

# **28<sup>th</sup> Probationers Training Course (PTC) 2021**

## **Syllabus**

### **Module I & II**



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## PAPER CODE-101: PUBLIC FINANCIAL MANAGEMENT

Max Marks: 100

Course Credit: 03

### Objective:

*To introduce the basic theory and concepts of public financial management and their relationship to economic growth and development (PFM); To explain how the concepts of PFM are applied in practice in the Indian context by the Union and State Governments; To explain the federal financial relations between the Union and the States, with reference to the latest Finance Commission recommendations; To familiarize the participants to the entire gamut of government finances in India, including investment management and management public sector undertakings of the Union and the State Governments.*

UNIT	Topic
Unit-I	<p><b>Overview of PFM: Public Finance - Theory and Concepts:</b></p> <p><b>Introduction to PFM</b> History of development of PFM, Need for PFM, Relationship of PFM with Governance; The PFM Objectives; PFM Cycle; Measuring the Efficacy of a PFM System; PFM Institutional Framework; Measuring the Efficacy of a PFM System; Benchmarks of PFM activities; PFM in the Welfare State; Fiscal policy as a driver of Welfare State; Fiscal and Monetary policies.</p> <p><b>Public choice</b> Provision for social goods, Public Goods and private goods, Merit and demerit goods, Public interest, Marginal social sacrifice and Marginal social benefit, Point of maximum social advantage, Pareto criteria, Maximization of social welfare, Government intervention, Macroeconomic effects of government intervention, Taxation and public choice, Arrow's theorem; Principles and approach to an efficient tax system; Direct and Indirect Taxes; incidence and impact of taxation; Shifting of tax burden; Laffer's Curve; Tax buoyancy; International taxation.</p> <p><b>Public Expenditure</b> Normative Theories of public expenditure; Public goods approach; Positivist Theory; Keynesian Theory of Public Expenditure; Wagner's law of expanding state activity; Wagner's Squared Hypothesis; Reason's for the growth of public expenditure; Peacock Wiseman Displacement Theories; Chow Test Statistic, Colin Clark's Critical Limit Hypothesis, Role of the State and Leviathan effect.</p> <p><b>Case Study</b> Failure of PFM and consequences; Case Study: Points for reflection.</p>
	<p><b>Government's Fiscal Architecture:</b></p> <p><b>Public Financial Architecture</b> Fiscal Architecture of the Centre and the States - Constitutional provisions, Revenue and Expenditure, Deficits and Borrowings, Aberration of the Planning Era, Niti Ayog, Centrally Sponsored Schemes; Restructuring of the Centrally Sponsored Schemes'; Tax Reforms; GST</p>

<p><b>Unit-II</b></p>	<p>implementation issues.</p> <p><b>Fiscal and Financial Reporting</b> Finance Accounts, Appropriation Accounts, Combined Finance and Revenue Accounts; Fiscal Transparency and Marksmanship; Fiscal rules and Fiscal Councils.</p> <p><b>Fiscal roadmap for India</b> Concept and Types of Deficit; Deficit Management; Fiscal Responsibility and Budget Management Act (FRBMA); State FRBM Acts and their impact on state finances; Off Budget borrowings and their effect on fiscal deficits.</p> <p><b>Principles of Federal Finance</b> Federal Financial Relations; Distribution of Financial Powers between Union and States; Finance Commissions, Central Transfers to States, 12th to 15th Finance Commissions; Criteria used for devolution and their critical evaluation; Terms of Reference of the 15<sup>th</sup> Finance Commission; Third tier of government – 73rd and 74th Constitutional Amendments, State Finance Commissions;</p> <p><b>Public Debt Management</b> Public Debt management, Borrowing powers of Union and States; Role of RBI and Ministry of Finance; External Assistance – Monitoring and Management; Borrowing Mechanisms, Debt instruments; Debt sustainability; Public Account and Cash Management.</p>
<p><b>Unit-III</b></p>	<p><b>Budget and Accountability:</b></p> <p><b>Principles of Budgeting</b> Flow of economic activities and the budget, Principles of Budgeting; Functional and Economic Classification of Public Expenditure; Budgetary Practices and Reforms: Zero Based Budgeting, Performance and Program Budgeting, Outcome Budgeting; Gender Budgeting; Budget as a Strategic Policy Tool.</p> <p><b>Budgeting Practices</b> Constitutional provisions; Expenditure Classification; Different types of budgeting; Preparation, Presentation and Approval of the Annual Budget; Budget execution and control process.</p> <p><b>Budget and Accountability</b> Budget Transparency, Open Budget Index, Participatory Budget Making, Public Expenditure Tracking, Public Expenditure Review, Challenges in contemporary budgeting processes and civic accountability;</p> <p><b>Public Financial Accountability</b> CAG and Parliamentary Oversight; PAC and COPU.</p>
<p><b>Unit-IV</b></p>	<p><b>Application of Concepts :</b></p> <p><b>PFM at the Centre</b> Resource and Expenditure Management by the Centre, Revenue and Capital Account, Revenue and Capital Expenditure, Committed Expenditure, Fiscal Parameters, Tax and Non-Tax Revenues, Tax: GDP Ratio; Devolution and Transfers, Decomposition and Financing of GFD, Outstanding Liabilities -Internal and External Debt, Contingent Liabilities; The Modified Exchequer Control Based Expenditure Management System; Expenditure Management Commission.</p> <p><b>PFM in the States</b></p>

	Management of revenue, expenditure, deficits and borrowings, committed expenditure, Major fiscal indicators to measure the state's financial health, Inter-State Comparisons, Decomposition and financing of GFD, States borrowing from the market despite having high cash balances;
<b>Unit-V</b>	<p><b>Public Investment Management:</b>  <b>Management of Financial Assets by Governments</b>  International experience of Sovereign Wealth Funds and India's approach: National Investment and Infrastructure Fund, Indian experience with the National Investment Fund;</p> <p><b>Public Private Partnerships</b>  Public Private Partnerships; Other Public Investment Instruments; Case studies.</p>
<b>Unit-VI</b>	<p><b>Management of Public Sector Enterprises:</b>  <b>Central Public Sector Undertakings</b>  Central PSUs and their evolution; Performance of Central PSUs; MoU system; Disinvestment and Privatization of Central PSUs; Reforming Public Sector Undertakings</p> <p><b>State Public Sector Undertakings</b>  Performance of State Public Sector Undertakings; Reforms of State Public Sector; Finance Commission Observations on State Public Sector Reforms.</p>
<b>Unit-VII</b>	<p><b>Group Presentation and Evaluation:</b>  Group Presentation and Discussion of Assignment by Probationers based on the analysis of public financial management by the states / Centre.</p>

