

VIJAYA COLLEGE, R.V. ROAD, B-4.
DEPARTMENT OF COMMERCE AND MANAGEMENT
2024-25 EVEN SEM ACADEMIC PLANNER

SEP SYLLABUS
COURSE: II SEM BBA

SUBJECT: HUMAN RESOURCE MANAGEMENT & PRACTICES

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	Module No. 1: Introduction to Human Resource Management , Meaning and Definition of HRM – Features, Objectives,	KS
	IV	Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices	
	I	Module No. 2: Human Resource Planning, Recruitment & Selection. <u>Human Resource Planning</u> : Meaning and Importance of Human Resource Planning, Process of HRP-	
MAR 2025	II	<u>Recruitment</u> – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment	
	III	<u>Selection</u> – Meaning, Steps in Selection Process, Evaluation of Selection Process, Barriers to effective Selection; Steps in effective Selection	
	IV	Module No. 3: On-boarding, Training and Career Planning ; On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding;	
	I	<u>Training</u> : Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training	
APR 2025	II	Career Planning and Development- Need for Career Planning; Types -Horizontal Progress	
	III	Vertical Progression, Technical, Managerial and Functional progression (Concepts only)	
	IV	Module No. 4: Performance Appraisal <i>Performance appraisal</i> : Meaning Objectives and Process of Performance Appraisal	
MAY 2025	I	Methods of Performance Appraisal – Traditional & Modern Methods	
	II	Modern Methods, Uses and Limitations of Performance Appraisal	
	III	Unit-5: Compensation Management , Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation;	

	IV	Incentives- Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC	
JUNE 2025	I	REVISION	

NAME OF COURSE: INDIAN FINANCIAL SYSTEM

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
FEB 2025	III	Unit 1: Introduction to Indian Financial System: Introduction – Meaning of Financial System, Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System	
	IV	Financial Regulators in India- A brief note on RBI, SEBI, IRDAI, and PFRDAI.	
MAR 2025	I	Unit – 2: Financial Markets , Meaning, Structure, Importance, Functions and types, Money Market – Meaning, importance and types of money market instruments	
	II	Capital Market – Meaning, importance, types of Capital Markets and types of capital market Instruments	
	III	Primary Market – Meaning, Importance and Role of Primary Market in new issues market; Secondary Market – Meaning, Features and Role of Stock Market in Stock Trading.	
	IV	Unit- 3: Financial Intermediaries- Meaning, Importance, Structure, Types, Functions of Financial Intermediaries in India. Banks – Meaning, Functions and role of banking	
APR 2025	I	Non-Banking Financial Companies – Meaning, functions and role of NBFCs.	
	II	Merchant Bankers – Meaning, functions and role of Merchant Banker in Primary Market	
	III	Unit – 3: Financial Instruments - Meaning, importance & types; Equity Shares – Meaning and features. Preference shares – Meaning, features and types	
	IV	Debentures – Meaning, feature and types	
	IV	Unit 5 - Financial Services- Meaning, importance, and types of Financial Services – Fund based services	
MAY 2025	I	Fee based services – Meaning, features and types	
	II	Specialized Financial Services- Meaning, features and types of Leasing	
	III	Factoring - features and types	
	IV	Forfeiting, Credit Rating and Venture Capital.	
JUNE 2025	I	REVISION	

