

The ICFAI University, Raipur



Faculty of Commerce

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

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The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CSC121	Business Accounting	3	0	1	4

Instructor-in-charge: Dr.ABHA SHUKLA

Learning Objectives:

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

1. Students acquire conceptual knowledge on Business Accounting
2. Students learn to classify and record various business transactions.
3. Students will get the knowledge about partnership and will learn to prepare partnership account.
4. Prepare branch account, hire purchase account and non-trading intuition

Text Book T1	Business Accounting Shukla S.M Sahitya Bhawan Publication; Agra
Reference Books R1	Financial Accounting Karim and Khanuja: SBPD Publishing House: Agra
Swayam S1	https://onlinecourses.swayam2.ac.in/nce20_sc39/preview
Swayam S2	https://onlinecourses.swayam2.ac.in/nou22_cm02/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. Project based Learning	Reference (Chapter/Sec. /Page Nos. of Text/Ref. Books)
1-3	Unit – 1: Accounting for Partnership Firm	Fundamental of Partnership Firm, Partnership Deed	a. Group Learning and Teaching.	T1 & R1

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)
4-6	Partnership Firm	Final Accounts of a Firm, Admission of new partner- Numerical problems	a. Group Learning and Teaching.	T1 & R1
7-10	Partnership Firm	Retirement of a partner- Numerical problems	a. Group Learning and Teaching	T1 & R1
11-13	Partnership Firm	Death of a partner- Numerical problems	a. Group Learning and Teaching.	T1 & R1
14-18	Unit II: Dissolution of a partnership firm	Dissolution of a partnership firm- Numerical problems	a. Group Learning and Teaching	T1 & R1
19-20	Amalgamation of partnership firms	Meaning, concept and accounting aspects	a. Group Learning and Teaching	Notes
21-23	Limited Liability Company	Conversion of partnership firm into Limited Liability Company.	a. Group Learning and Teaching.	Notes

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)
24-26	Unit III: Accounting for Hire-Purchase Transaction	Journal entries and ledger account	a. Group Learning and Teaching	T1 & S1
27-32	Hire-Purchase system	Accounting for Instalment Purchase System- Numerical problems	a. Group Learning and Teaching.	T1 & S1
33-38	Unit IV: Accounting for Non-Trading Institutions	Concept and accounting aspects	a. Group Learning and Teaching.	T1 & S1
39-40	Accounting for Inland Branches	Concept of dependent and Independent branches, accounting aspects	a. Group Learning and Teaching	T1 & S2
41-45	Branch accounts	Numerical problems	a. Group Learning and Teaching.	T1 & S2

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	17-02-2025	1-20	CB
Test 2	60 Minutes	10	07-04-2025	21-40	OB
Quiz/Assignment/Lab	20 Minutes	10	**	---	CB
Comprehensive Exam	3 Hours	70	01-05-2025	1- 45	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: 10/01/2025

Dr.ABHA SHUKLA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CSC122	Business Mathematics	3	0	1	4

Instructor-in-charge: Mr.RAHUL DODEJA

Learning Outcomes:

1. Understand the basic concepts of Business Mathematics
2. Aims to familiarize the learners with the basic mathematical tools
3. With special emphasis on applications to business and economics situations.

Text Book T1	Dr.S.M Shukla, and Dr.S.K Jain, Sahitya Bhawan Publication, Agra (Hindi and English Medium)
Reference Book R1	Bharti Krishna Tirha, Jagadguru Swami
Reference Book R2	Dr.Karim and Agarwal, Business Mathematics SBOD Publishing House, Agra (hindi and English Medium)
Reference Book R3	Agrawal Dr.Mahesh Businss Mathematics Ram Prasad and Sons Bhopal

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 (Ch/Sec. /Page Nos. of Text/Ref. Books)
1	To understand the basics of Bus. Mathematics	Unit – I: Introduction to Bus. Mathematics Brief history of Vedic mathematics in IKS	a. Group Learning and Teaching	R1 Ch1- Page 3-7

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 (Ch/Sec. /Page Nos. of Text/Ref. Books)
2-5	To understand the Meaning of Vedic mathematics	Methods and practice of quick calculation of addition, multiplication, division, square and square root of numbers through Vedic mathematics, method of quick verification of answers from Digit Sum.	a. Group Learning and Teaching	R1 Ch1- Page 8-19
8-12	To understand the : Simultaneous Equation:	Meaning, Characteristics, Methods of Solving Equation in Two Variables Graphical, Substitution, Elimination and Cross Multiplication.	a. Group Learning and Teaching	T1 Ch1- Page 1-25
13-18	To understand the Basic Financial Arithmetic	Unit–II: Simple interest- Principal, amount, concept of real and nominal rate of interest, time, rate, principal and amount.	a. Group Learning and Teaching	T1 Ch6- Page166 -181

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 (Ch/Sec. /Page Nos. of Text/Ref. Books)
19-23	To understand the Compound Interest	Compound interest- Principal, amount, concept of real and nominal rate of interest, time, rate, principal and amount	a. Group Learning and Teaching	T1 Ch7- Page 182-200
24-25	Logarithm and Antilogarithm	Practical use of Logarithm and antilogarithm table.	a. Group Learning and Teaching	T1 Ch5-138-150
26-28	To understand Commercial Arithmetic	Unit III: Ratio and Proportion – Calculations of ratios & pro	a. Group Learning and Teaching	T1 Ch12- Page 249-260
29-30	To understand Arithmetic Average	Meaning, function, merits & demerits, calculations of Average	a. Group Learning and Teaching	T1 Ch14- Page 288-301
31-33	To understand the Percentage.	Meaning, function, merits & demerits, calculations of percentage	a. Group Learning and Teaching	T1 Ch15- Page 311-320

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 (Ch/Sec. /Page Nos. of Text/Ref. Books)
34-36	To understand the.: Commercial Arithmetic-II,	Unit IV: Commission, Brokerage, Discount	a. Group Learning and Teaching	T1 Ch16-341-360
37-40	To understand the Commercial Arithmetic-II,	Profit & loss	a. Group Learning and Teaching	T1 Ch17- Page 365-380

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	17-02-2025	1-20	CB
Test 2	50 Minutes	10	07-04-2025	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	05-05-2025	1- 40	CB

** To be announced in the class

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Make-up Policy: Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the 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: 25-01-2025

**Mr.Rahul Dodeja
Instructor-in-charge**

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CSC123	Business Environment	3	0	1	4

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Objectives:

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

1. How to evaluate business and its environment.
2. Students would be acquainted with business objectives, dynamics of business and environment,
3. Acquainted with the various types of business environment and its analysis.