### Recommended Books:

1. Richard Musgrave & Peggy Musgrave, *Public Finance in Theory and Practice*, McGraw Hill, 2017.
2. H L Bhatia, *Public Finance*, Vikas Publishing House, 29th Ed., 2018.
3. Bhattacharjee, Govind, *Special Category States of India*, Oxford University Press, 2016
4. (Pages: 1-54, 147-165, 260-285, 366-455)
5. Bhattacharjee, Govind, *Public Sector Enterprises in India: Evolution, Privatisation and Reforms*, Sage Publications, 2020
6. Bhattacharjee, Govind, *India Resurgent and Resilient*, Ane Books, 2019: (Chapters 1-8, 13, 16, 17, 26, 27)

### Reports

7. *Economic Survey, Govt. of India, 2018-19*, Vol 1, Chapter 6, "How Does Policy Uncertainty affect Investment?"
8. *Economic Survey, Govt. of India, 2020-21*, Vol 2, Chapter on "Fiscal Developments"
9. Report of the 15<sup>th</sup> Finance Commission
10. *RBI Report: State Finances – A Study of Budgets, 2020-21*

### Websites:

[www.cbgaindia.org](http://www.cbgaindia.org) <https://cag.gov.in> [www.cga.nic.in](http://www.cga.nic.in)

## PAPER CODE-102: GOVERNMENT ACCOUNTING SYSTEM

Max Marks: 100

Course Credit: 03

### Objective:

*At the end of the course, the participants will be able to understand the process of compilation of government accounts; Compile the accounts; Carryout various adjustments in accounts Distinguish between Appropriation & Final Accounts; Understand the process of compilation of accounts in State Governments & also in ULBs and RLBs; Know how the IFA system functions in Government; Be familiar with the contemporary development in India and abroad; and Compare current government accounts in India with international best practices required and will be in a position to improve system wherever required.*

UNIT	Topic
Unit-I&II	<b>Cash system of Government Accounting:</b> Accounting in Government: History, Overview, form, features and framework; Cash Basis of Accounting; Chart of Accounts and new developments; Government Accounting Rules; Overview of Civil Accounts Manual; Recording of Transactions and Compilation of Accounts: Public works Accounting, Procedure for rectification of errors in Government Accounts and Accounting of recovery of overpayments; Fiscal Reporting: Monthly Accounts , Annual Accounts : Appropriation Accounts, Finance Accounts, Concept of Net Accounting (Finance A/cs) & Gross Accounting (Appropriation A/c);Treasury Single Account, Government Banking and Cash Management through TSA in GOI and States; Accounting of Foreign Aid, Public Debt, Pro-forma Accounts, Reserve Funds, Accounting Adjustments; Intra-Govt. Adjustment Accounts & Review of Balances; Accounting of Centrally Sponsored Schemes: Issues and challenges ; Public Financial Management System (PFMS) ;IFA System and Monitoring of PFM in GOI; Compilation of Accounts & Monthly Civil Accounts of the State Governments; Reconciliation of Cash balance between RBI & State AsG; Data Gap Initiative (G20); Government Financial Statistics (GFS) an overview; GFSM Reporting Statements; Accounting in Local Governments (ULBs & RLBs);Combined Finance and Revenue Account of Union and State.
Unit-III	<b>Government Accounting Standards:</b> Government Accounting Standards: Objectives and Responsibilities; Government Accounting Standards Board; Indian Government Accounting Standards (IGAS): Guarantees given by Governments; Disclosure Requirements (IGAS 1), Accounting and Classification of Grants-in-aid (IGAS 2), Revised Exposure Draft: Modified IGAS-2 : Accounting of Grants in Aid, Loans and Advances made by Governments (IGAS 3), Revised Exposure Draft: Modified IGAS-3 : Accounting of Loans & Advances, Foreign Currency Transactions and Loss/Gain by the Exchange Rate Variations (IGAS 7), Government Investments in Equity (IGAS 9), Public Debt and Other Liabilities of Governments: Disclosure (IGAS 10); Indian Government Financial Reporting Standards (IGFRS) (a very brief discussion):Presentation of Financial Statements (IGFRS 1), Property,

	Plant & Equipment (IGFRS 2), Revenue from Government Exchange Transactions (IGFRS 3), Inventories (IGFRS 4), Contingent Liabilities (other than guarantees) and Contingent Assets: Disclosure Requirements (IGFRS 5)
<b>Unit-IV</b>	<b>Measuring Performance and Accounting of Assets and Liabilities under Accrual System of Accounting (IPSAS based):</b> Accounting for Assets and Liabilities; Measuring Performance (with specific focus on IPSAS® 1, 2, 3, 4, 5, 6, 9, 17, 23, 24, 33); <b>First-Time Adoption of Accrual-Based IPSAS® and Sequencing of Reforms; Graded Issues under Accrual System of Accounting in Government; Implementing Accrual Accounting in Government;</b> Status of Implementing Accrual Accounting in India and Experience of New Zealand & UK in Implementing Accrual Accounting.
<b>Unit-V</b>	<b>Contemporary Issues in Government Accounting and Auditing:</b> Project Accounting; Auditing: Objectives of Auditing; Types of Auditing; Limitations of Auditing; Internal Control System; Internal Check; Internal Control; Internal Audit; Risk based Internal Audit; and the relationship between Internal Audit and Statutory Audit.; Auditing and Assurance Standards: National and International.; Forensic Accounting and Auditing; Scope; advantages; and the required mind skill set.

#### Recommended Books:

1. Premchand, A.: Effective Government Accounting; Publisher: Washington IMF, Latest Edition.
2. Pant, U.S. and Srivastava, R.S.: Payment and Accounting System in Government of India; Publisher: New Delhi Good book Co, Latest Edition.
3. Ramanathan, R: Government Accounting: Principles and Practices; Publisher: New Delhi Allahabad Law Agency, Latest Edition.
4. Relevant IPSAS Publications
5. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tada McGraw Hill, New Delhi.
6. Relevant ICAI Publications.

## PAPER CODE-103: FINANCIAL ACCOUNTING

Max Marks: 100

Course Credit: 03

### Objective:

To understand the role of accounting in making economic decision; Types of Accounting: Cash vs Accrual Accounting; Explain different accounting terms; describe the contents and the purpose of different financial statements; **Purpose** of Accounting Standards.