SUBJECT: STATISTICS FOR BUSINESS DECISIONS- II

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	Unit.1: CORRELATION, REGRESSION ANALYSIS , Coefficient of Correlation: Covariance, Karl Pearson's Coefficient of Correlation.	NVP
	IV	Simple Linear Regression: Introduction to Simple Linear regression, Determining Equation of Regression Line (x on y and y on x),	
MAR 2025	I	Measure of Variation (Coefficient of Determination, Standard Error of the Estimate), Statistical Inference about the slope and Testing the Overall Regression Model.	
	II	Unit.2: TIME SERIES ANALYSIS , Introduction, Components of a Time Series: Secular trend, Short term variation, Random or irregular variation. Components of Time series, Time Series Models (Additive, Multiplicative),	
	III	Measurement of trend: Graphical or free hand curve fitting method, Semi-Average method,	
	IV	Least square method, Moving average method (2 yrly, 3 yrly, 4 yrly and 5 yrly moving averages)	
APR 2025	I	Unit.3: INTERPOLATION AND EXTRAPOLATION , Introduction: Assumptions, uses of interpolation and extrapolation.	
	II	Methods of Interpolation: Graphic Method, Newton's forward difference method,	
	III	Newton's backward difference method,	
	IV	Introduction to Binomial expansion method (derivation only).	
MAY 2025	I	Unit.4: VITAL STATISTICS , Meaning of demography and Vital statistics. Methods of collection of Vital Statistics and uses. Fertility, growth and mortality rates	
	II	Mortality rates- CDR, ASDR, S.T.D.R.(Problems) IMR, NMR and MMR (Theory Only).	
	III	Unit.5: STATISTICAL QUALITY CONTROL , Introduction to SQC, Uses of SQC, Process and Product Control, Control Charts: Upper Control Limit, Lower Control Limit, Central Line.	
	IV	Construction and Statistical basis of 3- σ Control charts (X-bar & R-chart, X-bar & s-chart np-chart, p-chart, c-chart and u-chart) [Theory Only], Rational Sub-grouping.	
JUNE 2025	I	REVISION	

SUBJECT: CORPORATE ACCOUNTING

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	Unit.1: ISSUE OF SHARES , Meaning of Share, Types of Shares – Preference shares and Equity shares	RSG
	IV	Issue of Shares at par, at Premium, at Discount:	
MAR 2025	I	Journal Entries relating to issue of shares – Calls -in-arrears – Forfeiture and Re-issue of Shares.	
	II	Unit.2: UNDERWRITING OF SHARES , Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission – Types of underwriting agreement,	
	III	Conditional and Firm; Determination of Liability in respect of underwriting contract	
	IV	fully underwritten and partially underwritten – with and without firm underwriting.	
APR 2025	I	Unit.3: Profit Prior to Incorporation , Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure	
	II	Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.	
	III	Unit.4: Final Accounts of Joint Stock Companies , Statutory Provisions regarding preparation of Company's Financial Statements – Treatment of Special Items, Tax deducted at source,	
	IV	Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves (Theory)	
MAY 2025	I	Problems on Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule – III of Companies Act, 2013.	
	II	Unit.5: Corporate Financial Reporting Practices Meaning, Types, Objectives, Characteristics of Corporate Financial Report, Users of Corporate Financial Report,	
	III	Components of Corporate Financial Report; General Corporate Information, Financial Highlights, Letter to the shareholders from the CEO, Management's Discussion and Analysis	
	IV	Financial Statements (Theory Only) - Balance sheet, Income Statement, Cash flow Statement and Notes to Accounts, Meaning and Contents of Auditors Report, Corporate Governance Report and CSR Report	

JUNE 2025	I	REVISION	
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2024-25 EVEN SEM ACADEMIC PLANNER**

**NEP SYLLABUS
COURSE: IV SEM BBA**

SUBJECT: MANAGEMENT ACCOUNTING

MON TH	WEE K	PORTIONS COVERED	TEAC HERS HAND LING
FEB 2025	III	UNIT 1: INTRODUCTION MANAGEMENT ACCOUNTING Meaning, Definition, Objectives, Nature and Scope, Role of Management Accountant, Relationship between Financial Accounting, and Management Accounting,	RSG
	IV	Relationship between Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting; Technique of Management Accounting (Concepts Only)	
MAR 2025	I	UNIT 2: RATIO ANALYSIS- Ratio Analysis– Meaning and Definition of Ratio, Meaning of	
	II	Accounting Ratio, Ratio Analysis Uses and Limitations, Classification of Ratios– Liquidity Ratios, Profitability Ratios and Solvency Ratios Problems	
	III	Problems on Ratio Analysis	
	IV	Problems on Ratio Analysis	
APRIL 2025	I	UNIT 3: CASH FLOW ANALYSIS 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	
	IV	UNIT 4: MARGINAL COSTING 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	
MAY 2025	I	Problems on Marginal costing	
	II	UNIT 5: BUDGETARY CONTROL- 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.	
	III	Problems on Flexible budget and Cash Budget.	
	IV	Problems on Flexible budget and Cash Budget.	
JUNE 2025	I	REVISION	