Text Book T1	Business Environemtn, Sinha V.C Sahitya Publication
Text Book T2	Singh Dr. S K Sahitya Publication
Text Book T3	Business Environment Singh R Kalyani Publisher
Reference Book R1	Gupta C B, Sultan Chand and Sons
Reference Book R2	Francis, Cherunilan, Himalaya Publishing House

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	To Understand the Business Environment and its types.	Type of Environment Internal, external, micro and macro environment.	a. Group Learning and Teaching	T1,Chap 1 Pg no.1-27, R2

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)
02	To study the competitive structure of industry.	Competitive structure of industry,	a. Group Learning and Teaching	T1,Chap 2 28-29 ,R2
03	To study the environmental analysis and strategic management	Environmental analysis and strategic management	a. Group Learning and Teaching	T1Chap 2 30-43,R2
04	To study the environmental analysis and strategic management	Environmental analysis and strategic management	a. Group Learning and Teaching	T1Chap 2 30-43,R2
05	To study about the managing diversity	Managing diversity,	a. Group Learning and Teaching	T1,Chap 3 44-48 , R2
06	To study about the managing diversity	Managing diversity.	a. Group Learning and Teaching	T1,Chap 3 44-48 , R2
07	To know about the scope of business.	scope of business	a. Group Learning and Teaching	T1,Chap 3 50 R2
08	To know about the characteristics of business.	Characteristics of business.	a. Group Learning and Teaching	T1,Chap3 51-52 R2
09	To know about the objectives and uses of business.	Objectives and the uses of study.	a. Group Learning and Teaching	T1,Chap 3 52-55 R2

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)
10	To understand and the process and limitations of environmental analysis.	Process and limitations of environmental analysis	a. Group Learning and Teaching	T1Chap 2 30-43,R2
11	To understand the economic problem of growth.	Economic Problem of Growth: Economic Inflation,	a. Group Learning and Teaching	T1,Chap 4 Pg no.58-68, R2
12	To understand the economic problem of growth.	Economic Problem of Growth: Economic Inflation,	a. Group Learning and Teaching	T1,Chap 4 Pg no.58-68, R2
13	To study the parallel economy	Parallel Economy	a. Group Learning and Teaching	T1,Chap 5 pg.no.70-83 ,R2
14	To study the parallel economy	Parallel Economy	a. Group Learning and Teaching	T1,R2
15	To know about the Industrial sickness.	Industrial Sickness,	a. Group Learning and Teaching	T1,Chap 6 Pg.no. 85-97,R2
16	To understand the factors of growth.	Factors of Growth: Foreign Direct Investment (FDI),	a. Group Learning and Teaching	T1,Chap 7 99-100 ,R2

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)
17	To understand the FDI	Foreign Direct Investment (FDI),	a. Group Learning and Teaching	T1,Chap 7 99-100 ,R2
18	To understand the FPI	Foreign Portfolio Investment (FPI),	a. Group Learning and Teaching	T1,Chap 7 pg.no.101-103, R2
19	To know about MSMEs.	Micro, Small and Medium Enterprises (MSMEs)	a. Group Learning and Teaching	T1,Chap 8 pg.no.105-108, R2
20	To know about MSMEs	Micro, Small and Medium Enterprises (MSMEs)	a. Group Learning and Teaching	T1,Chap 8 pg.no.105-108, R2
21	To know about the government policies.	Govt. Policies:.,	a. Group Learning and Teaching	T1,Chap 17 Pg.no.224-235, Pg.no.236-244 R2
22	To know about the Export Import Policy	Export-Import Policy,	a. Group Learning and Teaching	T1,Chap 16 Pg.no.205-223 R2
23	To know about the Monetary and Fiscal Policy	Monetary and Fiscal Policy	a. Group Learning and Teaching	T1,Chap 17 pg no.224-244, R2
24	To understand the Privatization,Liberalization,Glob alization	Privatization, Liberalization, Globalization	a. Group Learning and Teaching	T1,Chap19 Pg.no.245-263, R2

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)
25	To understand the Privatization, Liberalization, Globalization	Privatization, Liberalization, Globalization	a. Group Learning and Teaching	T1,Chap19 Pg.no.245-263, R2
26	To describe the introduction of Indian Economic Demonetization, Disinvestment, Planning.	A brief Introduction of Indian. Economic Demonetization, Disinvestment, Planning.	a. Group Learning and Teaching	T1,R2 T1,Chap 20 pg.no.264-269, R2
27	To describe the introduction of Indian Economic Demonetization, Disinvestment, Planning.	Demonetization, Disinvestment, Planning	a. Group Learning and Teaching	T1,Chap 20 pg.no.264-269, R2
28	To understand the Niti Aayog	NITI AAYOG.	a. Group Learning and Teaching	T1,Chap 24 pg.no. 299-304, R2
29	To study the Industrial Policy of Chhattisgarh	Industrial Policy of Chhattisgarh	a. Group Learning and Teaching	T1,Chap 22 Pg.275- 289, R2
30	To study the Industrial Policy of Chhattisgarh	Industrial Policy of Chhattisgarh	a. Group Learning and Teaching	T1,Chap 22 Pg.275- 289, R2

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)
31	To understand the International Environment	International Environment.	a. Group Learning and Teaching	T1,Chap 9 Pg.no. 111-121, R2
32	To understand the International Economic Group.	International Economic Groups	a. Group Learning and Teaching	T1,R2 T1,Chap 11 Pg.no.128-144,R2
33	To study the GATT,WTO, UNCTAD,World Bank	GATT, WTO, UNCTAD, World Bank	a. Group Learning and Teaching	T1,Chap 11 Pg.no.128-144,R2
34	To understand the topic IMF, TRIPS,TRIMS	IMF, TRIPS, TRIMS	a. Group Learning and Teaching	T1,Chap 14 Pg no.176-189 Pg no.145-149 R2
35	To understand the Regional Trade Agreements	Regional Trade Agreements;	a. Group Learning and Teaching	T1, Chap 15 Pg no.190-191, R2
36	To understand the European Union(EU),ASEAN	European Union (EU), ASEAN,	a. Group Learning and Teaching	T1,Chap 15 Pg.no. 192-197 R2

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)
37	To understand trends in World Trade	Trends in World Trade and	a. Group Learning and Teaching	T1,Chap 9 Pg.no.111-121 R2
38	To understand the problems of developing countries.	The Problems of Developing Countries,	a. Group Learning and Teaching	T1,Chap 9 Pg.no.111-121 R2
39	To know about foreign trade and economic growth.	Foreign Trade and Economic Growth	a. Group Learning and Teaching	T1,Chap 10 pg.no. 122-127 R2
40	To study SAARC,NAFTA A.	SAARC,NAFTA.	a. Group Learning and Teaching	T1, Chap 15 pg no.198-203 R2

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	10	18-02-2025	1-20	CB
Test 2	60 Minutes	10	08-04-2025	21-40	OB
Quiz/Assignment/Lab	20 Minutes	10	**	---	CB
Comprehensive Exam	3 Hours	70	07-05-2025	1- 40	CB

** To be announced in the class

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Make-up Policy: Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the 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: 12/01/2025

Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CGE124	Computer Fundamentals and MS Office	3	0	1	4

Instructor-in-charge: Dr.PINKEY CHOUHAN

Learning Objectives:

Upon Successful Completion of this Course, Students will be able to:

1. Understanding computer components and basic concepts.
2. Proficiency in MS Word for document creation and formatting.
3. Mastery of MS Excel for data analysis using formulas and charts.
4. Skills in designing effective presentations using MS PowerPoint.
5. File management and storage techniques.
6. Knowledge of internet usage, web security, and email management.
7. Troubleshooting basic computer issues and maintaining system health

Text Book T1	Computer Fundamental, Pradeep K. Sinha, Sixth Edition BPB Publication.
Reference Book R1	Fundamentals of computers. 6th edition, V. Rajaraman, Neeharika Adabala
Reference Book R2	Digital Computer Electronics: An Introduction to microcomputers by Albert Malvino and Jerald Brown, Tata MC Graw Hill
Reference R3	Microsoft Office 200 Marquis
NPTEL	http://www.nptelvideos.in/2012/11/computer-organization.html
SWAYAM	https://onlinecourses.swayam2.ac.in/cec19_cs06/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. Project Based Learning	Reference (chapter/sec./Page No.s of Text/Ref. Books)
1-2	Introduction to Computers	Introduction to ITT, Basics concept of IT, Concept of data and information, History of computers	a. Group Learning and Teaching	T1: Chap 1, Chap 2
3-5	To understand Basic Computer Organization	Generations and classification of Computers	a. Group Learning and Teaching	T1 : Chap 12
6-7	To learn about Components of Computer system	Input and Output devices, storage devices, memory hierarchy	a. Group Learning and Teaching	T1: Pg 19-22
8-9	To Understand Software	Software and its need, Types of Software: System software, application software, utility software, Firm ware.	c. echnology based Learning	T1: Pg 180-185
10-12	To Understand Programming language	Types of operating system, Language translator, Types of Programming Languages	c.Technology based Learning	T1: Pg 23-35, T1: Pg 220- 250