UNIT	Topic
Unit-I	<p><b>Conceptual Framework of Accounting:</b> Cash and Accrual Accounting; Users of Financial Statements; Capital of a Firm; Structure of Business Firms; Objectives of Corporate Financial Reporting; Components of Financial Statements; Accounting Principles; Accounting Concepts; Accounting Conventions; Qualitative Characteristics of Financial Statements; True and Fair View; Accounting Policy and Accounting Standards; and Accounting Standard on Disclosure of Accounting Policies.</p> <p><b>Accounting Records and Systems:</b> Journal, Ledger, and Trial Balance; and Cash Book and Bank Reconciliation Statement.</p>
Unit-II	<p><b>Balance Sheet:</b> Accounting Equation; Balance Sheet Structure; Assets; Current Assets; Non-Current Assets; Classification of Assets; Liabilities; Current Liabilities; Non-Current Liabilities; Secured and Unsecured Liabilities; Classification of Liabilities; Accounting Standards relating to Contingencies and Events Occurring after the Balance Sheet Date.</p> <p><b>Structure of the Statement of Profit and Loss:</b> Nature of the Statement of Profit and Loss; Expenditure and Expenses; Income; Accrual Basis of Accounting; Structure of Profit and Loss Account; Extraordinary Items; Prior-Period Items; Accounting Standards relating to Net Profit or Loss for the period; prior period items; and Changes in Accounting Policies.</p>
Unit-III	<p><b>Cash Flow Statements:</b> Preparation of Cash Flow Statement; Presentation of Cash Flow Statement; Operating Activities; Investing Activities; Financing Activities; Foreign Currency Cash Flows; and Analysis; Accounting Standards relating to Cash Flow Statement.</p> <p><b>Inventory Valuation:</b> Nature of inventories; Measurement of Inventory Costs; Method of record keeping of Inventories; Inventory Valuation; Net Realizable Value (NRV); and Accounting Standards relating to Valuation of Inventories.</p>
Unit-IV	<p><b>Revenue Recognition:</b> Income and Revenue; Measurement of Revenue; Collectability of Revenue; Matching Principle; Sale of Goods; Service Revenues; Sales of Real Estate; interest and Dividends; Constructions Contracts; Expense Recognition; and Indian Accounting Standards relating to Revenue Recognition.</p> <p><b>Asset Accounting (Property, Plant, and Equipment Accounting):</b></p>



	Depreciation Accounting; Fixed Assets Accounting including Impairment; and Accounting Standards relating to Fixed Assets.
<b>Unit-V</b>	<p><b>Financial Statements of Limited Companies:</b>  Legal Requirement relating to preparation of Financial Statements of Companies (including Schedule III of the Companies Act, 2013); Note to the Accounts; Significant Account Policies; and Other Financial Reports and the contents of Annual Report.</p> <p><b>Analysis of Financial Statements:</b>  Introduction; Tools for Financial Statement Analysis; Comparative Financial Statements; Common Size Statements; Cash Flow Analysis; and Ratio Analysis (Liquidity Ratios, Solvency Ratios, Activity Ratios, Profitability Ratios, Capital Market Based Ratios and Predictive Ratios); Accounting Policy and Quality of Earning; Earnings Management; Potential Red Flags; and Limitations of Analysis of Financial Statements.</p>

**Recommended Books:**

1. Ashish Bhattacharya: Financial Accounting for Managers, Latest Edition
2. D. S. Rawat: Student Guide to Accounting Standards, Latest Edition
3. Robert N Anthony and James S. Reece: Accounting Principles, Latest Edition
4. R L Gupta and M Radhaswamy: Advanced Accountancy, Latest Edition
5. S N Maheswari: Advanced Accounting, Latest Edition
6. N Ramachandran and Ram Kumar Kakani: Financial Accounting for Management, Latest Edition
7. R.K. Arora: Financial Accounting, Latest Edition

## PAPER CODE-104: FINANCIAL MANAGEMENT

Max Marks: 100

Course Credit: 03

### Objective:

*At the end of the course, the participants will: be able to apply the principles and concepts used in financial decision making; be able to decide the best course of action among several financial options; be able to evaluate different financial products; and be able to apply financial concepts and principles in overall management of an enterprise.*

UNIT	Topic
Unit-I	<b>Financial Management:</b> Evolution; Objectives and the issue of sustainability; Principles of Financial Decision Making; Time Value of Money; Risk and Return (only up to two assets); and Valuation of Bonds and Shares.
Unit-II	<b>Investment Decisions:</b> Capital Budgeting Decisions; Estimation of Cash flows; Appraisal Methods (Payback period, Net Present Value (NPV), Financial Internal Rate of Return (FIRR), Profitability Index, NPV v/s IRR; and Capital Rationing; Risk analysis in Capital Budgeting (Sensitivity Analysis, and Certainty Equivalent Approach); Real Options in Capital Budgeting; International Dimensions in Capital Budgeting; and Project Monitoring Tools; Social Cost Benefit Analysis; Economic Internal Rate of Return (EIRR); Cost of Capital (the hurdle rate): Meaning and Concept; Calculation of Weighted Average Cost of Capital and Marginal Cost of Capital; International Dimensions in Capital Budgeting and Cost of Capital;; Lease Financing - Evaluation of Lease vs Buy options.
Unit-III	<b>Financing Decisions:</b> Sources of Finance; Capitalization; Over and under Capitalization; Capital Structure; Theories and Value of the firm – Net Income Approach; Net Operating Income Approach; Traditional Approach; Modigliani Miller Model; Determining the optimal Capital Structure; Costs of Bankruptcy and Financial Distress; and EBIT-EPS Analysis; Concept of Leverage: Types of Leverage: Operating Leverage; Financial Leverage; and Combined Leverage; Securitization of Assets
Unit-IV	<b>Dividend Decisions:</b> Dividend Policy: Factors determining Dividend Policy; Theories of Dividend- Gordon Model; Walter Model; and MM Hypothesis ;Forms of Dividend – Cash Dividend; Bonus Shares; Stock Split; and Stock Repurchase ;Dividend Policies in practice; Bonus Debenture
Unit-V	<b>Working Capital Management:</b> Working Capital Estimation and Policies; Relevance of Operating Cycle; Cash Management; Receivables Management; Inventory Management; and Financing of Working Capital. Financial Management of Public Sector Companies: Accounting; Finance and Disinvestment related issues.

**Recommended Books:**

1. Khan, M.Y and Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, Latest Edition.
2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, Latest Edition.
3. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, Latest Edition.
4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, Latest Edition.
5. Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications; Prentice Hall of India, Latest Edition.
6. Gitman, L.J: Principles of Managerial Finance; Addison Wasley, Latest Edition.
7. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, Latest Edition.
8. Kishore Ravi, M: Financial Management; Taxman, Latest Edition.