SUBJECT: FINANCIAL MARKETS AND SERVICES

MONTH	WE EK	PORTIONS COVERED	TEAC HERS HAND LING
FEB 2025	III	UNIT 1: OVERVIEW OF FINANCIAL SYSTEM Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services;	VSK
	IV	Financial Markets and Financial Instruments, Financial Regulators (a brief profile of RBI, SEBI, IRDAI).	
MAR 2025	I	UNIT 2: FINANCIAL INSTITUTIONS- Meaning, Need for Financial Institutions; Banks – Meaning, Types of Banks, Role of Banks,	
	II	Insurance Companies – Meaning, Types of Insurance, Role of Insurance	
	III	NBFC’S – Meaning, Types of NBFC’s, Role of NBFC’s,	
	IV	EXIM Bank – Meaning, Role and Objectives; Asset Management Companies (AMC) – Meaning, Role of AMC in Mutual Funds.	
APR 2025	I	UNIT 3: FINANCIAL SERVICES, Meaning, Objectives, Functions, Characteristics; Types, Merchant Banking – Functions and Operations,	
	II	Leasing, Factoring, Bill Discounting, Credit Card, Debit Card, Loans and Advances – Meaning and Types,	
	III	Venture Capital & Credit Rating- Meaning and Types,	
	IV	UNIT 4: FINANCIAL MARKETS Meaning and Definition, Role, and Functions of Financial Markets, Constituents of Financial Markets-Money Market Instruments, Capital Market	

MAY 2025	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.	
JUNE 2025	I	Revision	

SUBJECT: FINANCIAL MANAGEMENT

MONTH	WE EK	PORTIONS COVERED	TEAC HERS HAND LING
FE B 202 5	III	Module No. 1: Introduction to Financial Management - Introduction – Meaning, Finance Functions, Organization structure of Finance Department; Goals of Financial Management,	KSMD
	IV	Financial Decisions-Types of Financial Decisions, Role of a Financial Manager; Financial Planning –	
MAR 2025	I	Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing Financial	
	II	Module No. 2: Time Value of Money- Meaning, Need, Future Value (Simple interest and compound interest)	
	III	Present Value (Single Flow, series of cash flow, even and uneven Flow, Annuity, and perpetuity);	
	IV	Doubling Period; Concept of Valuation -Valuation of Bonds, Debentures and Shares (Simple Problems)	
AP R 202 5	I	Module No. 3: Financing & Dividend Decisions- Financing Decision: Sources of Long-term Finance - Meaning of Capital Structure, Factors influencing	
	II	Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Break-even level of EBIT (Problems),	

		Leverages –Meaning, types, Problems	
	III	Dividend Decision: Meaning of Dividend, Types of Dividends, Determinants of Dividend, Bonus Shares (Meaning only), Dividend Policy – Meaning and types, Factors influencing dividend policy.	
	IV	Module No. 4: Investment Decision- Meaning, Scope, Features & Significance of Capital Budgeting, Techniques -Payback Period	
MAY 2025	I	Accounting Rate of Return, Net Present Value- PROBLEMS	
	II	Module No. 5: Working Capital Management- Meaning and need for Working Capital, Components of Working Capital, Types of Working Capital, Problems of Excess	
	III	Inadequate Working Capital, Significance of Adequate Working Capital, Determinants of Working Capital, Sources of Working Capital	
	IV	Estimation of Working Capital (Simple Problems)	
JUNE 2025	I	Revision	

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

MONTH	WE EK	PORTIONS COVERED	TEACHERS HANDLING
APR 2025	I	Module 1: Foundation For Foundation: 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	AP, LMR, VSK
	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	Module 2: Investment Avenues – introduction of investment: meaning, need essentials of investment; investment and speculation, basic investment, diversification-need for diversification	
MAY 2025	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	Module 3: Mutual Funds- 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 2025	I	Practical lab hours- module 1: spreadsheet modelling: IF function, SUM , AVERAGE, INDEX, MATCH AND VLOOKUP, RANK, SUM PRODUCT, MAX & MIN, Present Value, Future Value, Annuity, Perpetuity, Statistical functions in excel – through data analysis; preparation of financial plan	
	II	REVISION	