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 No.s of Text/Ref. Books)
13-16	To Understand MS Word	Overview of MS Word, Document creation, formatting, and editing, Styles, templates, and advanced formatting techniques, Mail merge.	d. Peer teaching	R3: Pg 69-86
17-19	To Understand MS Excel	Overview of Excel, Data entry, formulas, and functions, Creating and customizing charts and graphs	e. Project based Learning.	R3: Pg 639-676
20-22	To Understand MS PowerPoint and Access	Overview of PowerPoint, Designing and formatting presentations, adding multimedia elements and animations, Overview of MS Access, Introduction to DBMS, Features of DBMS, Working with database and tables.	e. Project based Learning.	R3: Pg 287-312
23-25	To Understand Number System	Logic Gates and their truth tables, Number System (Binary, Decimal, Octal, Hexadecimal) and conversions	c. Technology Based Learning	T1 : Chap 3, Chap 5

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 No.s of Text/Ref. Books)
26-28	To Understand Computer Network	Communication process, Communication and system elements, Analog and digital signal, mode of communication, Technical foundation of Internet, history of Internet, Internet Service Provider (ASP), ARPANET	c. Technology Based Learning	T1: Pg 346- 250
29-30	To understand Web Terminologies	Communication media: Wired and Wireless. Computer Network: Types, criteria, advantages and disadvantages	b. Game Based Learning	T1: Pg 383- 388
31-34	To understand Web Concepts	Topology, LAN and other network related protocols, OSI reference model and TCP/IP model.	d. Peer teaching	T1: Pg 392- 400
35-38	To understand Web Terminologies	Services Available on Internet; Internet Applications : E-mail, WWW and file transfer .Internet addressing , Client server computing, Domain name system (DNS)	a. Group Learning and Teaching	T1: Pg 346- 250

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 No.s of Text/Ref. Books)
39-42	To understand Web Services and latest trends	Search Engine, Internet Security – Fire walls, Encryptions etc., Multimedia, Artificial Intelligence, Machine learning, Cloud computing, SWAYAM, NPTEL	e. Project Based Learning	T1: Pg 400-405

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	18-02-2025	1-20	CB
Test 2	60 Minutes	10	08-04-2025	21-40	OB
Quiz/Assignment/Lab	20 Minutes	10	**	---	CB
Comprehensive Exam	3 Hours	70	09-05-2025	1- 40	CB

** To be announced in the class

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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: 15/01/2025

Dr.PINKEY COHUHAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2024-2025
Course Handouts

Course Code	Course Title	L	P	T	U
CAE125	English Language	1	0	1	2

Instructor-in-charge: Dr.RITU ATUL BENJAMIN

Learning Outcomes:

After successful completion of the course student will be able to

1. Understand the concept, importance and English Language.
2. Learn the usage of effective Communication and draw benefit from it.
3. Develop listening, writing and speaking skills.
4. Develop conversational Skill.

Text Books T1	English Language Skills Aruna Koneru
Reference Books R1	Everyday English Delhi: Pearson, 2005
Reference Book R2	English at the Workplace. Delhi Macmillan, 2006
Reference Book R3	Wren and Martin

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
1-2	Develop effective communication skills	Communication Skills	Group Learning and Teaching	ELS Unit 1
3-4	Develop Reading Skills	Reading	Group Learning and Teaching	ELS Unit 7

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
5-8	Develop understanding of different reading abilities	Textual Reading	Peer teaching	ELS Unit 7
9-12	Practice Comprehension	Comprehension Exercises	Group Learning and Teaching	ELS Unit 7
13-15	Build real life conversation skills	Vocabulary Enrichment	Group Learning and Teaching	ELS Unit 4
16-17	Improve on Grammar	Grammar	Group Learning and Teaching	R3
17-18	Develop Speaking Skills	Speaking	Group Learning and Teaching	ELS Unit 15
19-20	Develop Listening Skills	Listening	Group Learning and Teaching	ELS Unit 8

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	5	19-02-2025	1-8	CB
Test 2	60 Minutes	5	09-04-2025	9-15	OB
Quiz/Assignment/Lab	Continuous	10	**	---	CB
Comprehensive Exam	3 Hours	30	12-05-2025	1- 20	CB

** To be announced in the class

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OB= Open Book

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Date: 10/01/2025

Dr.RITU ATUL BENJAMIN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
CSK126	Collective Bargaining and Negotiation Skills	1	0	1	2

Instructor-in-charge: Dr.W RAMANA RAO

Learning Outcomes:

1. Illustrate different theories of collective bargaining
2. Analyze the practical aspects of collective bargaining process
3. Evaluate types of negotiation and manage a negotiation process
4. Demonstrate the vital skills during a negotiation process.

Text Book T1	Essentials of Human Resource Management and Industrial Relations by: P. Subba Rao. Himalaya Publishing House.
Reference Book R1	Dynamics of Industrial Relations by: Mamoria & Gankar. Himalaya Publishing House.

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)
1	Illustrate different theories of collective bargaining;	Unit I: Collective Bargaining Concept and Characteristics of Collective Bargaining; Collective Bargaining and Stakeholders;	a. Group Learning and Teaching.	T1 Ch20- Page 570-590. R2 Ch15-Page 346-380.

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)
2	Illustrate different theories of collective bargaining;	Theories of Collective Bargaining: Hicks' Analysis of Wage Setting under Collective Bargaining,	a. Group Learning and Teaching.	T1 Ch20- Page 570-590. R2 Ch15-Page 346-380.
3-4	Illustrate different theories of collective bargaining;	Conflict-choice model of negotiation, A Behavioural Theory of Labor Negotiation.	a. Group Learning and Teaching.	T1 Ch20- Page 570-590. R2 Ch15-Page 346-380.
5-6	Analyze the practical aspects of collective bargaining process;	Unit II: Collective Bargaining in India Legal Framework of Collective Bargaining; Units and Levels of Collective Bargaining,	a. Group Learning and Teaching.	T1 Ch20- Page 570-590. R2 Ch15-Page 346-380.

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)
7-9	Analyze the practical aspects of collective bargaining process;	Coverage and Duration of Agreements, International Collective Bargaining; Factors Influencing Bargaining Units and Levels; Subject Matters of Collective Bargaining; Hurdles in the Bargaining Process.	a. Group Learning and Teaching.	T1 Ch20- Page 570-590. R2 Ch15-Page 346-380.
10	Evaluate types of negotiation and manage a negotiation process.	Unit III: Negotiating a Contract Meaning of Negotiations; Features and Elements of Negotiation;	a. Group Learning and Teaching. e. Project based	Faculty Notes
11-12	Evaluate types of negotiation and manage a negotiation process.	Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining	a. Group Learning and Teaching. e. Project based	Faculty Notes

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)
13-14	Evaluate types of negotiation and manage a negotiation process.	Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labor Contracts.	a. Group Learning and Teaching. e. Project based	Faculty Notes
15-16	Evaluate types of negotiation and manage a negotiation process.	Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model.	a. Group Learning and Teaching. e. Project based	Faculty Notes
17	Demonstrate the vital skills during a negotiation process.	Unit IV: Negotiation Skills: Negotiation process; Effective negotiation – Preparing for negotiation,	a. Group Learning and Teaching. d. Peer teaching	Faculty Notes
18	Demonstrate the vital skills during a negotiation process.	Negotiating Integrative agreements; Negotiation and Collective Bargaining -	a. Group Learning and Teaching.	Faculty Notes