## PAPER CODE-105: DATA ANALYSIS AND DECISION TOOLS

Max Marks: 100

Course Credit: 03

### Objective:

*This is an integrative capstone course that draws on your entire education: statistics, finance, marketing, operations, communications, economics and accounting. Our goal is to stress not only that data-driven decision-making can be useful in all of these disciplines, but to help you begin to think laterally across these disciplines to solve problems.*

UNIT	Topic
Unit-0*	<b>Basics of Mathematics: (will be extra and optional)</b> Number System and Set Theory; Functions –Types, Limit and Continuity; Linear Equations and their solution; Progressions; Matrices; Differential Calculus and basic Integration.
Unit-I	<b>Statistics:</b> Introduction to Statistics; Application of Statistics for Policy Makers; Data Collection; Primary and Secondary; Population and Sample; Summarizing Data - Graphic and Tabular Presentation of Data; Descriptive Statistics (Measures of Central Tendency, Dispersion, Skewness and Kurtosis); Index Numbers and Time Series
Unit- II	<b>Probability and Probability Distributions:</b> Concept of Probability: Probability Rules; Bayes's Theorem; Probability Distribution and Mathematical Expectation and Variance; Probability Distributions: Binomial Distribution; Poisson Distribution; and Normal Distribution.
Unit- III	<b>Sampling and Estimation:</b> Introduction to Sampling – Methods of Sampling and Types of Sampling Population Parameter, Sample Statistics and their properties; Sampling Distribution, Standard Error; Sampling Error; Finite Population Multiplier for Standard Error; Sampling Distribution of the Sample Mean and Proportion; Central Limit Theorem; Point Estimates and Confidence Interval - Confidence Interval for a Population Mean for known and unknown Variance and for Proportion; Determination of Sample Size; Biases in Sampling
Unit- IV	<b>Hypothesis Testing:</b> Hypothesis; Steps of Hypothesis Testing; Null and Alternative Hypotheses; Significance Level and its relevance in Hypothesis Testing; Power of a Test, and Probability Value; Hypothesis Testing concerning Mean (large and small samples) with known and unknown Variance; Hypothesis Tests concerning Mean Differences; Hypothesis Tests concerning Variance – One Sample and Two Samples; Analysis of Variance (ANOVA); Parametric and Nonparametric Tests; Appropriateness of Parametric and Nonparametric Tests; Nonparametric Tests; Chi-square test; Sign Test; Mann-Whitney U Test; Kruskal Wallis Test; and Kolmogorov-Smirnov Test

<b>Unit- V</b>	<b>Correlation and Regression:</b> Correlation and Causation; Significance and Types of Correlation; Methods of calculating Correlation Coefficient; Coefficient of Determination; Regression Analysis and its uses; Fitting Regression Lines and Regression Equation; Standard Error of Estimate; and Relevance of p-value in interpreting the results of Correlation and Regression.
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**Recommended Books:**

1. Chou-Ya-Lun: Statistical Analysis, Holt, Rinchart and winslon, Latest Edition.
2. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi, Latest Edition.
3. Heinz, Kohler: Statistics for Business & Economics, Harper Collins, Latest Edition.
4. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jesery. India, Delhi, Latest Edition.
5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins, Latest Edition.
6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hallof India, Delhi, Latest Edition.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press, Latest Edition.
8. Ackaff,R.L. and Sasieni, M.W., Fundamentals of Operations Research, John Wiley and sons Inc., New York, Latest Edition.
9. Gupta S P: Statistical Analysis, Latest Edition.

**\*About Unit 0**

- *This unit will be covered in the first two weeks of the course as optional unit;*
- *It is for the participants who consider basic mathematics necessary for them to move on for the rest of the course; and*
- *No questions shall be asked from this unit in the exam.*

## PAPER CODE-106: ORGANIZATION AND INDIVIDUAL BEHAVIOUR

Max Marks: 100

Course Credit: 1.5

### Objective:

*Providing participants the understanding of what shapes the way organisations work. They will be equipped with a better understanding of human behaviour in organisations, and the skills and experience to apply knowledge in real-life situations. This course aims to delve into the impact of three determinants of organizational behaviour: individuals, groups, and structures; with the ultimate purpose of applying this knowledge toward improving the participants' own understanding of the aspects that motivate employees, increase their performance, and help organizations establish a strong and trusting relationship with their employees.*

UNIT	Topic
Unit-I	<p><b>Management Functions</b> in Ministries &amp; Departments, Levels of Management, and Skills needed at different levels; Decision making in Government</p> <p><b>Organizational Behaviour:</b> Key elements of OB, Contributing Disciplines to OB, Fundamental Concepts of OB, Approaches of OB, Models of Organisation Behaviour.</p> <p><b>Dynamics of Group Behaviour:</b> Determinants of Group Behaviour, Group Cohesiveness.</p> <p><b>Effective Work Teams:</b> Types of Teams, Team Development, Team Roles, Team Effectiveness, Developing Team Players.</p> <p><b>Individual Behaviour:</b> Personality Determinants, Different Traits; Perception: Process, Factors, Attribution Theory; Learning: Approaches, Barriers &amp; Measurement; Attitudes: Values, &amp; Emotions; Relating these to the Civil Service Officers</p> <p><b>Ethics and Human Interface:</b> Human Values, Aptitude and foundational values for Civil Service, Emotional intelligence-concepts, and their utilities and application in administration and governance, Probity in Governance.</p>
Unit-II	<p><b>Interpersonal Relationship:</b> Transactional Analysis: Ego States, Transactions, Life Positions, Stroke Analysis, Games Analysis; Johari Window</p> <p><b>Motivation at Work:</b> Content Models of Motivation, Process Models of Motivation, Use of Motivation</p> <p><b>Leadership:</b> Trait, Behavioural and Contingency Approaches to leadership, Transactional and Transformational leadership</p> <p><b>Stress and Well –being at work:</b> Introduction, Sources, Reaction and Stress Management Techniques</p> <p><b>Quality of Working Life:</b> Characteristics, Elements in QWL, Walton Model of QWL, Advantages; Work place etiquettes; Gender parity &amp; equal opportunity.</p> <p><b>Organization Change and Development:</b> Need for Change, Strategies to Overcome Resistance, Process of Change, Meaning and Definition of OD, OD Interventions</p> <p><b>International Organizational Behavior:</b> Impact of Culture, Cross Cultural Dimensions</p>

### **Recommended Books:**

1. Griffin & Moorhead (2017), **Organisational Behaviour: Managing People and Organisations** (11<sup>th</sup> ed.), CENGAGE Learning India Pvt. Ltd.
2. Luthans, F. (2015), **Organizational Behaviour: An Evidence Based Approach** (13th ed.), McGraw-Hill Irwin.
3. Nelson, D. L., Quick, J.C., & Khandelwal, P. (2016). **ORGB: A South Asian Perspective** (2n ed.), CENGAGE Learning India Pvt. Ltd.
4. Pareek, U. and Khanna, S. (2016). **Understanding Organizational Behaviour**(4th ed.). New Delhi: Oxford University Press.
5. Robbins, S. P., & Judge, T.A. & Vohra, N. (2015). **Organizational Behaviour**(16th ed.).New Delhi: Pearson Education.
6. Singh, K. (2015). **Organizational Behaviour: Text and Cases** (3rd ed.).New Delhi: Vikas Publication.