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NEP SYLLABUS
COURSE: VI SEM BBA

SUBJECT: BUSINESS LAW

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	UNIT 1: Indian Contract Act, 1872: Introduction – Definition of Contract, Essentials of Valid Contract	DJV
	IV	Offer and acceptance, consideration, contractual capacity, free consent.	
MAR 2025	I	Classification of Contract, Discharge of a contract,	
	II	Breach of Contract and Remedies to Breach of Contract.	
	III	UNIT 2: The Sale of Goods Act, 1930: Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties	
	IV	Transfer of ownership in goods including sale by a non-owner and exceptions. Performance of contract of sale	
APR 2025	I	Unpaid seller, rights of an unpaid seller against the goods and against the buyer	
	II	UNIT 3: Negotiable Instruments Act 1881: Introduction – Meaning and Definition of Negotiable Instruments	
	III	Characteristics of Negotiable Instruments, Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types)	
	IV	Parties to Negotiable Instruments –Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting.	
MAY 2025	I	UNIT 4: Consumer Protection Act 1986: Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services	
	II	Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.	
	III	UNIT 5: Environment Protection Act 1986: Introduction - Objectives of the Act, Definitions of Important Terms	
	IV	Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.	
JUN 2025	I	REVISION	

SUBJECT: INCOME TAX - II

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
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FEB 2025	III	UNIT 1: Profits and Gains of Business and Profession: Introduction-Meaning and definition of Business, Profession and Vocation.	RSG
	IV	Expenses Expressly allowed – Expenses Expressly Disallowed – Allowable losses – Expressly disallowed expenses and losses, Expenses allowed on payment basis.	
MAR 2025	I	Problems on computation of income from business of a sole trading concern.	
	II	Problems on computation of income from profession: Medical Practitioner – Advocate and Chartered Accountants.	
	III	UNIT 2: Capital Gains: Introduction – Basis for charge – Capital Assets – Types of capital assets – Transfer -	
	IV	Computation of capital gains – Short term capital gain	
APR 2025	I	Long term capital gain – Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.	
	II	UNIT 3: Income from other Sources: Introduction – Incomes taxable under Head income other sources	
	III	Securities – Types of Securities – Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions – Computation of Income from other Sources.	
	IV	UNIT 4: Set Off and Carry Forward of Losses & Assessment of individuals: Introduction – Provisions of Set off and Carry Forward of Losses (Theory only)	
MAY 2025	I	Computation of Total Income and tax liability of an Individual.	
	II	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.	
	III	Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.	
	IV	REVISION	

SUBJECT: INTERNATIONAL BUSINESS

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	UNIT 1: Introduction to International Business: Meaning and definition of international business, need and importance of international business	PS
	IV	stages of internationalization, tariffs and non-tariff barriers to international business.	
MAR 2025	I	Mode of entry into international business – exporting (direct and indirect), licensing and franchising, contract manufacturing, turnkey projects, management contracts	
	II	wholly owned manufacturing facility, Assembly operations, Joint Ventures, Third country location, Mergers and Acquisition, Strategic alliance, Counter Trade; Foreign investments.	
	III	UNIT 2: International Business Environment: Overview, Internal and External environment	
	IV	Economic environment, Political environment, Demographic environment, Social and Cultural	

		environment
APR 2025	I	Technological and Natural environment. UNIT 3: Globalization: Meaning, features, essential conditions favouring globalization
	II	challenges to globalization, MNCs, TNCs – Meaning, features, merits and demerits;
	III	Technology transfer – meaning and issues in technology transfer.
	IV	UNIT 4: Organizations Supporting International Business: Meaning, Objectives and functions of – IMF, WTO, GATT, GATS, TRIM, TRIP
MAY 2025	I	Regional Integration- EU, NAFTA, SAARC, BRICS.
	II	UNIT 5: International Operations Management: Global Supply Chain Management- Global sourcing
	III	Global manufacturing strategies, International Logistics, International HRM – Staffing policy and it's determinants;
	IV	Expatriation and Repatriation (Meaning only)
JUNE 2025	I	REVISION

