

**VIJAYA COLLEGE, R.V. ROAD, B-4.  
DEPARTMENT OF COMMERCE AND MANAGEMENT  
2023-24 EVEN SEM ACADEMIC PLANNER**

**NEP SYLLABUS  
COURSE: II SEM BBA**

**SUBJECT: FINANCIAL ACCOUNTING & REPORTING**

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAR 2024	IV	Module -1: Conversion of Single-Entry System into Double Entry System; Single entry system-Meaning –Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs	RSG
APRIL 2024	I	Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit & Loss Account and Balance Sheet.	
	II	Module -2: Final Accounts of Partnership Firms; Meaning of Partnership Firm- features of Partnership.Partnership deed-contents of partnership deed. Preparation of Final accounts of partnership firms	
	III	Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partner's Capital Account And Balance Sheet.	
	IV	Module-3: Issue of Shares and Debentures; Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount	
MAY 2024	I	Pro-Rata Allotment; Journal Entries relating to issue of shares and debentures;	
	II	Preparation of respective ledger accounts. Preparation of Balance Sheet in the Vertical form -	
	III	– Problems	
JUNE 2024	IV	Module - 4: Final Accounts of Joint Stock Companies. Statutory Provisions regarding preparation of Company's Financial statements	
	I	Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends	
	II	Transfer to Reserves, Preparation of Statement of Profit and Loss and Balance Sheet Schedule -III of Companies Act, 2013	
	III	Module -5: Analysis of Financial Statements; Meaning of financial analysis-Types of Analysis – Methods of Financial Analysis	

	<b>IV</b>	Comparative Statements – Common Size Statements – Trend Analysis – Problems	
<b>JULY 2024</b>	<b>IV</b>	REVISION	

**SUBJECT: HUMAN RESOURCE MANAGEMENT**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MAR 2024</b>	<b>IV</b>	Module No. 1: Introduction to Human Resource Management, Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management	<b>KS</b>
<b>APR 2024</b>	<b>I</b>	Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices	
	<b>II</b>	Module No. 2: Human Resource Planning, Recruitment & Selection. <u>Human Resource Planning</u> : Meaning and Importance of Human Resource Planning, Process of HRP- <u>HR Demand Forecasting</u> - Meaning and Techniques (Meanings Only) and HR supply forecasting. <u>Succession Planning</u> – Meaning and Features	
	<b>III</b>	<u>Job Analysis</u> : Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only)	
	<b>IV</b>	<u>Recruitment</u> – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment	
<b>MAY 2024</b>	<b>I</b>	<u>Selection</u> – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; <u>Placement</u> , <u>Gamification</u> – Meaning and Features	
	<b>II</b>	Module No. 3: Induction, Training and Compensation; <u>Induction</u> : Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning. <u>Training</u> : Need for training, Benefits of training, Assessment of Training Needs	
	<b>III</b>	Methods of Training and Development; Kirkpatrick Model; Career Development. <u>Compensation</u> : Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure	
	<b>IV</b>	Module No. 4: Performance Appraisal, Promotion & Transfers. <u>Performance appraisal</u> : Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations; Process of Performance Appraisal	
<b>JUNE 2024</b>	<b>I</b>	Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion	

	<b>II</b>	Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need For Right Sizing	
	<b>III</b>	Module No. 5: Employee Engagement and Psychological Contract. <u>Employee Engagement (EE)</u> : Meaning and Types of EE, Drivers of Engagement - Measurement of EE, Benefits of EE.	
	<b>IV</b>	Psychological contract: Meaning and features, Methods Of Performance Appraisal	
<b>JULY2024</b>	<b>I</b>	<b>REVISION</b>	