## PAPER CODE-201: ECONOMICS, BUSINESS AND POLICY

Max Marks: 100

Course Credit: 03

### Objective:

The systematic objectives have been planned for the civil services probationers through teaching and deliberations concerning this paper. This paper intends to sensitize the participants with the contemporaneous concepts and debates in the areas of macro economy and policy environment facing Indian and global business. Through graduated unfolding of the four units of this paper it is targeted that the participants shall be sensitized with basics of microeconomics and macroeconomic perspective in the Indian and global contexts. Further, one of the objectives would be to familiarize the participants with the role and extent of trade in shaping up economic development; knowledge of multilateral agreements in the international trade sphere would be disseminated. Deliberations would be there, capturing the policy perspective w.r.t. the Indian trade, banking and the remaining Indian financial system. Finally the paper would intend that the participants get a holistic perspective on domestic economic with an expansive coverage on primary, secondary and tertiary sectors.

Section A: Economics in the Global Perspective	
UNIT	Topic
Unit-I	<b>Conceptual and theoretical understanding :</b> Introduction to macroeconomics: Key macro and micro variables; Inflation and its social costs; hyperinflation; Inflation, unemployment and expectations; Phillips curve; Policy ineffectiveness debate; Fiscal and monetary policies: Objectives and targets; Government's budget constraint; government debt and Ricardian equivalence; RBI and Monetary Policy; Market and the State: Interfaces, conflicts and implications on business; Market failure Externalities; Public goods and markets with asymmetric information; Overview of select Economic Growth theories & models like Harrod-Domar model; Solow model; modern theories of endogenous growth; Open economy models; Growth Diagnostic Framework; Measuring the economy: GDP and components, Measurement of GDP; Income, expenditure and the circular flow; Real versus nominal GDP; Price indices; National income accounting for an open economy; Balance of Payments: Current and Capital Accounts; Challenges of Growth: Poverty and inequality; economic inequality, regional disparity, unemployment and jobless growth; Poverty, inequality, unemployment and policy interventions; Between growth and de-growth debates: Issues of inclusion, sustainability and environment; Alternative measures of growth: Documenting the international variations in these measures, Comparing development trajectories across nations and within them; Alternative institutional trajectories and their relationship with economic performance;
Unit II	<b>International Trade and Financial Institutions :</b> Overview of select International Trade theories & models like Ricardian trade theory - notion of comparative advantage and gains from trade due to specialisation; Heckscher-Ohlin theory: factor price equalisation; Krugman model; Distributional effects of trade; Trade, production patterns and world inequality; financial instability in a globalised world; Economics and politics of multilateral agreements: Washington Consensus and boost to transnational economic and trade engagements; WTO mechanism; G20; Global



	and regional economic forums for cross-border business and trade: Regional economic integration; EU, APEC, ASEAN, RCEP, TPP, NAFTA, MILA etc.; Indian perspective; Reversal of Globalisation issues; International Financial Institutions: Role of international financial institutions in economic development, forex management and in international trade and business; NDB, ADB and IAAB;
<b>Unit -III</b>	<p><b>India in the Global Perspective of Business and Commerce :</b></p> <p>India's Trade policy: instruments of trade policy; tariffs, quotas, export subsidies, voluntary export restraints; Political economy of trade policy; Controversies in trade policy; Global Value Chains; Role of financial markets and institutions in India: Financial institutions and market intermediaries; markets, instruments and financial innovations; financial crises; Regulation of financial markets; Regulatory bodies and structures; Banking and Insurance Systems in India: Indian banking system - Changing role and structure; Problem of twin balance sheets and NPAs; Insurance Sector in India; Banking and Insurance Sector Reforms; Money and Capital Markets in India: Organisation, structure and reforms; Interest rates - sources of interest rate differentials; interest rates in India; Outcomes and challenges in India vis-à-vis other developing nations: COVID and post-COVID economic environment and business – international comparisons and growth strategies.</p>
<b>Section B: Perspectives on Indian Economy</b>	
<b>Unit- IV</b>	<p><b>Indian Economy:</b></p> <p>India as an Emerging Economy: Major developmental issues and constraints; Economic development and occupational distribution; Experiences of structural changes in emerging economies; Changing profile of GDP and employment in India; Labour force participation - Inter-State Variations; Economics of Poverty; Migration within the Country – Dimensions and Problems; Reverse Migration; Land, Labour and Credit Markets in India: Distribution of land ownership; Land reforms and its effects on productivity; Land acquisition; Microfinance; Inter- linkages between rural factor markets; Recent reforms in Labour markets; Infrastructure in Indian Economy: Energy, Electricity and Roads; Transport - Railways, Civil Aviation, Waterways; Telecommunication Infrastructure; Social infrastructure – Education and Health; Indian Agriculture: Present position of agriculture; Crop patterns and productivity; Inefficient Water Usage ; Food security; PDS; Size of firms and productive efficiency; Agriculture and rural credit; Agriculture Marketing and Warehousing: Recent reforms in Agriculture. Indian Industry: Industrial scenario in India; Structure of major industries, Industrial policy, Small Scale Enterprises; Informal Sector and Problems; Technology and Business Interface; Tertiary Sector in Indian economy: India's foreign trade; BoP; SEZ; FEMA and PMLA.</p>
<b>Unit- V</b>	<p><b>Group Assignments, Presentation and Discussions:</b></p> <p>Over all evaluation of the participants in paper 202</p>

**Recommended Books:**

1. Allen Shapiro, Macro-economy (Latest Edition)
2. Mishra and Puri, India Economy (Latest Edition)
3. Annual publications on agriculture, Industry and Services by The Hindu Group (Latest)
4. Annual Report of RBI (Latest)
5. Economic Survey (Latest)
6. RBI Report on Currency and Finance (Latest)
7. World Economic Outlook (Latest)

## PAPER CODE-202: COST AND MANAGEMENT ACCOUNTING

Max Marks: 100

Course Credit: 03

### Objective:

*Understand the relationship between cost accounting, financial accounting and management accounting; To be in position to prepare cost sheet and understand its managerial use; To be in position to apply cost-volume-profit analysis ; To be able to understand both the operating and financial budgets ; Implement standard variation analysis through standard cost; Develop the ability to reconcile financial and cost accounting results ; Provide a conceptual introduction to the contemporary tools of cost management ; Develop the ability to apply cost and management accounting tools and techniques in decision making*