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)
19-20	Demonstrate the vital skills during a negotiation process.	Approaches and Phases in Collective Bargaining, Coalition and Fractional Bargaining, Impasse Resolution, Contract Ratification.	a. Group Learning and Teaching.	Faculty Notes

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	05	19-02-2025	1-20	CB
Test 2	60 Minutes	05	09-04-2025	21-40	OB
Quiz/Assignment/Lab	Continuous	05	**	---	CB
Comprehensive Exam	3 Hours	35	14-05-2025	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: 12/01/2025

Dr.W RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

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

Instructor-in-charge: Mr.SHUBHUM DEWANGAN

Learning Outcomes:

1. Understanding ecological concepts like biodiversity, ecosystems, and human impact
2. Analysing complex environmental issues, identifying root causes, and developing solutions.
3. Appreciating the natural world and developing a sense of responsibility for environmental protection.
4. Communicating environmental issues effectively and collaborating with others to address challenges
5. Taking action to address environmental issues in communities and beyond

Text Book T1	A Textbook of Environmental studies Dr.D K Asthana, Dr.Meera Asthana
Text Book T2	A Text Book on Environmental Chemistry and Pollution Controll Dr.S S Dara and D D Mishra
Reference Book R1	A.K Dey (Eastern LTD.)

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)
1-2	To understand the Environmental Science.	Unit – I: Introduction to Environmental Science. Importance of	a. Group Learning and Teaching	T1: - Page 3

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)
		Environmental Studies, Scope and Multidisciplinary Nature.		
3-5	To understand Environmental Segments & Degradation	Environmental Segments & Degradation, Types and Case studies of environmental degradation	a. Group Learning and Teaching	T1: - Page 4-13
5-8	To understand the concept and components of ecosystem	Concept of Ecosystem: Fundamental of Ecology and Ecosystem, Components of ecosystem, food-chain, food- web, trophic levels, energy flow, cycling of nutrients.	b. Game based learning e. Project based Learning.	T2: - Page 261-276
9-11	To understand the major types of ecosystems.	Major ecosystem types (forest, grass land and aquatic ecosystem).	a. Group Learning and Teaching	T2: - Page 277-288
12-13	To understand the sources of air pollution and describe the	Unit – II: Air Pollution: Atmospheric composition, energy balance, classification of air pollutants.	a. Group Learning and Teaching	T2: - Page 26-53

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)
14-17	types of air pollutants.	Source and effect of pollutants – Primary (CO, SO _x , NO _x , particulates, hydrocarbons), Secondary pollutants [photochemical smog, acid rain, ozone, PAN (Peroxy Acetyl Nitrate)].	c. Technology based Learning	
18-20		Greenhouse effect, ozone depletion, atmospheric stability and temperature inversion, Gaseous Pollutants & Control Techniques.	e. Project based Learning.	
21-22	To understand the sources of water pollution and waste water treatments.	UNIT – III: Water Pollution: Introduction, classification of water pollutants,	a. Group Learning and Teaching	T2: - Page 53-74
23-25		Sources and effect of water pollution, types of pollutants, Determination and significance of D.O., B.O.D., C.O.D. in waste water	d. Peer teaching	

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)
26-29		Eutrophication, methods and equipment used in waste water treatment preliminary, secondary and tertiary.	c. Technology based Learning	
30-32	To understand the sources of Land pollution and their preventive measures.	UNIT – IV Land Pollution & Noise Pollution: Lithosphere, pollutants (agricultural, industrial, urban waste, hazardous waste), their origin and effect.	a. Group Learning and Teaching e. Project based Learning.	T2: - Page 110-147
33-36		Collection of solid waste, solid waste management, Recycling and reuse of solid waste and their disposal techniques (open dumping, sanitary land filling, thermal, composting).	e. Project based Learning.	
37-40	To understand the sources of noise pollution and their control measures.	Noise Pollution: Sources, effect, standards and control.	c. Technology based Learning	R1: - Page 194-199

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	17-02-2025	1-20	CB
Test 2	60 Minutes	10	07-04-2025	21-40	OB
Quiz/Assignment/Lab	Continous	10	**	---	CB
Comprehensive Exam	3 Hours	70	01-05-2025	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: 11/01/2025

Mr.SHUBHUM DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2024-2025
Course Handouts

Course Code	Course Title	L	P	T	U
COM242	Cost Accounting	3	0	0	3

Instructor-in-charge: Mr.RAHUL DODEJA

Learning Outcomes:

After Successful completion of the course student will be able to

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

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

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)
1-3	To Understand Introduce concept	Unit-I Meaning, scope, objectives and advantages of cost accounting	a. Group Learning Teaching	T 1 Ch-1 1.1-1.18

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)
4-8	To Understand Elements of Material cost	Material /inventory control techniques-FIFO, LIFO, Simple Average, Weighted Average, accounting treatment and control of losses	a. Group Learning Teaching	T1 Ch-2 2.1-2.40
9-13	To Understand Labor Cost	Unit-II Accounting and control of labor cost, time keeping and time booking, concept and treatment of idle time, over time, Labor turnover, methods of wage payment and incentive schemes	a. Group Learning Teaching	T1 Ch-3 3.1-3.20
14-18	To Understand Overhead	Classification, allocation, apportionment and absorption of overhead	a. Group Learning Teaching	T1 Ch-4 4.1-4.20
19-25	To Understand Unit costing.	Unit-III Costing Procedure, Cost Sheet, practical questions of cost sheet	a. Group Learning Teaching	T1 Ch-5 5.1,5.37

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)
26-33	To Understand Contract costing	Unit-IV Features of contract costing procedure, accounting for contract, Practical questions of contract	a. Group Learning Teaching	T1 Ch-7 7.1 -7.32
34-42	To Understand Process Costing	Meaning, features, procedure, format and practical questions of process costing	a. Group Learning Teaching	T1 Ch-8 8.1-8.40

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	17-02-2025	1-20	CB
Test 2	60 Minutes	10	7-04-2025	21-40	OB
Quiz/Assignment/Lab	Continuous	10	**	---	CB
Comprehensive Exam	3 Hours	70	01-05-2025	1- 40	CB

** To be announced in the class

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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: 20/01/2025

Mr.RAHUL DODEJA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2024-2025
Course Handouts

Course Code	Course Title	L	P	T	U
COM243	Income Tax Law and Practice	3	0	0	3

Instructor-in-charge: Dr.SHWETA DEWANAGAN

Learning Objectives:

After Successful completion of the course, the student will be able:

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

Text Book T1	H.C Mehrota and Goval, Sahitya Bhavan Publication
Text Book T2	Dr.D S Mukharjee, Sanjay Sahitya Bhavan
Text Book T3	Dr.R K Jain Rajeev Bansal, Sahitya Bhavan Pblication and Distributors
Reference Books R1	Dr.Vinod K singhanian and Dr.Kapily Singhanian Taxmann,s

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)
1-2	Income tax	Introduction Income Tax, basic oncept	a. Group Learning and Teaching.	T1 & T3
3-4	All definition and Agricultural Income	Definition, Condition, Types and concept of agricultural	a. Group Learning and Teaching.	T1 & T3