**SUBJECT: BUSINESS ENVIRONMENT**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MAR 2024</b>	<b>IV</b>	<b>INTRODUCTION BUSINESS ENVIRONMENT:</b> Meaning of business, scope, and objectives Business, business environment, Micro - Environment	<b>VSK</b>
<b>APR 2024</b>	<b>I</b>	Macro-environment of business (social, cultural, economic, political, legal, technological, and natural)	
	<b>II</b>	Impact of these factors on decision making in business, Environmental analysis, and Competitive structure analysis of Business.	
	<b>III</b>	<b>GOVERNMENT AND LEGAL ENVIRONMENT:</b> Government Functions of the State, Economic role of government	
	<b>IV</b>	State intervention in business- reasons for, types of state intervention in business	
<b>MAY 2024</b>	<b>I</b>	Impact of Monetary policy, Fiscal policy, Exim policy. industrial policy on business.	
	<b>II</b>	Legal environment - Various laws affecting Indian businesses	
	<b>III</b>	<b>ECONOMIC ENVIRONMENT AND GLOBAL ENVIRONMENT:</b> An overview of economic environment, nature of the economy, structure of economy, factors affecting economic environment.	
	<b>IV</b>	Globalization of business; meaning and dimensions, stages, essential conditions of globalization,	
<b>June 2024</b>	<b>I</b>	foreign market entry strategies, merits, and demerits of globalization of business, Impact of Globalization on Indian business, MNCs, TNCs (concepts only)	
	<b>II</b>	<b>TECHNOLOGICAL ENVIRONMENT:</b> Meaning and features; types of innovation, Impact of Technological changes on business, Technology and Society	
	<b>III</b>	Technological Acquisition modes, IT revolution and business, Management of Technology.	
	<b>IV</b>	<b>NATURAL ENVIRONMENT:</b> Meaning and nature of physical environment Impact of Natural environment on business	
<b>July 2024</b>	<b>I</b>	<b>REVISION</b>	

**[BBA OPEN ELECTIVE COURSE TO BCA & BSc ]****SUBJECT: INVESTING IN STOCK MARKETS**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>April 2024</b>	I	Module 1: Basics of Investing; Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment -Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes,	<b>VSK, DJV, LMR</b>
	II	Mutual Funds, Index Funds. Indian Security Markets -Primary Market, Secondary Market and Derivative Market. Responsible Investment	
	III	Module 2: Fundamental Analysis: Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly,	
<b>May 2024</b>	I	Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price oversales, Price over book value, EVA) Understanding Shareholding pattern of the company	
	II	Module 3: Technical Analysis; Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD)	
	III	Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD)	
	IV	Module 4: Indian Stock Market; Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX.	
<b>June 2024</b>	I	Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations	
	II	Module 5: Investing in Mutual Funds; Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index fund and money market funds.	

	III	Factors affecting choice of mutual funds. CRISIL mutualfund ranking and its usage, calculation, and use of Net Asset Value.	
	IV	<b>Revision</b>	

## COURSE: IV SEM BBA

### SUBJECT: MANAGEMENT ACCOUNTING

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAR 2024	IV	<b>UNIT 1: INTRODUCTION MANAGEMENT ACCOUNTING</b> Meaning, Definition, Objectives, Nature and Scope, Role of Management Accountant, Relationship between Financial Accounting, and Management Accounting,	RSG
APRIL 2024	I	Relationship between Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting; Technique of Management Accounting (Concepts Only)	
	II	<b>UNIT 2: RATIO ANALYSIS-</b> Ratio Analysis– Meaning and Definition of Ratio, Meaning of Accounting Ratio, Ratio Analysis Uses and Limitations, Classification of Ratios– Liquidity Ratios, Profitability Ratios and Solvency Ratios Problems	
	III	Problems on Ratio Analysis	
MAY 2024	IV	Problems on Ratio Analysis	
	I	<b>UNIT 3: CASH FLOW ANALYSIS</b> Meaning and Definition of Cash Flow Statement, Concept of Cash and Cash Equivalents, Uses and Limitations of Cash Flow Statement, Difference between Cash Flow Statement and Fund Flow Statement; Provisions of Ind. AS-7; Procedure for Preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities; Preparation of Cash Flow Statement according to Ind. AS-7	
	II	Problems on Cash Flow Analysis	
	III	Problems on Cash Flow Analysis	
JUNE 2024	IV	<b>UNIT 4: MARGINAL COSTING</b> Meaning and Definition of Marginal Cost, Marginal Costing, Features of Marginal Costing, Terms used in Marginal Costing – P/V Ratio, BEP, Margin of Safety, Angle of Incidence; Break Even Analysis – Assumptions and Uses - Problems. Break Even Chart Problems	
	I II	Problems on Marginal costing <b>UNIT 5: BUDGETARY CONTROL-</b> Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget, and Cash Budget.	