UNIT	Topic
Unit-I	<p><b>Introduction to Cost and Management Accounting:</b> Meaning, Objectives and scope of Cost Accounting and Management Accounting; Cost Classification; Elements of Cost; Installation of a Costing system; and Relationship between Management Accounting, Financial Accounting, and Financial Management.</p> <p><b>Cost Ascertainment:</b> Material Cost and Control: Procurement procedures; Inventory control (Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory system); Inventory accounting; Labour Cost and Control: Attendance and payroll procedures; Overtime; Idle time and Incentives; Labour turnover; Direct and Indirect labour; Charging of labour cost; Identifying labour hours with work orders or batches or capital jobs; Efficiency rating procedures; Remuneration systems and incentive schemes; Direct Expenses &amp; Control: Control on material movements, Identification with the main product or service; Overheads and their Control: Functional analysis (Factory, Administration, Selling, Distribution, Research and Development); Behavioural analysis (Fixed, Variable, Semi variable and Step cost); Factory Overheads; Administration overheads; Selling and distribution overheads; Overhead Allocation and Apportionment; Absorption of Overheads.</p>
Unit-II	<p><b>Cost Concepts in Decision Making:</b> Relevant Cost; Differential Cost; Incremental Cost; and Opportunity Cost.</p> <p><b>Costing Systems:</b> Job Costing; Batch Costing; Contract Costing; Process Costing; and Operating Costing System.</p>
Unit- III	<p><b>Marginal Costing:</b> Marginal Costing compared with Absorption Costing; Contribution; Breakeven Analysis (including graphic presentation); Profit-volume Ratio and its application; and Optimum Utilization of Resources (Make or Buy, Evaluation of Orders, Multiple scarce resource problems, and Product sales pricing)</p> <p><b>Standard Costing:</b></p>

	Various types of Standards, Setting of Standards, Basic concepts of Material, Labour and Overhead Standards and Variance Analysis.
<b>Unit- IV</b>	<p><b>Budget and Budgetary Control:</b> The Budget Manual; Preparation and monitoring procedures; Budget Variances; Flexible Budget; Performance Budgeting; Zero-base Budgeting; Preparation of Functional Budget (for operating and non-operating functions); Cash Budget; and Master Budget.</p> <p><b>Cost Book-keeping:</b> Cost Ledgers (Non-integrated accounts and Integrated accounts)</p> <p><b>Responsibility Accounting</b></p>
<b>Unit- V</b>	<p><b>New Developments in Cost and Management Accounting:</b> Life Cycle costing; Target costing; Kaizen Costing; Value Analysis and Value Engineering; Throughput Costing; Business Process Re-engineering; Back-flush Accounting; Lean Accounting; and Socio Economic Costing Activity Based Cost Accounting; Transfer Pricing; Balance Score Card; Costing of Service Sector; and Relevant Cost Analysis.</p> <p><b>Reconciliation of Cost and Financial Accounts</b></p>

#### **Recommended Books:**

1. Pandey I M - Management Accounting, Vikas, Latest Edition.
2. Vij- Management Accounting, Excel Books, Latest Edition.
3. Khan and Jain - Management Accounting, Tata McGraw-Hill, Latest Edition.
4. Horngren et al - Introduction to Management Accounting, Prentice hall, Latest Edition.
5. Jain S P, Naran, KL and Agrawal, Simmi Advanced Cost Accounting: Cost Management, Kalyani New Delhi, Latest Edition.
6. Jain, S P and Narang, KL - Cost Accounting: Principle and Practice, Kalyani Publishers Ludhiana, Latest Edition.
7. Hansen, Don R and Mowen, Maryanne M- Cost Management: Accounting and Control, South-Western College Publishing Australia, Latest Edition.
8. Jain, S.P. and Narang, K.L. - Costing for Management Decisions, Kalyani New Delhi, Latest Edition.
9. Hansen, Don R- Management Accounting. South-Western Australia, Latest Edition.
10. Arora, M N - Textbook of Cost and Management Accounting, Vikas Publisher Noida, Latest Edition.
11. Arora, M N - Cost Accounting, Vikas Publishing New Delhi, Latest Edition.
12. Khan, M Y and Jain, P K- Theory and Problems of Management and Cost Accounting, New Delhi Tata MacGraw Hill Publishing, Latest Edition.
13. Kishore, Ravi M - Taxmann Workbook on Cost and Management Accounting, New Delhi Taxmann's, Latest Edition.
14. Kishore, Ravi M - Cost and Management Accounting, New Delhi Taxmann's, Latest Edition.

## PAPER CODE-203: DATA ANALYSIS & USE OF ICT IN GOVERNMENT

Max Marks: 100

Course Credit: 03

### Objective:

*Today, Digital Governance has transformed the Government functioning towards a participative Government leading to effective service delivery, social inclusion and citizen empowerment. Innovative technologies, evolving business models, Big Data and Cyber Security have further pronounced the need to have a competent team within the Government to achieve intended outcomes of the technology interventions. The Government is overloaded with data and there is an emergent need to build adequate and relevant capacities within the Government to conceptualize, lead, implement, gain-insight and assist in fact-based decision and policy making.*

UNIT	Topic
Unit-I	<b>Digital Government :</b> Towards Faceless, Paperless , Cashless, SMART Government ; PFMS & DBT; Key features of Digital India & Smart City Programme; Financial inclusion through JAM Trinity; Tax reforms, GSTN, NTRP; Legal frameworks (IT Act, Data Protection Bill); Important Case studies ; Rise of Big Data & fact based Decision Making
Unit-II	<b>Data Analytics:</b> Introduction to Spreadsheet and its uses, Formulas, Built-in Functions, Understanding Analytics, Analytics on Spread Sheets; Pivot Tables; Tool: Ms-Excel <b>Pictorial Representation of Data:</b> Basic Concepts, Frequency Tables and Histograms; Analyzing Relationship with Scatter plots; Measure of Central Tendency; Case Studies; Analytical Tool: StatPro
Unit- III	<b>Data Analytics:</b> Introduction; Correlations: Indicators of Linear Relationships, Simple Linear Regression; Validation of the Fit; Analytical Tool: StatPro
Unit- IV	<b>Data Governance &amp; Data Analytics through Tableau:</b> Introduction; Tableau Desktop Workspace, Tableau Software Ecosystem; Dealing with Data Quality Problems and Standardization; Data Cleaning and Transformation; Workspace Controls, Data Connection, Menu, Leveraging Toolbar Icons,; Data Window, Data Types, and Aggregation <b>Visual Analytics</b> 5-V Data characteristics; Building Visualizations with Row and Column Shelves; Measure Values and Measure names; Understanding color in Icons and Pills; Trends and Outlier
Unit – V	<b>Data Mining:</b> Information Drill Down through Hierarchies & Filters; Creating Customized Data Fields & Filters, Filter Shell; Group Dimensions;; Taming Data with Measure Names and Values; <b>Predictive Analysis and Dashboards:</b> Developing an Ad Hoc Analysis Environment, Generating New Data with Forecasts; SMART Dashboards to facilitate Analysis and understanding of information; Cascading