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)
5-6	Residence and tax Liability	Determination of residential status	a. Group Learning and Teaching	T1
7-9	Residence and tax Liability	Solved numerical questions	a. Group Learning and Teaching.	T1
10-15	All heads of income; Income from salary	Rules and regulations of income from salary; allowances, perquisites, provident fund	a. Group Learning and Teaching	T1,T2 & T3
16-20	Income from salary	Solved numerical questions	e.Project based Learning.	T1
21-22	Income from house property	Provisions related to house property	a. Group Learning and Teaching.	T1 & T3
23-24	Income from house property	Solved numerical questions	a. Group Learning and Teaching	T1
25-27	Profit & gains of business or profession	Policy related to business or profession	a. Group Learning and Teaching.	T2 & T3
28-30	Profit & gains of business or profession	Solved numerical questions	a. Group Learning and Teaching.	T1

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)
31-32	Income from capital gain	Provisions of capital gain	a. Group Learning and Teaching	T1 & T3
33-35	Income from capital gain	Solved numerical questions	a. Group Learning and Teaching.	T1
36-37	Income from other sources	Provisions of other sources	a. Group Learning and Teaching.	T1 & T3
38-42	Income from other sources	Solved numerical questions	e. Project based Learning.	T1

Evaluation Components:

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	18-02-2025	1-20	CB
Test 2	60 Minutes	10	8-04-2025	21-30	OB
Quiz/Assignment	20 Minutes	10	**	31-35	CB
Comprehensive Exam	3 Hours	70	07-05-2025	1- 42	CB

** To be announced in the class

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Date: 20/01/2025

Dr.SHWETA DEWANGAN
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

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

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes:

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

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

Text Book T1	Financial Accounting Karim & Khanuja Sahitya Publication
Text Book T2	Financial Accounting, S.M Shukla Sahitya Bhawan Publication
Reference Book R1	Tally Computech Publication LTD Tally
Reference Book R2	Tally Power of Simplicity V & S Publication
Reference Book R3	Tally Simple Steps Dreamtech Press

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	Accounting	Accounting: Meaning, Characteristics, Nature	a. Group Learning and Teaching	T1,T2
02	Accounting concepts	Scope, Need, Objectives of accounting, Accounting conventions	a. Group Learning and Teaching	T1,T2

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)
03	Accounting	Accounting concepts, Double entry system, Account: Meaning, Types, Rules for debit and credit	a. Group Learning and Teaching	T1,T2
04	Accounting	Journal entries : Question-I	a. Group Learning and Teaching	T1,T2
05	Accounting	Journal entries : Question-II	a. Group Learning and Teaching	T1,T2
06	Accounting	Journal entries : Question-III	a. Group Learning and Teaching	T1,T2
07	Accounting	Journal entries : Question-IV	a. Group Learning and Teaching	T1,T2
08	Accounting	Trial Balance	a. Group Learning and Teaching	T1,T2
09	Accounting	Financial Statement	a. Group Learning and Teaching	T1,T2
10	Accounting	Financial Statement		T1,T2
11	Computerized accounting,	Difference between computerized and manual accounting, advantages, limitations, Tally: Features, Advantages , Limitation	a. Group Learning and Teaching	T1,R1,R2

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)
12	Computerized accounting,	Tally license, Installation, Tally window	c.Technology based Learning	T1,R1,R2
13	Computerized accounting,	Company: creation, loading, Shutting, alteration , deleting	c.Technology based Learning	T1,R1,R2
14	Computerized accounting,	Company features, Configuring	c.Technology based Learning	T1,R1,R2
15	Computerized accounting,	Groups	c.Technology based Learning	T1,R1,R2
16	Computerized accounting,	Groups	c.Technology based Learning	T1,R1,R2
17	Computerized accounting,	Ledger	c.Technology based Learning	T1,R1,R2
18	Computerized accounting,	Ledger, Accounting vouchers	c.Technology based Learning	T1,R1,R2
19	Accounting vouchers	Accounting vouchers-I	c.Technology based Learning	T1,R1,R2
20	Accounting vouchers	Accounting vouchers-II	c.Technology based Learning	T1,R1,R2
21	Accounting vouchers	Accounting vouchers	c.Technology based Learning	T1,R1,R2

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)
22	Accounting vouchers	Accounting vouchers	c.Technology based Learning	T1,R1,R2
23	Accounting vouchers	Accounting vouchers	c.Technology based Learning	T1,R1,R2
24	Accounting vouchers	Accounting vouchers	c.Technology based Learning	T1,R1,R2
25	Accounting vouchers	Accounting vouchers	c.Technology based Learning	T1,R1,R2
26	Accounting vouchers	Accounting vouchers	c.Technology based Learning	T1,R1,R2
27	Accounting vouchers	Cost category, Cost centre	c.Technology based Learning	T1,R1,R2
28	Accounting vouchers	Inventory: unit of measure , stock group, stock item	c.Technology based Learning	T1,R1,R2
29	Accounting vouchers	Stock categories	c.Technology based Learning	T1,R1,R2
30	Accounting vouchers	Location (godown), Transfer of stock	c.Technology based Learning	T1,R1,R2
31	Vouchers with inventory	Vouchers with inventory	c.Technology based Learning	T1,R1,R2

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)
32	Vouchers with inventory	Vouchers with inventory	c.Technology based Learning	T1,R1,R2
33	Vouchers with inventory	Vouchers with inventory	c.Technology based Learning	T1,R1,R2
34	Vouchers with inventory	Vouchers with inventory	c.Technology based Learning	T1,R1,R2
35	Vouchers with inventory	Vouchers with inventory	c.Technology based Learning	T1,R1,R2
36	Vouchers with inventory	Bank Reconciliation	c.Technology based Learning	T1,R1,R2
37	Vouchers with inventory	Bank reconciliation	c.Technology based Learning	T1,R1,R2
38	Vouchers with inventory	Report	c.Technology based Learning	T1,R1,R2
39	Vouchers with inventory	Display	c.Technology based Learning	T1,R1,R2
40	Vouchers with inventory	Revision	c.Technology based Learning	T1,R1,R2

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	10	18-02-2025	1-20	CB
Test 2	60 Minutes	10	08-04-2025	11-24	OB
Quiz/Assignment/Lab	20 Minutes	10	**	25-40	CB
Comprehensive Exam	3 Hours	70	09-05-2025	1- 40	CB

** To be announced in the class

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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: 20/01/2025

Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

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

Instructor-in-charge: Prof.DEBENDRA SHADANGI

Learning Outcomes:

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

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

Text Book T1	Strategic Management by A Bhandari and R P Verma (Mc Graw Hills)
Reference Books R1	Strategic Management By Richard
Reference Books R2	Strategic Management By R M Srivastave & Shubhra Verma
SWAYAM	https://swayam.gov.in/course/management/direct

Lecture-Wise-Plan:

Lecture No	Learning Objective	Topics to be covered	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/No of Text/Ref Books)
1-2	Introduction to strategic Management	Strategic leadership, Factors of Micro and Macro environment business, Porter's five force model	a. Group Learning and Teaching	R-I

Lecture No	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/No of Text/Ref Books)
3-4	Business Policy	Introduction to business policy Frame work of strategic model	a. Group Learning and Teaching	R-1
5-7	Functional Strategy	Vision, Mission. Objectives & Goals	a. Group Learning and Teaching	R1
8-10	Functional Strategy	Formulation Financial, Marketing Production, Human resource and Logistic strategies	a. Group Learning and Teaching	R-1
11-13	Strategic Analysis	Situational analysis, Strategic Choices SWOT and TOWS A analysis	a. Group Learning and Teaching	R-1
14-18	Strategic Planning	BCG growth share Matrix, ADL Matrix, GE Model, Michael Porters Generic Strategies	a. Group Learning and Teaching	R-1
19-23	Strategic Implementation	Issues in strategy implementation, Organization structure and Strategy	a. Group Learning and Teaching	R-1

