

MAHARAJA SUHEL DEV UNIVERSITY  
AZAMGARH (U.P.) – 276128, INDIA



राष्ट्रीय शिक्षा नीति – 2020 आधारित

Choice Based Credit system (C.B.C.S.)

[पाठ्यक्रम : 2024-25]

**FACULTY OF COMMERCE**

**3 YEARS B.COM PROGRAMME**

3 YEARS B.COM (HONS.) PROGRAMME

4 YEARS B.COM (HONS.) PROGRAMME

4 YEARS B.COM (HONS. WITH RESEARCH) PROGRAMME

**Prepared By:**

**Dr. Dinesh Kumar Tiwari**

Associate Professor

Dean and Convenor (Commerce)

Faculty of Commerce and Management

D.A.V. P.G. College, Azamgarh (U.P.)

[EFFECTIVE : 2024-25 ONWARDS]

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*Dr. Dinesh Kumar Tiwari*  
Dean & Convenor  
Faculty of Commerce & Management  
Maharaja Suhel Dev State Univ.  
Azamgarh



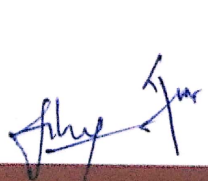
## Resolution

The meeting of the Board of Studies (BoS) of COMMERCE (UG AND PG PROGRAMME) was held on 15.10.2024 to consider and approve the NEP-2020 FRAMEWORK choice based credit system. Syllabus developed in accordance with G.O. (शासनादेश संख्या-2090/सत्र-3-2024-09(01)/2023(L4)दिनांक-02.09.2024)


The following were present in the aforementioned meeting:


S. No.	Name	Designation	Capacity
1.	Dr. Dinesh Kumar Tiwari	Associate Professor, Faculty of Commerce and Management, DAV PG College, Azamgarh	Dean & Convenor, Faculty of Commerce and Management.
2.	Prof. Alok Singh	Professor, Faculty of Commerce, Shri Ganesh Rai PG College, Dobhi, Jaunpur	External Member PG (BoS)
3.	Prof. Shivanand Pandey	Professor, Faculty of Commerce, Shri Mahant Ramashray Das PG College, Bhurkuda, Gazipur.	External Member PG (BoS)
4.	Dr. Zubair Ahmad	Asst. Professor, Faculty of Commerce, Shibli National PG College, Azamgarh	Internal Member PG (BoS)
5.	Shri. Chandan Kumar Gautam	Asst. Professor, Faculty of Commerce, DAV PG College, Azamgarh	Internal Member PG (BoS)
6.	Shri. Pran Nath Singh Yadav	Asst. Professor, Faculty of Commerce, Rajkiya PG College, Ahiraula, Azamgarh	Internal Member UG (BoS)
7.	Dr. Dilip Kumar Verma	Asst. Professor, Faculty of Commerce, Rajkiya PG College, Ahiraula, Azamgarh	Internal Member UG (BoS)

After a detailed discussion, the BoS of COMMERCE (UG AND PG PROGRAMME) unanimously approved the proposed curriculum and syllabus for COMMERCE (UG AND PG PROGRAMME). It is further recommended that it may be implemented as per the guidelines of the National Education Policy, 2020 from 2024-25 onwards.







  
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Department of Higher Education  
U.P. Government Lucknow  
National Education Policy-2020

**COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)**

Year-wise Titles of the Papers In UG Commerce (B.Com.)