	Dashboard Designs to improve load speeds; Navigation, Embedding a Live Website in a Dashboard
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**Recommended Books:**

1. Albright Winston Zappe, Data Analysis & Decision Making with Microsoft Excel, Duxbury Press
2. Apte D P, Statistical Tools for Managers
3. Evans James R, Business Analytics: Methods, Models and Decisions, Pearson
4. Murray G. Daniel, Tableau, Wiley (Big Data Series)
5. Muttoo, Gupta, Pal, E-Governance in India- The progress Status, Palgrave Macmillan
6. Nippani K S, Murthy B K , Digital India: Governance Transformation, Wiley
7. Sekhar, Sahu, Gollamudi, Digital Empowerment (Selected eGovernance Initiatives), BSP

**PAPER CODE-204: PUBLIC POLICY, GOOD GOVERNANCE AND ECONOMIC LEGISLATIONS**

**Max Marks: 100**

**Course Credit: 03**

**Objective:**

*To understand the entire lifecycle of Public Policy, its formulation, implementation and evaluation; To understand the policy making process as practiced in India; To understand the evaluation of key social sector and infrastructure public policies in India at the national level; To understand the basic contours of Good Governance by way of examples from the national and state level perspective; To understand the institutional framework for fight against corruption in India*

<b>UNIT</b>	<b>Topic</b>
<b>Unit-I</b>	<p><b>Public Policy:</b> Public Policy: characteristics; and context; Public policy lifecycle: formulation; various approaches; and challenges; Implementation of Public Policy: process; approaches; and challenges; Public Policy: design; and tools; Public Policy evaluation: types of evaluation; methods of evaluation; evaluating agencies; and barriers in policy evaluation; Public Policy Process in India: the framework of policy making in India; trends in policy making; actors in policy making; understanding the role of citizens; and organized interests in the policy process.</p>
<b>Unit-II</b>	<p><b>Sectoral Policy Designs: Evaluation of key social sector and infrastructure public policies:</b> Health: Ayushman Bharat; Jan Arogya Yojana; Drinking Water and Sanitation: Swachh Bharat (Gramin); Women Empowerment Schemes: Ujjwala Scheme; and <i>Beti Bachao Beti Padhao (BBBP)</i> Scheme; Skill Development: Skills Acquisition and Knowledge Awareness for Livelihood Promotion (<i>SANKALP</i>); and Pradhan Mantri Kaushal Vikas Yojana (<i>PMKVY</i>); Housing &amp; Urban Affairs: Swachh Bharat (Urban), Pradhan Mantri Awas Yojana (Urban), Atal Mission for Rejuvenation and Urban Transformation (<i>AMRUT</i>) / Smart City; Rural Development: Mahatma Gandhi National Rural Employment Guarantee Scheme (<i>MNREGS</i>); Pradhan Mantri Awas Yojana (Rural); Road Transport &amp; Highways: National Highways Development Project</p>
<b>Unit- III</b>	<p><b>Good Governance :</b> Institutional Framework of Good Governance: Right to Information Act, 2005; Role of Central Vigilance Commission (CVC); Central Bureau of Investigation (CBI); and Prevention of Corruption Act, 2018; Preventive Vigilance: Conceptual Framework; Case Studies, Group Discussions; Shifting from Managing Disasters to 'Disaster Risk Management'; Sendai Framework for Disaster Risk Reduction (<i>SFDRR</i>) 2015-2030; and 2030 Agenda for Sustainable Development</p>
<b>Unit- IV</b>	<p><b>Select Economic Legislations :</b> Companies Act; Law of Contracts; Sale of Goods Act; Consumer Protection Act; Competition Act &amp; Competition Commission; Insolvency &amp; Bankruptcy Code &amp; IBBI; Insurance Regulatory &amp; Authority Act &amp; IRDA; Alternate Dispute Resolution Mechanism; Labour Code</p>

### Recommended Books:

1. Oxford India short introductions: Public Policy in India by Rajesh Chakrabarti and Kaushiki Sanyal, Oxford University Press
2. Shaping Policy in India: Alliance, Advocacy, Activism by Rajesh Chakrabarti and Kaushika Sanyal, Oxford University Press
3. Health <https://pmjay.gov.in/>
4. Drinking water and sanitation <https://swachhbharatmission.gov.in/sbmcms/index.htm>
  - a. <https://swachhbharat.mygov.in/>
5. Skill Development <http://pmkvyofficial.org/>
  - a. <https://msde.gov.in/en/schemes-initiatives/short-term-training/pmkvy-3.0>
6. Rural Development <https://nrega.nic.in/netnrega/home.aspx>
7. Housing and Urban Affairs <http://swachhbharaturban.gov.in/> <https://pmaymis.gov.in/>
8. Governance for Growth in India by APJ Abdul Kalam



**PAPER CODE-205: PUBLIC PROCUREMENT AND CONTRACT MANAGEMENT,  
INCLUDING INTRODUCTION TO GEM**

**Max Marks: 100**

**Course Credit: 03**

**Objective:**

*Public Procurement is an essential part of a delivery mechanism of any department. It also occupies a very large fiscal space as about 20% to 25% of the GDP of a country is spent in public procurement. Securing value for money spent in public procurement is a must and competition, economy, efficiency, equitability and transparency need to be ensured while making procurement. To that end, compliance of all laid down rules, procedures, guidelines, government orders etc. is the sine qua non. All the procurement professionals are, therefore, required to make a fine balancing of delivery and compliance. Objective of this program is to acquaint the trainee officers with all such rules, procedures, orders etc. by class room lectures, experience sharing, case studies etc. thus preparing them to discharge their responsibilities as the Financial Advisers in procurement processing and decision making, in due course.*