Lecture No	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/No of Text/Ref Books)
24-28	Strategic Control	Leader Ship	a. Group Learning and Teaching	
29-32	Analyzing Strategic edge	Business Process Reengineering Concept of Benchmarking	a. Group Learning and Teaching	R-1
33-38	Total Quality Management	Product Quality, Process Service Quality	a. Group Learning and Teaching	R-1
39-40	Six Sigma	Improving Customer Satisfaction, Reducing Cycle time, Reducing defects, six sigma methodology	a. Group Learning and Teaching	R-1

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	60 Minutes	10	19-02-2025	1-20	CB
Test 2	60 Minutes	10	09-04-2025	21-40	OB
Quiz/Assignment	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	12-05-2025	1- 40	CB

** To be announced in the class

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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: 15/01/2025

Prof.DEBENDRA SHADANGI
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COMH2	Financial Management	3	0	0	3

Instructor-in-charge: Dr.W Ramana Rao

Learning Outcomes:

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

Text Book T1	Financial Management by M Y Khan and P K Jain
Reference Book R1	Financial Management by Shashi K Gupta and R K Sharma

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)
1	Understanding the basics of financial management.	Unit-I Introduction to Financial Management: Nature,	a. Group Learning and Teaching.	T1 Ch1- Page 1.3-1.26
2-3	Understanding the scope and environment of financial management.	Scope and Environment of Financial Management,	a. Group Learning and Teaching.	T1 Ch1- Page 1.3-1.7

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)
4-5	To understand Agency problem	Agency Problem, Financial Goals, Financial and Profit Planning –	a. Group Learning and Teaching.	T1 Ch1- Page 1.18-1.20
6-10	To understand the valuation of bonds and shares.	Value and Return – Valuation of Bonds and Shares.	a. Group Learning and Teaching.	T1 Ch4- Page 4.1-4.23
11	Understanding the Time value concepts.	Unit-II Time Value of Money: Capital Budgeting – Nature and significance	a. Group Learning and Teaching. d. Peer teaching	T1 Ch9- Page 9.3-9.79
12	Understanding Discounting and compounding	Time Value of Money– Discounting and Compounding,	a. Group Learning and Teaching.	T1 Ch2- Page 2.1-2.36
13	Understanding Annuity and Perpetuity	Annuity and Perpetuity	a. Group Learning and Teaching.	T1 Ch2- Page 2.1-2.36
14-16	Understanding Methods for Evaluating Capital Expenditure Proposals.	Methods for Evaluating Capital Expenditure Proposals.	a. Group Learning and Teaching. d. Peer teaching	T1 Ch10- Page 10.1-10.49

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)
17-20	Understanding Computation of Cost of Capital.	Computation of Cost of Capital.	a. Group Learning and Teaching.	T1 Ch11- Page 11.1- 11.46
21-22	To understand Risk and Return concepts.	Unit-III Portfolio Analysis: Risk and Return: Portfolio Theory and Asset Pricing Models. (CAPM & APT) Beta Estimation.	a. Group Learning and Teaching.	T1 Ch3- Page 3.1-3.43
23-24	Understanding cost of equity analysis and interpretation using ratio analysis.	Cost of Equity Analysis and Interpretation of Financial Statements using the Techniques of Ratio Analysis.	a. Group Learning and Teaching.	T1 Ch6- Page 6.1-6.81
25-27	Understanding funds flow analysis.	Funds Flow Analysis.	a. Group Learning and Teaching.	R1 Ch7- Page 7.1-7.97
28-30	Understanding DU-PONT Analysis.	DU-PONT Analysis.	a. Group Learning and Teaching.	R1 Ch9- Page 9.75-9.76

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)
31-32	Understanding the basics of working capital management.	Unit-IV Working Capital Management:– Nature of Working Capital – Need for Working Capital	a. Group Learning and Teaching.	T1 Ch13- Page 13.3-13.42
33-34	Understanding the estimation of working capital requirements.	Estimation of working Capital Requirement, Financing Working Capital Requirement,	a. Group Learning and Teaching. d. Peer teaching	T1 Ch13- Page 13.3-13.42
35-37	Understanding commercial papers management of cash and leverage.	Commercial Papers Management of Cash and Receivables – Factoring, Leverage Analysis & Capital structure: Leverage Analysis, Financial Leverage, Operating Leverage, Compound Leverage.	a. Group Learning and Teaching.	T1 Ch14- Page 14.1-14.46 T1 Ch15- Page 15.1-15.29

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)
38-40	Understanding the significance of leverage and its effect.	Significance of Leverage, its Effect on Profit, its Impact on Cost of Capital and Firms ability to raise Capital. Capital Structure: Theory and Practice. Relevance of Capital Structure.	a. Group Learning and Teaching.	T1 Ch18- Page 18.3- 18.43

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	19-02-2025	1-20	CB
Test 2	60 Minutes	10	09-04-2025	21-40	OB
Quiz/Assignment/Lab	Continuous	10	**	---	CB
Comprehensive Exam	3 Hours	70	14-05-2025	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: 10/01/2025

Dr.W Ramana Rao
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

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

Instructor-in-charge: Dr.RAMESH KUMAR YADAV

Text Book T1	Computer Fundamentals: Concepts, Systems & Applications, Pradeep K. Sinha, Priti Sinha, 6 th Edition, BPB, 2003
Text Book T2	Foundations of Computing : concepts, Systems, & Applications, Pradeep K.Sinha, Priti Sinha, 3 rd Edition, BPB, 2003
Reference Book R1	Introduction to Computing Systems (From Bits and Gates to C and Beyond, Yale N Pat and Sanjay J Patel Mc Graw Hill International, 3 rd Edition
Reference Book R2	Fundamentals of Computers, V.Rajaraman PHI, 4 th Edition, 2004

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 (Ch./Sec./ Page Nos.of Text Book)
1-2	Concept of basic computer	Introduction to computers, Basic Computer organization , Block diagram of computer,	a. Group Learning and Teaching.	Chapter 1 (T1)
3-4	Concept of CPU	Classification of computers, Organization i.e CPU, Register Computer Ethics : Hacking	b. Technology based Learning.	Chapter 2 (T1)

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 (Ch./Sec./ Page Nos.of Text Book)
5-7	Concept of Computer Security	Breach of Privacy, Computer Ethics : Intellectual Property Theft, Ethical Standards, Application of Computers	a. Group Learning and Teaching	Chapter 3 (T1)
6-9	Concept of Data representation	Data Representation and Computer Arithmetic: Number system (decimal, BCD		Chapter 4 (T1)
10-12	Concept of Data representation	octal, hexadecimal), Number system (decimal, BCD, octal, hexadecimal),	a. Group Learning and Teaching	Chapter 5 (T1)
13-15	Concept of Data representation	Addition , Substraction, Binary Arithmetic : Division, Multiplication.	a. Group Learning and Teaching	Chapter 7 (T1)
16-18	Concept of Hardware and software	What is Software, Relationship Between Hardware and Software, Types of Software,	b. Technology based Learning.	Chapter 8 (T1 & R1)

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 (Ch./Sec./ Page Nos.of Text Book)
19-25	Concept of operating system	Software Development Life Cycle. Operating Systems Introduction of O.S, Evolution of Operating System, Functions of Operating System, Types of Operating System	a. Group Learning and Teaching	Chapter 9 (T1 & R1)
26-28	Concept of Basic algorithm	Introduction to Programming, What is Algorithm, Idea of Algorithm: Steps to solve logical and numerical problems.	b. Technology based Learning.	Chapter 11 (T1 & R1)
29-30	Concept of Basic algorithm	Representation of Algorithm: Flowchart, Advantages and Limitations of Flowcharts Characteristics of Good Programming Language, Compiler, Linker, Interpreter, Syntax and Logical Errors in compilation	a. Group Learning and Teaching	Chapter 12 (T1 & R1)