<b>JULY 2024</b>	<b>III</b>	Problems on Flexible budget and Cash Budget.	
	<b>IV</b>	Problems on Flexible budget and Cash Budget.	
	<b>I</b>	REVISION	

**SUBJECT: FINANCIAL MARKETS AND SERVICES**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MAR 2024</b>	<b>IV</b>	UNIT 1: OVERVIEW OF FINANCIAL SYSTEM Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services;	<b>VSK</b>
<b>APRIL 2024</b>	<b>I</b>	Financial Markets and Financial Instruments, Financial Regulators (a brief profile of RBI, SEBI, IRDAI).	
	<b>II</b>	UNIT 2: FINANCIAL INSTITUTIONS- Meaning, Need for Financial Institutions; Banks – Meaning, Types of Banks, Role of Banks,	
	<b>III</b>	Insurance Companies – Meaning, Types of Insurance, Role of Insurance; NBFC’S – Meaning,	
	<b>IV</b>	Types of NBFC’s , Role of NBFC’s, EXIM Bank – Meaning, Role and Objectives; Asset Management Companies (AMC) – Meaning, Role of AMC in Mutual Funds.	
<b>MAY 2024</b>	<b>I</b>	UNIT 3: FINANCIAL SERVICES Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations,	
	<b>II</b>	Leasing, Factoring, Bill Discounting, Credit Card, Debit Card, Loans and Advances – Meaning and Types,	
	<b>III</b>	Venture Capital & Credit Rating- Meaning and Types,	
	<b>IV</b>	UNIT 4: FINANCIAL MARKETS Meaning and Definition, Role, and Functions of Financial Markets, Constituents of Financial Markets-Money Market Instruments, Capital Market	



<b>JUNE 2024</b>	I	Primary and Secondary Market, Methods of Issue of shares in the primary market,	
	II	Stock Exchange- Role & Functions	
	III	Module No. 5: Financial Instruments- Meaning, Types of Instruments-Money Market Instruments- Commercial Paper, CD's Treasury Bills, Promissory Notes, Bills of Exchange, Money at Call and Short Notice;	
	IV	Capital Market and Instruments- Equity Shares, Preference Shares, Debenture/ Bonds, Public Deposits.	
<b>JULY 2024</b>	III	<b>Revision</b>	

**SUBJECT: FINANCIAL MANAGEMENT**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MAR 2024</b>	<b>IV</b>	Module No. 1: Introduction to Financial Management - Introduction – Meaning of Financial Management, Finance Functions, Organization structure of Finance Department; Goals of Financial Management,	<b>KS</b>
<b>APRIL 2024</b>	<b>I</b>	Financial Decisions-Types of Financial Decisions, Role of a Financial Manager; Financial Planning – Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing Financial Plan.	
	<b>II</b>	Module No. 2: Time Value of Money- Meaning, Need, Future Value (Simple interest and compound interest);	
	<b>III</b>	Present Value (Single Flow, series of cash flow, even and uneven Flow, Annuity, and perpetuity);	
	<b>IV</b>	Doubling Period; Concept of Valuation -Valuation of Bonds, Debentures and Shares (Simple Problems)	
<b>MAY 2024</b>	<b>I</b>	Module No. 3: Financing & Dividend Decisions- Financing Decision: Sources of Long-term Finance - Meaning of Capital Structure, Factors influencing	
	<b>II</b>	Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Break-even level of EBIT (Problems), Leverages –Meaning, types, Problems	
	<b>III</b>	Dividend Decision: Meaning of Dividend, Types of Dividends, Determinants of Dividend, Bonus Shares (Meaning only), Dividend Policy – Meaning and types, Factors influencing dividend policy.	
	<b>IV</b>	Module No. 4: Investment Decision- Meaning,	

		Scope, Features & Significance of Capital Budgeting, Techniques -Payback
<b>JUNE 2024</b>	<b>I</b>	Accounting Rate of Return, Net Present Value- <b>PROBLEMS</b>
	<b>II</b>	Module No. 5: Working Capital Management- Meaning and need for Working Capital, Components of Working Capital, Types of Working Capital, Problems of Excess
	<b>III</b>	Inadequate Working Capital, Significance of Adequate Working Capital, Determinants of Working Capital, Sources of Working Capital
	<b>IV</b>	Estimation of Working Capital (Simple Problems)
<b>JULY 2024</b>	<b>I</b>	<b>Revision</b>