Year	Semester	Papers	Course Code	Paper Title	Theory/Practical	Marks	Credits	
1	I	<b>(COMPULSORY)</b>						
		1	C010101T	Business Organisation	Theory	(25+75)	6	
		2	C010102T	Business Statistics	Theory	(25+75)	6	
		<b>MINOR PAPER (FROM OTHER FACULTY)</b>				Theory	(25+75)	6
		<b>MINOR PAPER (ONLY ALLOWED TO OTHER FACULTY STUDENTS)</b>						
		1	C010105T(M)	Fundamentals of Commerce				
		<b>(CO-CURRICULAR)</b>						
	1	Z020201T	First Aid and Health	Theory			2	
	<b>(VOCATIONAL)</b>						3	
	II	<b>(COMPULSORY)</b>						
		1	C010201T	Business Management	Theory	(25+75)	6	
		2	C010202T	Financial Accounting	Theory	(25+75)	4	
		3	C010203P	Computerised Accounting	Practical	(25+75)	2	
		<b>MINOR PAPER (FROM OTHER FACULTY)</b>					(25+75)	6
<b>(CO-CURRICULAR)</b>								
1		Z030301T	Human Values and Environment Studies	Theory			2	
<b>(VOCATIONAL)</b>						3		
2	III	<b>(COMPULSORY)</b>						
		1	C010301T	Company Law	Theory	(25+75)	6	
		2	C010302T	Cost Accounting	Theory	(25+75)	6	
		<b>MINOR PAPER (FROM OTHER FACULTY)</b>					(25+75)	6
		<b>MINOR PAPER (ONLY ALLOWED TO OTHER FACULTY STUDENTS)</b>						
		1	C010305T(M)	Fundamentals of Trade and Economics				
		<b>(CO-CURRICULAR)</b>						
	1	Z040401T	Physical Education and Yoga	Theory			2	
	<b>(VOCATIONAL)</b>						3	
	IV	<b>(COMPULSORY)</b>						
		1	C010401T	Income Tax Law and Accounts	Theory	(25+75)	6	
		2	C010402T	Fundamentals of Marketing	Theory	(25+75)	4	
		3	C010403P	Digital Marketing	Practical	(25+75)	2	
		<b>MINOR PAPER (FROM OTHER FACULTY)</b>					(25+75)	6
<b>CO-CURRICULAR (CHOOSE ANY ONE)</b>								
1		Z050401T	Social Responsibility and Community Engagement <i>(for those who have opted language(s) as major subject or minor course)</i>				2	
2	Z060401T	Indian/Local Language <i>(for those who have not opted language(s) as major subject or minor course)</i>						
<b>RESEARCH PROJECT</b>				Compulsory	100	3		
3	<b>(COMPULSORY)</b>							
	1	C010501T	Corporate Accounting	Theory	(25+75)	5		
	2	C010502T	Goods and Services Tax	Theory	(25+75)	5		

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V	<b>(CHOOSE ANY TWO)</b>							
	3	C010503T	Business Finance	Theory	(25+75)	5		
	4	C010504T	Principles and Practice of Insurance	Theory	(25+75)	5		
	5	C010505T	Monetary Theory and Banking in India	Theory	(25+75)	5		
		<b>(COMPULSORY)</b>						
VI	1	C010601T	Accounting for Managers	Theory	(25+75)	5		
	2	C010602T	Auditing	Theory	(25+75)	5		
	3	C010603P	Comprehensive Viva	Practical	100	5		
			<b>(CHOOSE ANY ONE)</b>					
	1	C010604T	Financial Institutions and Market	Theory	(25+75)	5		
	2	C010605T	Human Resource Management	Theory	(25+75)	5		
	3	C010606T	Business Ethics and Corporate Governance	Theory	(25+75)	5		
4			<b>(COMPULSORY)</b>					
	VII (UG WITH HONS)	1	C010701T	Advanced Accounting for Managerial Decisions	Theory	(25+75)	4	
		2	C010702T	Advanced Financial Management	Theory	(25+75)	4	
		3	C010703T	Advanced Managerial Economics	Theory	(25+75)	4	
		4	C010704T	Human Resource Management	Theory	(25+75)	4	
				<b>(CHOOSE ANY ONE)</b>				
		5	C010705T	Business Communication	Theory	(25+75)	4	
	6	C010706T	Fundamentals of Organisational Behaviour	Theory	(25+75)	4		
			<b>(COMPULSORY)</b>					
	VIII (UG WITH HONS)	1	C010801T	Management Concept and Organisational Behaviour	Theory	(25+75)	4	
		2	C010802T	Advanced Statistical Techniques	Theory	(25+75)	4	
		3	C010803T	Economic Environment of Business	Theory	(25+75)	4	
		4	C010804T	Business Ethics and Corporate Social Responsibility	Theory	(25+75)	4	
		<b>(CHOOSE ANY ONE)</b>						
5		C010805T	Research Methodology	Theory	(25+75)	4		
6	C010806T	Strategic Management	Theory	(25+75)	4			
4			<b>(COMPULSORY)</b>					
	VII (UG WITH HONS and RESEARCH)	1	C010701T	Advanced Accounting for Managerial Decisions	Theory	(25+75)	4	
		2	C010702T	Advanced Financial Management	Theory	(25+75)	4	
		3	C010703T	Advanced Managerial Economics	Theory	(25+75)	4	
		4	C010704T	Human Resource Management	Theory	(25+75)	4	
		5	C010705R	Research Project	Compulsory		4	
			<b>(COMPULSORY)</b>					
	VIII (UG WITH HONS and RESEARCH)	1	C010801T	Management Concept and Organisational Behaviour	Theory	(25+75)	4	
		2	C010802T	Advanced Statistical Techniques	Theory	(25+75)	4	
		3	C010803T	Economic Environment of Business	Theory	(25+75)	4	
		4	C010804T	Business Ethics and Corporate Social Responsibility	Theory	(25+75)	4	
		5	C010805R	Research Project	Compulsory	100	4	