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 (Ch./Sec./ Page Nos.of Text Book)
31-35	Concept of MS office, Word	Introduction to MS Office, Components and Features. MS Word: Creating Letter, Table, Fonts, Page Layout Document, Formatting, Spell, Check, Print Preview, Color, Auto Text, Inserting Picture, Word Art.	b. Technology based Learning.	(T1 & R1,R2)
35-40	Concept of MS office, Excel & power Point	MS Excel: Introduction to Excel, Queries, Graphs. PowerPoint: Introduction to PowerPoint, Creation of Slides, Inserting Pictures, Preparing Slide Show with Animation.	a. Group Learning and Teaching	(T1 & R1)

Evaluation Scheme:

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** To be announced in the class

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Make-up Policy: Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the 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: 20/01/2025

Dr.RAMESH KUMAR YADAV
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce
Second Semester, 2024-2025
Course Handouts

Course Code	Course Title	L	P	T	U
COM358	Statistics	3	0	0	3

Instructor-in-charge: Mr.RAHUL DODEJA

Learning Outcomes:

After Successful Completion of the course student will be able to

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

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

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)
1-4	To Understand the Introduction of Statistics & Research	Unit-I Meaning, scope, objectives and Importance of Statistics	a. Group Learning and Teaching	R1 Ch-I 1-18

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)
5-8	To Understand Data Collection	Meaning of Data, Types and collection of data, Methods of collecting Data, Measures of central tendency	a. Group Learning and Teaching	T1 Ch-3 28-44
9-15	To Understand Measures of Dispersion	Range, Mean Deviation, Standard Deviation	a. Group Learning and Teaching	T1 Ch-8 219-235
16-29	To Understand Correlation Analysis	Unit-II Correlation Analysis- Meaning Utility, Correlation and cause and effect Relationship. Types of Correlations, Karl Pearson's Coefficient of Correlation and Spearman's Rank Correlation methods	a. Group Learning and Teaching	T1 Ch-12 347-400

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)
30-37	To Understand Regression Analysis	Unit-III Regression Analysis- Meaning, Definition, Regression lines, Equations, Properties Practical Questions	a. Group Learning and Teaching	T1 Ch-13 411-440
38-42	To Understand Association of attributes	Unit-IV Association of Attributes- Meaning, Difference between correlation and association, Class Frequencies, Methods of studying Association.	a. Group Learning and Teaching	T1 Ch-8 219-235

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	17-02-2025	1-20	CB
Test 2	60 Minutes	10	07-04-2025	21-40	OB
Quiz/Assignment/Lab	Continuous	10	**	---	CB
Comprehensive Exam	3 Hours	70	05-05-2025	1- 42	CB

** To be announced in the class

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Make-up Policy: Make –up will be given only under genuine circumstances for Tests Only. However prior and proper intimation to the 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: 21/01/2025

Mr.RAHUL DODEJA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

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

Instructor-in-charge: Dr.W Ramana Rao

Learning Outcomes:

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

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	Teaching Learning Strategic 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/Ref. Books)
1	To understand the basics of E commerce	Unit – I: Introduction to E-Commerce	a. Group Learning and Teaching.	T1 Ch1- Page 3-7
2-3	To understand the Meaning of E commerce	E – Commerce: Meaning, definition,	a. Group Learning and Teaching.	T1 Ch2- Page 8-39
4-5	To understand the features and scope of E commerce	Features, Scope	a. Group Learning and Teaching.	T1 Ch2- Page 8-39

Lecture Nos.	Learning Objective	Topics to be covered	Teaching Learning Strategic 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/Ref. Books)
6-7	To understand the merits and demerits of E commerce	Advantages and Disadvantages of E commerce	a. Group Learning and Teaching.	T1 Ch2-Page 8-39
8-9	To understand the various business models of E commerce.	Unit – II: Business Models: B2B, B2C, C2C, C2B, B2G.	a. Group Learning and Teaching. technology based Learning d. Peer teaching	T1 Ch3-Page 40-97 (Amazon.com, Myntra.com, Flipkart.com) Practical Demonstration of these websites for better understanding.
10-11	To understand the meaning and risks in E payments.	E-payment systems: Meaning, Risks,	a. Group Learning and Teaching.	T1 Ch21-625-664
12	To understand the designing of secured E payments system.	Designing Electronic Payment systems	a. Group Learning and Teaching.	T1 Ch21-Page 625-664
13-14	To understand the various types of E payments system.	TYPES OF E-PAYMENT SYSTEMS: Credit card, Debit card,	a. Group Learning and Teaching. technology based Learning	T1 Ch21-Page 625-664 Using phonepe,

Lecture Nos.	Learning Objective	Topics to be covered	Teaching Learning Strategic 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/Ref. Books)
		Smart card, E-Money, Internet, Mobile payments		Debit and Credit Cards.
15-16	To understand the various types of E payments system.	Financial Service Kiosks, Television Set-Top Boxes and Satellite Receiver, Biometric Payments, Person-to-Person, Micro Payment System.	a. Group Learning and Teaching. d. Peer teaching	T1 Ch21-Page 625-664
17-18	To understand the digital token based system of E payments.	DIGITAL TOKEN BASED PAYMENT SYSTEM: Types, Issues and benefits.	a. Group Learning and Teaching.	T1 Ch21-625-664
19-20	To understand the security issues in E commerce.	Unit III: E-Security: Concept of E-Security, Common E-Commerce pitfalls,	a. Group Learning and Teaching.	T1 Ch22-Page 665-705
21	To understand the E security tools.	E-Security tools,	a. Group Learning and Teaching.	T1 Ch22-Page 665-705

Lecture Nos.	Learning Objective	Topics to be covered	Teaching Learning Strategic 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/Ref. Books)
22	To understand the fundamentals of computer security.	Fundamentals of computer security,	a. Group Learning and Teaching.	T1 Ch22-Page 665-705
23	To understand Measures to ensure security.	Measures to ensure security,	a. Group Learning and Teaching. e. Project based	T1 Ch22-Page 665-705
24	To understand Stages in E-Security design	Stages in E-Security design,	a. Group Learning and Teaching.	T1 Ch22-Page 665-705
25-26	To understand Types of risks, Measures to protect.	Types of risks, Measures to protect.	a. Group Learning and Teaching.	T1 Ch22-Page 665-705
27-28	To understand the basics of M Commerce	Mobile Commerce: Meaning and definition, Characteristics,	a. Group Learning and Teaching. c. Technology based Learning	R1 Ch10-Page 412-420 Mobile Banking.
29-31	To understand the application, merits and demerits of M Commerce	Applications of m-commerce, Advantages of m-commerce, Disadvantages of m-commerce,	a. Group Learning and Teaching.	R1 Ch10-Page 412-420

Lecture Nos.	Learning Objective	Topics to be covered	Teaching Learning Strategic 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/Ref. Books)
32	To understand the challenges of M Commerce	Challenges Faced by E-Commerce in India.	a. Group Learning and Teaching.	R1 Ch10-Page 412-420
33-36	To understand the basics of E banking	Unit-IV: E: Banking: Meaning of E-banking, Functions of E-banking, Description of Services, Importance of E-Banking , Advantages of E-banking, Traditional V/S E-Banking.	a. Group Learning and Teaching. c. Technology based Learning	R1 Ch6-Page 297-303 NetBanking, NEFT, RTGS
37-40	To understand the basics of E Trading	E-Trading: Meaning of E-Trading, Importance and advantages of E-Trading.	a. 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	50 Minutes	10	18-02-2025	1-20	CB
Test 2	50 Minutes	10	08-04-2025	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	07-05-2025	1- 40	CB