<b>UNIT</b>	<b>Topic</b>
<b>Unit-I</b>	<b>Introduction to Public Procurement:</b> Objective and Role of Procurement in Governance; Basic Policy of Public Procurement in India; Legal, Procedural and Regulatory Framework of Public Procurement in India
<b>Unit-II</b>	<b>GFR 2017 on Procurement of Goods:</b> Analysis of GFR 2017 on procurement of Goods including policies of procurement under the “Make in India” and “Atmanirbhar Bharat” initiatives and MSME Development Act, 2006 etc.
<b>Unit- III</b>	<b>Good Governance :</b> Institutional Framework of Good Governance: Right to Information Act, 2005; Role of Central Vigilance Commission (CVC); Central Bureau of Investigation (CBI); and Prevention of Corruption Act, 2018; Preventive Vigilance: Conceptual Framework; Case Studies, Group Discussions; Shifting from Managing Disasters to ‘Disaster Risk Management’; Sendai Framework for Disaster Risk Reduction (SFDRR) 2015-2030; and 2030 Agenda for Sustainable Development
<b>Unit- IV</b>	<b>Procurement of Goods and Services from GeM :</b> Provisions of GFR 2017; Procedure of procurement; General Terms and Conditions of Procurement from GeM
<b>Unit- IV</b>	<b>Introduction to procurement of Goods by e-procurement and Electronic Reverse Auction</b>
<b>Unit- V</b>	<b>Role of Finance in Procurement:</b> Delegation of Financial Power Rules, including concepts of Head of Department, Head of Office etc.; Financial examination of Procurement Proposals; Finance Vetting of indents/demands for procurement of goods; Finance Vetting of Abstract Estimates, Detailed Estimates and Revised Estimates of Works; Finance Vetting of Material Modification to Estimates; Finance Vetting of Bidding Document for procurement of

	Goods and Works; Role of the Finance Member of a Bid Evaluation Committee; Finance Vetting of Contracts; Role of Finance in contract management; Payment of bills of Suppliers/Contractors; Payment of Price Escalation Claims of suppliers/contractors
<b>Unit- VI</b>	<b>Contract Management:</b> Letter of Acceptance and Performance Guarantee; Integrity Pact; Contract Agreement; Pre-inspection, Third Party inspection; Inward Logistics and Transit Insurance; Delivery date/completion period ; Liquidated Damage Clause and Denial Clause; Re-fixation of Delivery date; Payment terms; Contract Quantity Variations; Contract Price Variation; Exchange Rate Variation; Warranty; Termination and Default; Blacklisting and Debarment; Annual Maintenance Contracts
<b>Unit-VII</b>	<b>Procurement of Works :</b> GFR 2017 on procurement of Works; Types of Tenders and Contracts; Structure of Standard Bidding Document; Pre- Qualification and Post Qualification; Bid Evaluation and Award of Contract; Payment Terms and Contract Price Adjustments; CPWD Manual and procurement of works by CPWD
<b>Unit- IX</b>	<b>Procurement of Consultancy Services:</b> GFR 2017 on procurement of consulting services; Salient features of Manual of procedure on procurement of consulting services; Model RFP document for procurement of consulting services
<b>Unit- X</b>	<b>Procurement of non- Consulting Services:</b> GFR 2017 on procurement of consulting services; Salient features of Manual of procedure on procurement of non - Consulting services
<b>Unit- XI</b>	<b>Concept of Green Procurement and Sustainable Public Procurement</b>
<b>Unit-XII</b>	<b>Central Vigilance Commission and its guidelines on procurement</b>

#### **Recommended Books:**

1. General Financial Rules (GFR) 2017 - Chapters 5, 6, 7 and 8
2. Manual of Policies and Procedures for Procurement of Goods, issued by the Ministry of Finance in the year 2017 - Available in the Website of Ministry of Finance, Department of Expenditure
3. Manual of Policies and Procedures for Procurement of Works, Issued in the year 2019
4. Manual of Policies and Procedures for Procurement of Consultancy and other Services , issued in the year 2017
5. General Terms and Conditions for Procurement from GeM - GeM Terms and Conditions (Version 1.16) issued on 18.11.2020 - [gem.gov.in/page/detail/34](http://gem.gov.in/page/detail/34)
6. Manual of the CPWD
7. Defence Procurement Manual
8. Central Vigilance Commission
9. CVC Manual Chapter IX – Para 9.9 to 9.15
10. Guidelines on Procurement
11. [www.cvc.nic.in/guidelines/tender-guidelines](http://www.cvc.nic.in/guidelines/tender-guidelines)

- 12.** UNCITRAL Model Law on Public Procurement
- 13.** Indian Contracts Act Bare Act – priced publication
- 14.** Sale of Goods Act Bare Act – priced publication
- 15.** Indian Competition Act Bare Act – priced publication
- 16.** Law of Contracts and Specific Reliefs by Avtar Singh - priced Publication.
- 17.** The Competition Act, 2002 By Dr. V.K.Agarwal
- 18.** Common Irregularities/Lapses observed in Stores/Purchase Contracts and Guidelines for improvement in the Procurement System, issued by the Central Vigilance Commission

## PAPER CODE-206: BUSINESS COMMUNICATION

Max Marks: 100

Course Credit: 1.5

### Objective:

To provide participants an overview of Prerequisites to Business Communication, identify potential communication problems, and strategies to develop effective communication skills. This course will make participant conversant with the basic forms, formats and techniques of business writing so that they would be thoroughly prepared to communicate effectively in all contexts.

UNIT	Topic
Unit-I	<b>Introduction to Communication:</b> Role and Objectives of Communication, Communication Process, Basics of Communication (7Cs), Types of Communication, Verbal and Non-Verbal Skills, Formal and Informal, Presentation Skills, Barriers of Communication, Listening Skills, Cross Cultural Communication, Business Etiquettes across cultures.
Unit-II	<b>Intra and Interpersonal Communication:</b> Intrapersonal Communication and its importance, modes of communication, Role of Emotions in Inter Personal Communication, Behavior and Communication, Communicating in teams, Negotiation Skills, Assertiveness Skills, Communication skills during a conflict, Communication in Social Media and Digital Communication
Unit- III	<b>Written Communication :</b> Planning and executing different types of messages, Letter writing, Meetings, Use of Technology in business Communication, Telephone Communication, Email Messages; Noting & Drafting; Reply to Parliamentary Questions; Preparation of Notes for SFC/EFC/CCEA/CCI
Unit- IV	<b>Report writing:</b> Meaning and significance: structure of reports: negative persuasive and special reporting: Informal reports – proposals; formal reports; organization of press report.

### Recommended Books:

1. Beebe,Ivy, (2019), Communication: Principles of a life time (6<sup>th</sup> ed), Pearson.
2. Boovee,Thill and Raina,(2019) Business Communication today (14th ed.),Pearson.
3. Lehman, C. M., Dufrene D. D., &Sinha, M. (2016). BCOM: The South Asian Perspective on Business Communication (2<sup>nd</sup> ed.) New Delhi: Cengage Learning.
4. Lesikar, Flatley,et.al,(2015), Business Communication: Connecting in a digital world, New Delhi, McGraw Hill.
5. Mukerjee, H. S. (2012).Business Communication (2<sup>nd</sup> ed.) New-Delhi: Oxford University Press