**SUBJECT: FINANCIAL EDUCATION & INVESTMENT AWARENESS [SEC]****TO BCA & BSc**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
Apr 2024	I	<b>Module 1: Foundation For Foundation:</b> money and its need, meaning and need for financial planning; life goals and financial goals of an individual; format of a sample financial plan for a young adult	<b>AP, LMR</b>
	II	Time value of money: meaning, need, concepts of compounding-simple and compound interest and discounting-present value of single cash inflow, series of cash inflow, annuity, perpetuity- problem	
	III	Valuation of securities: meaning need for valuation of securities, valuation of fixed income securities-debentures and preference shares, valuation of equity shares, dividend capitalization approach, earnings capitalization approach-problems	
	IV	<b>Module 2: Investment Avenues</b> – introduction of investment: meaning, need essentials of investment; investment and speculation, basic investment, diversification-need for diversification	
May 2024	I	Investment avenues for a common investor: bank deposits; corporate securities- equity shares, preference shares, debentures, bonds company deposit; post office savings schemes, government securities, real estate, gold, and bullion	
	II	Chit and Nidhi companies, life insurance, retirement and pension plans-national pension system, Atal pension yojana etc. (features if all investment avenues with income tax benefits); risk and return relationship (theory only)	
	III	Stock markets: primary market and secondary market, stock exchanges, stock exchanges operations-trading and settlement, Demat account, depository, and depository participants; investor protection	
	IV	<b>Module 3: Mutual Funds-</b> meaning and features; history, benefits & drawbacks of investment in mutual fund; major fund houses in India and types of schemes and plans; SIP, STP SWP. Net asset value – simple problems	
June 2024	I	<b>Practical lab hours-</b> module 1: spreadsheet modelling: IF function, SUM , AVERAGE, INDEX, MATCH AND VLOOKUP, RANK, SUM PRODCUT, MAX& MIN, Present Value, Future Value, Annuity, Perpetuity, Statistical functions in excel – through data analysis; preparation of financial plan	
	II	REVISION	

## COURSE: VI SEM BBA

### SUBJECT: BUSINESS LAW

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
<b>MARCH 2024</b>	<b>IV</b>	UNIT 1: Indian Contract Act, 1872: Introduction – Definition of Contract, Essentials of Valid Contract	<b>DJV</b>
<b>APRIL 2024</b>	<b>I</b>	Offer and acceptance, consideration, contractual capacity, free consent.	
	<b>II</b>	Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract.	
	<b>III</b>	UNIT 2: The Sale of Goods Act, 1930: Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties	
	<b>IV</b>	Transfer of ownership in goods including sale by a non-owner and exceptions. Performance of contract of sale	
<b>MAY 2024</b>	<b>I</b>	Unpaid seller, rights of an unpaid seller against the goods and against the buyer	
	<b>II</b>	UNIT 3: Negotiable Instruments Act 1881: Introduction – Meaning and Definition of Negotiable Instruments	
	<b>III</b>	Characteristics of Negotiable Instruments, Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types)	
	<b>IV</b>	Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting.	
<b>JUNE 2024</b>	<b>I</b>	UNIT 4: Consumer Protection Act 1986: Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services	
	<b>II</b>	Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.	
	<b>III</b>	UNIT 5: Environment Protection Act 1986: Introduction - Objectives of the Act, Definitions of Important Terms	
	<b>IV</b>	Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.	
<b>JULY 2024</b>	<b>I</b>	<b>REVISION</b>	

### SUBJECT: INCOME TAX - II

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
<b>MARCH 2024</b>	<b>IV</b>	UNIT 1: Profits and Gains of Business and Profession: Introduction-Meaning and definition of Business, Profession and Vocation.	<b>RSG</b>
<b>APRIL 2024</b>	<b>I</b>	Expenses Expressly allowed – Expenses Expressly Disallowed – Allowable losses – Expressly disallowed expenses and losses, Expenses allowed on payment basis.	
	<b>II</b>	Problems on computation of income from business of a sole trading concern.	