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Date: 20/01/2025

Dr.W RAMANA RAO
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COM368	Organizational Behavior	3	0	0	3

Instructor-in-charge: Dr.RUCHI GUPTA

Learning Outcomes:

After Successful Completion of the course, the student will be able to;

1. Get an enriching experience with the help of organizational behaviour and attribution.
2. Know about a management change
3. Learn about personality theories
4. Learn about the concepts of motivation and group dynamics
5. Acquire knowledge about organizational development and transactional analysis

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

Lecture-Wise-Plan:

Lecture Nos.	Learning Objective	Topics to be covered	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/Ref. Books)
01	Organizational Behaviour	Introduction to Organizational Behavior. Nature & Scope of OB	a. Group Learning and Teaching.	T1, R1, R2, R3 www.slideshare.com

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 (Ch/Sec./Page Nos. of Text/Ref. Books)
		Organization as a system.		
02	Organizational Behaviour	Managerial functions. Basic Psychological process perception.	b. Technology based Learning.	T1, R1,R2, R3
03	Organizational Behaviour	Organization system	a. Group Learning and Teaching	T1, R1,R2, R3
04	Organizational Behaviour	Organizational system	a. Group Learning and Teaching	T1,R1,R2, R3
05	Organizational Behaviour	Basic Psychological Process-perception	a. Group Learning and Teaching	T1,R1,R2, R3
06	Organizational Behaviour	Attribution in organization	a. Group Learning and Teaching	T1,R1,R2, R3
07	Organizational Behaviour	Learning	b. Technology based Learning.	T1,R1,R2, R3
08	Organizational Behaviour	Implications for Performance and Satisfaction	a. Group Learning and Teaching	T1,R1,R2, R3
09	Motivation	Introduction	b. Technology based Learning.	T1,R1,R2, R3

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 (Ch/Sec./Page Nos. of Text/Ref. Books)
10	Motivation	Theories	b. Technology based Learning.	T1,R1,R2, R3
11	Personality Theories	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3
12	Personality Theories	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3
13	Personality Theories	Major Personality Attributes Influencing Organizational Behaviour	a. Group Learning and Teaching	T1,R1,R2, R3
14	Personality Theories	Attitudes	a. Group Learning and Teaching	T1,R1,R2, R3
15	Personality Theories	Ethical Issues in Organizational Behaviour	a. Group Learning and Teaching.	T1,R1,R2, R3
16	Personality Theories	Ethical Issues in Organizational Behaviour	a. Group Learning and Teaching.	T1,R1,R2, R3
17	Counselling	Introduction& Role	a. Group Learning and Teaching	T1,R1,R2, R3

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 (Ch/Sec./Page Nos. of Text/Ref. Books)
18	Group Dynamics	Introduction	b. Technology based Learning.	T1,R1,R2, R3
19	Group Dynamics	Introduction	b. Technology based Learning.	T1,R1,R2, R3
20	Group Dynamics	Introduction	b. Technology based Learning.	T1,R1,R2, R3
21	Team Management	Meaning& Concept	b. Technology based Learning.	T1,R1,R2, R3
22	Team Management	Meaning& Concept	b. Technology based Learning.	T1,R1,R2, R3
23	Team Management	Meaning& Concept	b. Technology based Learning.	T1,R1,R2, R3
24	Team Management	Meaning& Concept	b. Technology based Learning.	T1,R1,R2, R3
25	Leadership LIL	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3

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 (Ch/Sec./Page Nos. of Text/Ref. Books)
26	Leadership	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3
27	Leadership	Leadership theories	a. Group Learning and Teaching	T1,R1,R2, R3
28	Leadership	Leadership theories	a. Group Learning and Teaching	T1,R1,R2, R3
29	Leadership	Leadership theories	a. Group Learning and Teaching	T1,R1,R2, R3
30	Communication	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3
31	Communication	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3
32	Communication	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3
33	Power and politics in organization	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3

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 (Ch/Sec./Page Nos. of Text/Ref. Books)
34	Power and politics in organization	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3
35	Management Change	Introduction	b. Technology based Learning.	T1,R1,R2, R3
36	Management change	Introduction	b. Technology based Learning.	T1,R1,R2, R3
37	Organizational Development	Introduction	b. Technology based Learning.	T1,R1,R2, R3
38	Organizational Development	Introduction	b. Technology based Learning.	T1,R1,R2, R3
39	Transactional Analysis	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3
40	Transactional Analysis	Introduction	a. Group Learning and Teaching	T1,R1,R2, R3

Evaluation Scheme:

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** To be announced in the class

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Date: 20/01/2025

Dr.RUCHI GUPTA
Instructor-in-charge

The ICFAI University, Raipur

Faculty of Commerce

Second Semester, 2024-2025

Course Handouts

Course Code	Course Title	L	P	T	U
COMH4	Indirect Tax Structure	3	0	0	3

Instructor-in-charge: Dr.SHWETA DEWANGAN

Learning Objectives:

After Successful Completion of the course, the student will be able to

1. Explain the structure of GST
2. Analyze the benefits of GST
3. Describe the functions, powers and structure of GST Council and GSTIN
4. Define basic concepts and terms under CGST Act and IGST Act
5. Explain the provisions of levy and collection of GST

Text Book T1	Indirect Taxes with GST Dr.H C Mehrotra, Agarwal and Soni, Sahitya Bhavan
Text Book T2	GST ready Reckoner Keshav Garg Bharat's
Text Book T3	GST Law Manual R.K Jain, Centrax Publiation
Reference Book R1	Indirect Tax Law Dr.Vandana Bangar and Dr.Yogendra Bangar

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)
1-3	Concept of indirect taxes & GST	Meaning definition salient features of tax and implementation of GST	a. Group Learning and Teaching.	T1 & T2

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)
4-7	Impact of GST	Important Terms and Definitions, Goods and Services Tax (GST) Law	d. Peer teaching	T1 & T2
8-10	CGST & IGST	CGST and IGST act 2017	a. Group Learning and Teaching	T1 & T2
11-13	Levy and collection of CGST and IGST	Application of CGST/IGST law-supply	a. Group Learning and Teaching.	T1 & T2
14-16	Supply and mixed supplies	Concept of supply, including composite and mixed supplies	d. Peer teaching	T1, T2 & R1
17-19	Interstate supply	Inter-State supply	d. Peer teaching	T1 & T2
20-22	Intra-State supply	supplies in territorial waters; Charge of tax	a. Group Learning and Teaching.	T1 & T2
23-26	Intra-State supply	Exemption from tax; Composition levy	d. Peer teaching	T1, T2 & R1
27-29	Intra-State supply	Negative list (zero tax), All procedures including registration	a. Group Learning and Teaching.	T1 & T2

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)
30-32	Place of supply, Time and Values	Place of supply, Time and Value	a. Group Learning and Teaching.	T1 & T2
33-34	Computation of GST liability	Rate of tax of composition levy	a. Group Learning and Teaching	T1,T2 & R1
35-38	Composition of levy	Rules regarding returns practical problems relating to composition of levy	d. Peer teaching	T1,T2 & R1
39-40	Input tax credit	Input tax credit	a. Group Learning and Teaching.	T1 & T2

Evaluation Scheme:

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

Evaluation Component	Duration	Weightage	Date	Syllabus (Lec.No.)	Remarks
Test 1	50 Minutes	10	19-02-2025	1-20	CB
Test 2	50 Minutes	10	09-04-2025	21-40	OB
Quiz/Assignment/Lab	Throughout the Semester	10	**	---	CB
Comprehensive Exam	3 Hours	70	12-05-2025	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: 20/01/2025

Dr.SHWETA DEWANGAN
Instructor-in-charge