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		Paper I
Course Code: C010101T	Course Title: Business Organization	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation. Ability to understand the terminologies associated with the field of Business Organisation along with their relevance. Ability to identify the appropriate types and functioning of Business Organisation for solving different problems. Ability to apply basic Business Organisation principles to solve business and industry related problems. Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75)		Total Minimum Passing Marks= 33 out of 100 Marks
Minimum Marks: 25 out of 75 (External Marks)		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.	22
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout -: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit -: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.	25
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.	20
Gupta, C.B., "Business Organisation", Mayur Publication, (2014). Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). Bhusan Y. K., "Business Organization", Sultan Chand & Sons. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English)		
Note: Latest edition of the text books should be used. This course can be opted as an elective by the students of following subjects: Open for all		

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		Paper II
Course Code: C010102T	Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75)		Total Minimum Passing Marks= 33 out of 100 Marks
Minimum Marks: 25 out of 75 (External Marks)		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods Of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	25
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Baseconversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: Moving Average Method and Method of Least square.	20
<b>Suggested Readings:</b> Heinz, Kohler: Statistics for Business & Economics, HarperCollins; Gupta, S.C. Fundamental of Statistics, Himalaya Publication. Sharma J.K., Business Statistics, Pearson Education.		
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. Note: <b>Latest edition of the text books should be used.</b>		
This course can be opted as an elective by the students of following subjects: Open for all		

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		Paper I
Course Code: C010201T	Course Title: Business Management	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Business Management along with the basic laws and norms of Business Management. Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. Ability to identify the appropriate method and techniques of Business Management for solving different problems. Ability to apply basic Business Management principles to solve business and industry related problems. Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75)		Total Minimum Passing Marks= 33 out of 100 Marks
Minimum Marks: 25 out of 75 (External Marks)		
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.	24
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories-Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	21

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Suggested Readings:

- Gupta, C.B., "Business Organisation", Mayur Publication, (2014).  
Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).  
Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).  
Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970).  
Jagdish Prakash, "Business Organization and Management", Kitab Mahal publishers, (1997).  
Agarwal K.K., "Business Organisation and Management".  
Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha".  
Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha".  
Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha".  
Shukla, Sudhir, "Management Concept & Principles".  
Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		Paper II
Course Code: C010202T	Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge offundamentals of accounting and to impart skills for recording various kinds of business transactions.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	12
II	Royalty Accounts – Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub – lease, Short working Reserve Account, Nazarana. Hire Purchase Account – Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System – Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	15
III	Departmental Accounts – Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts – Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	15
IV	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts – Meaning & Preparation of Voyage Accounts.	18

**Suggested Readings:**

Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18<sup>th</sup> Edition, Reprint (2014)  
Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)  
Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.  
Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10<sup>th</sup> Edition (2013)  
Shukla, S..M., Financial Accounting, Edition: 51<sup>st</sup>, Sahitya Bhawan Publications, 2017  
Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)  
Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publication. (2010)

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		Paper III
Course Code: C010203P	Course Title: Computerised Accounting (Practical)	
Course outcomes: The purpose of this paper is provide to knowledge of accounting with computer.		
Credits: 2		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Practical Labs: 30		
Unit	Topics	No. of lecture Hours
I	Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.	4
II	Introduction To Computer And Accounting Information System (AIS): Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.	4
III	Computerised Accounting Systems: Computerized Accounts by using any popular accountingsoftware: Creating a Company; Configure and Featuresettings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22

Suggested Readings:

- Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal  
Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva  
Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal  
Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13<sup>th</sup> Ed. 2013.  
Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.  
J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.  
M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.  
S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.  
Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi. 10. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House 11. Goldwin, Alderman and Sanyal, *Financial Accounting*. Cengage Learning.  
12. Tulsian, P.C. *Financial Accounting*, Pearson Education.  
Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		Paper I
Course Code: C010301T	Course Title: Company Law	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 90		
UNIT	Topics	No. of Lectures
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	22
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members –Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	22
III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	25
IV	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	21
Suggested Readings: Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English) Maheshwari SN And SK Maheshwari A Manual Of Business Law 2 <sup>nd</sup> Edition Himalaya Publishing House Note- Latest edition of the text books should be used.		