	<b>III</b>	Problems on computation of income from profession: Medical Practitioner – Advocate and Chartered Accountants.
	<b>IV</b>	UNIT 2: Capital Gains: Introduction – Basis for charge – Capital Assets – Types of capital assets – Transfer -
<b>MAY 2024</b>	<b>I</b>	Computation of capital gains – Short term capital gain and Long term capital gain – Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.
	<b>II</b>	UNIT 3: Income from other Sources: Introduction – Incomes taxable under Head income other sources
	<b>III</b>	Securities – Types of Securities – Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions – Computation of Income from other Sources.
	<b>IV</b>	UNIT 4: Set Off and Carry Forward of Losses & Assessment of individuals: Introduction – Provisions of Set off and Carry Forward of Losses (Theory only)
<b>JUNE 2024</b>	<b>I</b>	Computation of Total Income and tax liability of an Individual.
	<b>II</b>	UNIT 5: Assessment Procedure and Income Tax Authorities: Introduction – Due date of filing returns, Filing of returns by different assesses, E-filing of returns, Types of Assessment.
	<b>III</b>	Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.
	<b>IV</b>	<b>REVISION</b>
<b>JULY 2024</b>	<b>I</b>	<b>REVISION</b>

## **SUBJECT: INTERNATIONAL BUSINESS**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MARCH 2024</b>	<b>IV</b>	UNIT 1: Introduction to International Business: Introduction- Meaning and definition of international business, need and importance of international business	<b>PS</b>
<b>APRIL 2024</b>	<b>I</b>	stages of internationalization, tariffs and non-tariff barriers to international business. Mode of entry into international business – exporting (direct and indirect), licensing and franchising, contract manufacturing, turnkey projects, management contracts	
	<b>II</b>	wholly owned manufacturing facility, Assembly operations, Joint Ventures, Third country location, Mergers and Acquisition, Strategic alliance, Counter Trade; Foreign investments.	
	<b>III</b>	UNIT 2: International Business Environment: Overview, Internal and External environment	
	<b>IV</b>	Economic environment, Political environment, Demographic environment, Social and Cultural environment	
<b>MAY 2024</b>	<b>I</b>	Technological and Natural environment. UNIT 3: Globalization: Meaning, features, essential conditions favouring globalization	
	<b>II</b>	challenges to globalization, MNCs, TNCs – Meaning, features, merits and demerits;	

	<b>III</b>	Technology transfer – meaning and issues in technology transfer.
	<b>IV</b>	UNIT 4: Organizations Supporting International Business: Meaning, Objectives and functions of – IMF, WTO, GATT, GATS, TRIM, TRIP
<b>JUNE 2024</b>	<b>I</b>	Regional Integration- EU, NAFTA, SAARC, BRICS.
	<b>II</b>	UNIT 5: International Operations Management: Global Supply Chain Management- Global sourcing
	<b>III</b>	Global manufacturing strategies, International Logistics, International HRM – Staffing policy and it’s determinants;
	<b>IV</b>	Expatriation and Repatriation (Meaning only). <b>REVISION</b>
<b>JULY 2024</b>	<b>I</b>	<b>REVISION</b>

### **SUBJECT: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MARCH 2024</b>	<b>IV</b>	UNIT 1: Introduction to Investments: Introduction- Investment process, Criteria for Investment, types of Investors, Investment, Speculation and Gambling.	<b>KS</b>
<b>APRIL 2024</b>	<b>I</b>	Elements of Investment, Investment Avenues, Factors influencing selection of investment alternatives. Security Market- Introduction, functions, Secondary Market Operations.	
	<b>II</b>	Stock Exchanges in India, Security Exchange Board of India, Government Securities Market, Corporate Debt Market and Money Market Instruments.	
	<b>III</b>	UNIT 2: Risk-Return Relationship: Meaning of risk, types off risk, measuring risk, risk preference of investors.	
	<b>IV</b>	Meaning of return, measures of return, holding period of return, Annualized return, expected return, investors attitude towards risk and return.	
<b>MAY 2024</b>	<b>I</b>	UNIT 3: Fundamental Analysis: Introduction- Investment Analysis, Fundamental Analysis, Macro Economic Analysis	
	<b>II</b>	Industry Analysis, Company Analysis, Trend Analysis	
	<b>III</b>	Ratio Analysis. UNIT 4: Technical Analysis: Meaning of Technical Analysis, Fundamental vs Technical Analysis	
	<b>IV</b>	Charting techniques, Technical Indicators	
<b>JUNE 2024</b>	<b>I</b>	Testing Technical Trading Rules and Evaluation of Technical Analysis.	
	<b>II</b>	UNIT 5: Portfolio Management: Framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio	
	<b>III</b>	Diversification analysis – Markowitz’s Model – Assumptions –Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios	
	<b>IV</b>	Leveraged portfolios – Corner portfolios – Sharpe’s Single Index model – Portfolio-evaluation measures – Sharpe’s Performance Index – Treynor’s Performance Index – Jensen’s Performance Index.	
<b>JULY 2024</b>	<b>I</b>	<b>REVISION</b>	

