 11/08/2025



Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

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

Instructor-in-charge: Prof.DEBENDRA SHADANGI

Learning Outcomes:

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

1. Understand the basics of Financial System .
2. Understand about various functions of banks & 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	Banking Operations & Management By M N Gopinath
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	Pedagogical Approaches a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching	Reference (Chapter/Section /Page Nos. of Text /Ref. Books)
1-3	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Unit-I Meaning, definition, Characteristics, Objectives,	Group Learning and Teaching	T1 Ch1- Page 1.1-1.30
4-8	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Functions, of financial System Components of Indian Financial System. Fundamentals of Money market, capital market, forex market and derivatives market.	Group Learning and Teaching	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	Pedagogical Approaches a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching	Reference (Chapter/Section. /Page Nos. of Text /Ref. Books)
9-11	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Unit-II NBFCS: Meaning, Types, Importance, Difference between NBFC and Bank.	Peer Teaching	T1 Ch13- Page 13.1-13.21
12-14	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Meaning, and detailed concepts of Monetary policy and Fiscal policy, Various instruments of RBI	Peer Teaching	T1 Ch13- Page 13.22-13.24
15-17	To understand the structure, components, and	Merchant Banks: Meaning, Functions.	Peer Teaching	T1 Ch13- Page 13.23-13.30

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching	Reference (Chapter/Section /Page Nos. of Text /Ref. Books)
	functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Working Capital: Working capital financing by banks.		R2 Ch22- Page 22.1- 22.70
18-20	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Unit-III Call Money Market: Meaning, Call money market in India, Feature of Call money market.	Project Based Learning	T1 Ch16- Page 16.1- 16.17
21-24	To understand the structure, components, and functions of the Indian financial system and its	Treasury Bills Market: Meaning, features, Types. Benefits and Limitations.	Project Based Learning	T1 Ch17- Page 17.1- 17.18

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching	Reference (Chapter/Section/ Page Nos. of Text /Ref. Books)
	key markets, institutions, and emerging financial services.			
25-27	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Commercial Bills Market: Meaning, Difference between Commercial bills and Commercial Papers, Types, Advantages and Drawbacks. Certificate of Deposits: Types, Advantages and Drawbacks.	Project Based Learning	T1 Ch18- Page 18.1-18.16 T1 Ch19- Page 19.1-19.12
28-34	To understand the structure, components, and functions of the Indian financial	Unit-IV Foreign Exchange Market: Meaning, Exchange Rate,	Group Learning and Teaching	T1 Ch25- Page 25.1-25.39

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and b. Cooperative c. Learning d. Individual e. learning/self-study f. Game Based g. learning h. Technology based i. learning j. Peer teaching k. Problem Based l. Learning m. Project based n. Learning o. Group learning p. and Teaching	Reference (Chapter/Section /Page Nos. of Text /Ref. Books)
	system and its key markets, institutions, and emerging financial services.	Types of Exchange Rate Systems, Liability products , Asset products , Corporate banking, retail banking,.		
35-40	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Personalized Banking: Meaning, Benefits. E- Banking: Meaning, Classification, Services under E-Banking, Significance of E-Banking. Banker customer relationship, Customer service, grievances redressal mechanism	Group Learning and Teaching	R1 Ch6- Page 297-303

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	10	16-09-2025	1-08	CB
Test 2	60 Minutes	10	04-11-2025	09-17	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	**	CB
Comprehensive Exam	3 Hours	70	08-12-2025	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: 07/08/2025

Prof.Debendra Shadangi
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Odd Semester, 2025-2026

Course Handouts

Course Code	Course Title	L	P	T	U
COMH3	Financial Market Institution & 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	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/ Ref. Books)
1-3	To understand the structure,	Unit-I Meaning,	Group Learning and Teaching	

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/ Ref. Books)
	components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	definition, Characteristics, Objectives,		T1 Ch1- Page 1.1-1.30
4-8	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Functions, of financial System Component s of Indian Financial System. Fundamenta ls of Money market, capital market, forex market and derivatives market.	Group Learning and Teaching	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	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/ Ref. Books)
9-11	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	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.	Peer Teaching	T1 Ch13- Page 13.1-13.21
12-14	To understand the structure, components, and functions of the Indian	Lease Finance: Meaning, Main elements of	Peer Teaching	T1 Ch13- Page 13.22-13.24

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/ Ref. Books)
	financial system and its key markets, institutions, and emerging financial services.	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		
15-17	To understand the structure, components, and functions of the Indian financial system and its key markets,	Merchant Banks: Meaning, Functions. Working Capital: Working	Peer Teaching	T1 Ch13- Page 13.23-13.30 R2 Ch22- Page 22.1-22.70

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/ Ref. Books)
	institutions, and emerging financial services.	capital financing by banks.		
18-20	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Unit-III Call Money Market: Meaning, Call money market in India, Feature of Call money market.	Project Based Learning	T1 Ch16- Page 16.1- 16.17
21-24	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Treasury Bills Market: Meaning, features, Types. Benefits and Limitations.	Project Based Learning	T1 Ch17- Page 17.1- 17.18

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/ Ref. Books)
25-27	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Commercial Bills Market: Meanng, Difference between Commercial bills and Commercial Papers, Types, Advantages and Drawbacks. Certificate of Deposits: Types, Advantages and Drawbacks.	Project Based Learning	T1 Ch18- Page 18.1-18.16 T1 Ch19- Page 19.1-19.12
28-34	To understand the structure, components, and functions of the Indian financial system and its key	Unit-IV Foreign Exchange Market: Meaning, Exchange Rate, Types	Group Learning and Teaching	T1 Ch25- Page 25.1-25.39

Lecture Nos.	Learning Objective	Topics to be covered	Pedagogical Approaches a. Collaborative and Cooperative Learning b. Individual learning/self-study c. Game Based learning d. Technology based learning e. Peer teaching f. Problem Based Learning g. Project based Learning h. Group learning and Teaching	Reference (Chapter/Sec. /Page Nos. of Text/ Ref. Books)
	markets, institutions, and emerging financial services.	of Exchange Rate Systems, Determination of exchange rate system.		
35-40	To understand the structure, components, and functions of the Indian financial system and its key markets, institutions, and emerging financial services.	Personalized Banking: Meaning, Benefits. E- Banking: Meaning, Classification, Services under E-Banking, Significance of E-Banking.	Group Learning and Teaching	R1 Ch6- Page 297-303

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Date: 11/08/2025



Dr.W RAMANA RAO
Instructor-in-charge