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Faculty of Commerce & Management  
Maharaja Suhel Dev State University  
Azamgarh





Department of Higher Education  
U.P. Government Lucknow  
National Education Policy-2020  
COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		Paper II
Course Code: C010302T	Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	20
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20
Suggested Readings: Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) Tulsian P.C; Practical Costing: Vikas, New Delhi. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi. Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

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**Dr. Dinesh Kumar Tiwari**  
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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce Paper I		
Course Code: C010401T	Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	16
Suggested Readings: Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi.(Hindi and English) Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

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COURSE: B.COM.(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		Paper II
Course Code: C010402T	Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	15
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15
IV	Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.	15

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Suggested Readings:

Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.

Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK

Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio

Chhabra, T.N., Principles of Marketing, Sun India Publication.

Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)

McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.

Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.

Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.

Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.

Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).

McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

Note- Latest edition of the text books should be used.

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		Paper III
Course Code: C010403P	Course Title: Digital Marketing (Practical)	
Course Outcomes: After completing this course a student will have: Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing. Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance. Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems. Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.		
Credits: 2		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Practical Labs: 30		
Unit	Topics	No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	4
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words-types.	6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	10
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, Email marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Suggested Readings:

- Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India
- Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
- Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
- Kapoor, Neeru. E-Marketing, Pinnacle learning
- Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India
- Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.
- Additional Resources :
- Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation.
- Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.
- Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.
- Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.
- Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson Note- Latest edition of the text books should be used.

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: FIFTH
Subject: Commerce		Paper I
Course Code: C010501T	Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Shares: Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.	15
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	19
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.	20
IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.	21
Suggested Readings: Gupta RL Radha swami M, Company Accounts Sultan Chand And Company(Hindi and English) Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English) Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English) Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal PS And Gupta SC Advanced Accounts S Chand And Company Shukla MB Corporate Accounting Kitab Mahal Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi) Note- Latest edition of the text books should be used.		
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Programme: B.Com.	Year: Third	Semester: fifth
Subject: Commerce		Paper II
Course Code: C010502T	Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax scenario and its contribution for economic development.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST, UTGST, And Important Definition Under GST Act.	17
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.	16
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.	17
<b>Suggested Readings:</b> Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications. Bansal K. M. GST Customer law taxman Publication private limited University edition RK Singh PK a bird's eye view of GST Asia law house Singhania VK student's guide to GST and customs law taxman Publication private limited University edition Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi Note- Latest edition of the text books should be used. This course can be opted as an elective by the students of following subjects: <b>Open for all</b>		

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Programme: B.Com.	Year: Third	Semester: fifth
Subject: Commerce		Paper III
Course Code: C010503T	Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures (in hours per week): 75		
Unit	Topics	No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions Are Its Major Evaluation Criteria.	15
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.	19
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20
IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.	21
Suggested Readings: Avadhani V A Financial System Bhalla VK Modern Working Capital Management Chandra Prasanna Financial Management Theory And Practices Khan NY And Jain PK Financial Management Tax And Problems Pandey I M Financial Management Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

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Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		PAPER IV
Course Code: C010504T	Course Title: Principles and Practices of Insurance	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. Ability to understand the terminologies associated with the field of Insurance and control along with their relevance. Ability to identify the appropriate method and types of Insurance for solving different problems. Ability to apply basic Insurance principles to solve business and industry related problems. Ability to understand the concept of Life, Marine and Fire Insurance.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	17
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	18
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20
Suggested Readings: Mishra M.N., Insurance- Principles & Practice. Gupta O.S., Life Insurance. Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice. Kothari & Bhall, Principles & Practice of Insurance. 5- श्रीवास्तव बालचन्द्र, बीमा के तत्व। 6- शुक्ला। सोमेश, शुक्ला सुधीर, ममरुता माहरुख, बीमा मवमध एवं खाते।		
Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		Paper V
Course Code: C010505T	Course Title: Monetary Theory and Banking in India	
Course outcomes: The course expose the students to the working for money and financial system prevailing in India.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.	17
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	25
IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	16

Suggested Readings:  
Saha SK Indian Banking System SBPD Publication (Hindi and English)  
Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English)  
Gupta SB Monetary Planning Of India  
Khan M Y Indian Financial System Theory And Practice  
Sengupta A K & Agarwal K Money Market Operations In India Note- Latest edition of the text book should be used.