**SUBJECT: COMPENSATION AND PERFORMANCE MANAGEMENT**

<b>MONTH</b>	<b>WEEK</b>	<b>PORTIONS COVERED</b>	<b>TEACHERS HANDLING</b>
<b>MARCH 2024</b>	<b>IV</b>	UNIT 1: Introduction to Compensation Management: Compensation – Definition – Classification – Types – Wages, Salary, Benefits, DA, Consolidated Pay; Equity-based programs, Commission, Reward, Remuneration, Bonus	<b>VSK</b>
<b>APRIL 2024</b>	<b>I</b>	Short term and Long-term Incentives, Social Security, Retirement Plan, Pension Plans, Profit Sharing Plan, Stock Bonus Plan, ESOP, Employer Benefits and Employer Costs for ESOP.	
	<b>II</b>	Compensation Management- Meaning, Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues – Factors affecting Compensation Management. Compensation Policies.	
	<b>III</b>	UNIT 2: Job Evaluation 06 Definition, Process, Methods – Non-Analytical methods – Ranking methods, Job grading method, Analytical method – Point-Ranking method, Factor- Comparison method.	
	<b>IV</b>	Factor Evaluation System (FES), Using FES to determine Job Worth, Position Evaluation Statements. UNIT 3: Wage and Salary Administration: Theories of Wages – Wage Structure	
<b>MAY 2024</b>	<b>I</b>	Wage Fixation – Wage Payment – Salary Administration. Difference between Salary and Wages – Basis for Compensation Fixation-	
	<b>II</b>	Components of Wages – Basic Wages – Overtime Wages – Dearness Allowance – Basis for calculation – Time Rate Wages and Efficiency Based Wages – Incentive Schemes – Individual Bonus Schemes, Group Bonus Schemes Preparation of Pay Roll.	
	<b>III</b>	UNIT 4: Performance Management: Performance management- Definitions, Importance, Purpose, Principles and Dimensions.	
	<b>IV</b>	Employee Engagement and Performance management. Performance Appraisal methods – Traditional methods and Modern methods (All the methods to be discussed).	
<b>JUNE 2024</b>	<b>I</b>	Performance Appraisal feedback – Roles, Types, Principles, Levels of Performance feedback. Ethics in Performance Appraisal.	
	<b>II</b>	UNIT 5: Team Performance Management: Meaning of Teams, Importance of Team Performance in the Organization	
	<b>III</b>	Team Objectives and Individual Objectives, Types of Teams – Problem-solving teams, Cross-functional teams, Virtual teams.	
	<b>IV</b>	Factors affecting Team performance: Context, Composition, Process. Strategies for effective Team Building.	
<b>JULY 2024</b>	<b>I</b>	<b>REVISION</b>	

**VOCATIONAL OPTION A**

**SUBJECT: GOODS AND SERVICES TAX**

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MARCH 2024	IV	UNIT 1: Introduction to GST : Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST,	KJV & VS
APRIL 2024	I	Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions.	
	II	CGST Act, 2017-Feature and Important definitions. <b>Module No. 2: GST Registration and Taxable Event.</b> Registration under GST provision and process. Amendment and cancellation of registration, Taxable event	
	III	Supply of goods and services-Meaning, Scope and types-composite supply, Mixed supply. Determination of time and place of supply of goods and services	
	IV	Levy and collection of tax. List of exempted goods and services- Problems.	
MAY 2024	I	<b>Module No. 3: Input Tax Credit</b> Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods;	
	II	Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax,	
	III	Reverse Charge Mechanism, tax invoice, Problems on input tax credit.	
	IV	<b>Module No. 4: GST Assessment</b> Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment Summary and Scrutiny. Special Provisions.	
JUNE 2024	I	Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings	
	II	<b>Module No. 5: Valuations of Goods and Services Under GST</b> Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money	
	III	valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount.	
	IV	Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	
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