SUBJECT: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	UNIT 1: Introduction to Investments: Introduction- Investment process, Criteria for Investment, types of Investors	KS
	IV	Investment, Speculation and Gambling. Elements of Investment, Investment Avenues	
MAR 2025	I	Factors influencing selection of investment alternatives. Security Market- Introduction, functions, Secondary Market Operations.	
	II	Stock Exchanges in India, Security Exchange Board of India, Government Securities Market, Corporate Debt Market and Money Market Instruments.	
	III	UNIT 2: Risk-Return Relationship: Meaning of risk, types off risk, measuring risk, risk preference of investors.	
	IV	Meaning of return, measures of return, holding period of return, Annualized return, expected return, investors attitude towards risk and return.	
APR 2025	I	UNIT 3: Fundamental Analysis: Introduction- Investment Analysis, Fundamental Analysis, Macro Economic Analysis	
	II	Industry Analysis, Company Analysis, Trend Analysis	
	III	Ratio Analysis. UNIT 4: Technical Analysis: Meaning of Technical Analysis, Fundamental vs Technical Analysis	
	IV	Charting techniques, Technical Indicators	
MAY 2025	I	Testing Technical Trading Rules and Evaluation of Technical Analysis.	
	II	UNIT 5: Portfolio Management: Framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio	
	III	Diversification analysis – Markowitz's Model – Assumptions – Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios	
	IV	Leveraged portfolios – Corner portfolios – Sharpe's Single Index model – Portfolio-evaluation measures – Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index.	
JUNE 2025	I	REVISION	

SUBJECT: COMPENSATION AND PERFORMANCE MANAGEMENT

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	UNIT 1: Introduction to Compensation Management: Compensation – Definition – Classification – Types – Wages, Salary, Benefits, DA	VSK
	IV	Consolidated Pay; Equity-based programs, Commission, Reward, Remuneration, Bonus	
MAR 2025	I	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.	
	II	Compensation Management- Meaning, Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues – Factors affecting Compensation Management. Compensation Policies.	
	III	UNIT 2: Job Evaluation 06 Definition, Process, Methods – Non-Analytical methods – Ranking methods, Job grading method, Analytical method – Point-Ranking method, Factor- Comparison method.	
	IV	Factor Evaluation System (FES), Using FES to determine Job Worth, Position Evaluation Statements. UNIT 3: Wage and Salary Administration: Theories of Wages – Wage Structure	
APR 2025	I	Wage Fixation – Wage Payment – Salary Administration. Difference between Salary and Wages – Basis for Compensation Fixation-	
	II	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.	
	III	UNIT 4: Performance Management: Performance management- Definitions, Importance, Purpose, Principles and Dimensions.	
	IV	Employee Engagement and Performance management. Performance Appraisal methods – Traditional methods and Modern methods (All the methods to be discussed).	
MAY 2025	I	Performance Appraisal feedback – Roles, Types, Principles, Levels of Performance feedback. Ethics in Performance Appraisal.	
	II	UNIT 5: Team Performance Management: Meaning of Teams, Importance of Team Performance in the Organization	
	III	Team Objectives and Individual Objectives, Types of Teams – Problem-solving teams, Cross-functional teams, Virtual teams.	
	IV	Factors affecting Team performance: Context, Composition, Process. Strategies for effective Team Building.	
JUNE 2025	I	REVISION	

SUBJECT: GOODS AND SERVICES TAX

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
FEB 2025	III	UNIT 1: Introduction to GST: Introduction-Meaning and Definition of GST, Objectives	VM
	IV	Features, Advantages and Disadvantages of GST,	
MAR 2025	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. Module No. 2: GST Registration and Taxable Event. 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.	
APR 2025	I	Module No. 3: Input Tax Credit 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	Module No. 4: GST Assessment Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment Summary and Scrutiny. Special Provisions.	
MAY 2025	I	Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings	
	II	Module No. 5: Valuations of Goods and Services Under GST 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.	
JUNE 2025	I	REVISION	