This course can be opted as an elective by the students of following subjects: **Open for all**

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COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: sixth
Subject: Commerce		Paper I
Course Code: C010601T	Course Title: Accounting for Managers	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems. Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.		
Credits: 5		Core Compulsory / Elective: Compulsory
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis Horizontal, Vertical and Trend Analysis.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	16
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Suggested Readings:

- Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
- Homgren, Charles T., George Foster and Srikanth M. Dattar: Cost Accounting: A Managerial Emphasis, Prentice Hall of India, Delhi.
- Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
- Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice Hall of India, Delhi.
- Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing House, New Delhi.
- Sharma R.K. and Gupta S.K., Management Accounting, Kalyani Publishers, Ludhiana. (Hindi and English)
- Lal Jawahar: Managerial Accounting, Himalya Publishing House, New Delhi.
- Misra, A.X., Management Accounting, (Hindi and English) Navneet Prakashan, Nazimabad. Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: *Open for all*

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COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: sixth
Subject: Commerce		Paper II
Course Code: C010602T	Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	17
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	19
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	24

Suggested Readings:

Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.

Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.

Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.

Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)

Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English) 6. Sharma, Sanjeev, Auditing: MK Publications, Agra (Hindi and English) Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all.

**Dr. Dinesh Kumar Tiwari**  
Dean & Convenor  
Faculty of Commerce & Management  
Maharaja Suhel Dev State University  
Azamgarh





Department of Higher Education  
U.P. Government Lucknow  
National Education Policy-2020  
COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: sixth
Subject: Commerce		Paper IV
Course Code: C010604T	Course Title: Financial Institutions and Market	
Course outcomes: After completing this course a student will have: Ability to understand the concept of Financial Market along with the basic forms and norms of Financial Market. Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. Ability to identify the appropriate method and techniques of Financial Market for solving different problems. Ability to apply basic Financial Market principles to solve business and industry related problems. Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	17
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.	26
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors. Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading.	16
IV	SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.	16

Suggested Readings:

- Machiraju, 'Indian Financial System' – Vikas Publishing House.  
Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi.  
Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi  
Muly, M. A., "New Issues Capital Market in India"  
Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House.  
Avdhani, V. A., "Investment Management" Himalaya Publishing House.  
Gupta, O. P., "Indian Securities Market".

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National Education Policy-2020  
COURSE: B.COM(FOR MSD UNIVERSITY, AZAMGARH)

Programme: B.Com.	Year: Third	Semester: sixth
Paper V		
Subject: Commerce		
Course Code: C010605T	Course Title: Human Resource Management	
Course outcomes: The paper aims to develop in the students a proper understanding about Human Resource Management.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks= 33 out of 100 Marks	

Total No. of Lectures: 75

Unit	Topics	No. of Lectures
I	Human Resource Management concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.	15
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Training Methods-On job training and off- the job training.	20
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	25
IV	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	15

Suggested Readings:

Aswathappa K Maine resource management Tata McGraw Hill  
Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books  
Tripathi PC personnel management and Industrial Relations Sultan Chand and sons  
Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra ( English/Hindi)  
Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: **Open for all**

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National Education Policy-2020  
COURSE: B.COM (FOR MSD UNIVERSITY, AZAMGARH)

Programme :B.Com.	Year: Third	Semester: sixth
Subject: Commerce		Paper VI
Course Code: C010606T	Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)		Total Minimum Passing Marks= 33 out of 100 Marks
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	17
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.	16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory framework, corporate scams, committees in India and abroad, corporate social responsibility.	16
Suggested Readings: Kitson Alan- Ethical Organisation, Palgrave L. T. Hosmer : The Ethics of Management, Universal Book. D. Murray : Ethics in Organizational, Kogan Page. S. K. Chakraborty : Values and Ethics in Organisation, OUP Note- Latest edition of the text book should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		

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