मां विंध्यवासिनी विश्वविद्यालय, मिर्जापुर (MAA VINDHYAVASINI VISWAVIDYALAYA, MIRZAPUR)

Faculty of Commerce (Program Structure of B. Com. 4 Year 2026-27) (NEP 2020)

Year	Sem.	Major Paper	Credit	Minor Paper	Credit	Skill Devlopment Paper	Credit	Co-Curriculor Paper	Credit	Credit	Total Credit
First	I	(1) BUSINESS ORGANISATIONS	6			Any One Paper as prescribed	3	Any One Paper as prescribed	2	17	40
		(2) BUSINESS STATISTICS	6								
	II	(1) BUSINESS MANAGEMENT	6	**(1) BUSINESS COMMUNICATION**	6	Any One Paper as prescribed	3	Any One Paper as prescribed	2	23	
		(2) FINANCIAL ACCOUNTING	4								
		(3) COMPUTERISED ACCOUNTING (P)*	2								
Second	III	(1) COMPANY LAW	6			Any One Paper as prescribed	3	Any One Paper as prescribed	2	17	40
		(2) COST ACCOUNTING	6								
	IV	(1) INCOME TAX LAW AND ACCOUNTS	6	**(1) FUNDAMENTALS OF ENTREPRENEURSHIP**	6	NA		Any One Paper as prescribed	2	23	
		(2) FUNDAMENTALS OF MARKETING	4								
		(3) DIGITAL MARKETING **(P)***	2								
		SURVEY RESEARCH PROJECT REPORT	3								
Third	V	(1) CORPORATE ACCOUNTING	5	NA		NA		NA		20	40
		(2) GOODS AND SERVICES TAX	5								
		(3) BUSINESS FINANCE	5								
		(4) MONETARY THEORY AND BANKING IN INDIA	5								
	VI	(1) ACCOUNTING FOR MANAGERS	5	NA		NA		NA		20	
		(2) AUDITING	5								
		(3) FINANCIAL INSTITUTIONS AND MARKET	5								
		(4) **COMPREHENSIVE VIVA**	5								
Fourth	VII	(1) ACCOUNTING FOR MANAGERIAL DECISIONS	4	NA		NA		NA		20	40
		(2) FINANCIAL MANAGEMENT	4								
		(3) MARKETING MANAGEMENT	4								
		(4) HUMAN RESOURCE MANAGEMENT	4								
		(5) BUSINESS ENVIRONMENT	4								
	VIII	(1) ADVANCED STATISTICAL ANALYSIS	4	NA		NA		NA		20	
		(2) ORGANISATIONAL BEHAVIOUR	4								
		(3) CORPORATE TAX PLANNING & MANAGEMENT	4								
		(4) SALES MANAGEMENT	4								
		(5) STRATEGIC MANAGEMENT	4								
										Total Credit	**160**

The evaluation of the students in Major & Minor papers shall be done on the basis of Internal Assessment (25 Marks) and External Assessment (75 Marks).

The evaluation of the students in Skill Devlopment Paper shall be done on the basis of only Internal Assessment (25 Marks + 75 Marks).

In Second & Fourth Semester, The evaluation of the practical Paper (P*) shall be done on the basis of Internal Assessment (25 Marks + 75 Marks) .

In fourth semester, Students have to do Survey Research Project Report in Intra / Inter faculty related to main subject (100 Marks).Report evaluated by (InternalExaminer)

The evaluation of the students in Co curicular Paper shall be done on the basis of only External Assessment (100 Marks).

For Comprehensive Viva Voce (Internal + external examiner)

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
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	Min. Passing Marks: 10+25

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

Suggested Readings:

1. Gupta, C.B., "Business Organisation". Mayur Publiction, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation& Management".Kitab Mahal, (2014).
3. Sherlekar, S.A. &Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
5. 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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
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	Min. Passing Marks:10+25	
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, Base conversion, 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

Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, 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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

04

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
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	Min. Passing Marks: 10+25

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

Suggested Readings:

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

05

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010202T	Course Title: Financial Accounting	

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:	Min. Passing 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, Concept of Income and its Measurement. Preparation of Final Statement.	12
II	**Royalty Accounts** - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, 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, 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:

1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014)
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand &Co.
5. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
6. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
7. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand& Company Ltd., (2011)
8. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).
9. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
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:	Min. Passing Marks:	
Total No. of Practical Labs: 30		

Unit	Topics	No. of 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}:** (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.	4
III & IV	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; 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:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting,* Pearson Education.
6. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I. S.* Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
9. 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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
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	Min. Passing Marks:10+25	
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:

1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication
2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House
3. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)
4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

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MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

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Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
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	Min. Passing Marks: 10+25	
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:

1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English)
3. Tulsian P.C; Practical Costing: Vikas, New Delhi.
4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.
5. 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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
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	Min. Passing Marks:10+25	
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:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)
4. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Prasad, Bhagwati: Income Tax Law &Practice ; Wiley Publication, 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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
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:	Min. Passing 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

Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)
6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.
7. Pride, William M., and D.C. Ferell, Marketing: Planning, Implementation & Control, Cengage Learning.
8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
11. 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.**

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
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:	Min. Passing 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, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10

Suggested Readings:

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing, Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kapoor, Neeru: E-Marketing, Pinnacle learning
5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India
6. 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.**

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
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	Min. Passing Marks:10+25	
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:

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English)
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal
5. PS And Gupta SC Advanced Accounts S Chand And Company
6. Shukla MB Corporate Accounting Kitab Mahal
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and 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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
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 in scenario and its contribution for economic development.

Credits: 5	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+25
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

Suggested Readings:

1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi
2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.
3. Bansal K. M. GST Customer law taxman Publication private limited University edition
4. RK Singh PK a bird's eye view of GST Asia law house
5. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition
6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA
7. 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: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

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	Min. Passing Marks:10+25
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	**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:

1. Avadhani V A Financial System
2. Bhalla VK Modern Working Capital Management
3. Chandra Prasanna Financial Management Theory And Practices
4. Khan NY And Jain PK Financial Management Tax And Problems
5. 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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Third	Semester: Fifth
	Subject: Commerce	
Course Code: C010504T	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	Min. Passing Marks:10+25

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 Intermadiaries.	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 Larga 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:

1. Saha SK Indian Banking System SBPD Publication (Hindi and English)
2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English)
3. Gupta SB Monetary Planning Of India
4. Khan M Y Indian Financial System Theory And Practice
5. Sengupta A K & Agarwal K Money Market Operations In India

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010601T	Course Title: Accounting for Mangers	

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	Min. Passing Marks: 10+25

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

Suggested Readings:

1. Horngren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
2. Horngren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)
7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, 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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, behaviour, Discipline, Participation in Different Activities)	(05 marks)

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MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
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	Min. Passing Marks:10+25	
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:

1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)
5. 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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

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MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme: B.Com.	Year: Third	Semester: Sixth
	Subject: Commerce	
Course Code: C010603T	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	Min. Passing Marks: 10+25

Total No. of Lectures: 75

Unit	Topics	No. of Lectures
I	**Financial Markets an Overview:** Meaning of Financial Market and its Significance is 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.	16
IV	**Investor Protection:** Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.	16

Suggested Readings:

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

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

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	**(04 marks)**
Class Test-I (Objective Questions)	**(04 marks)**
Class Test-II (Descriptive Questions)	**(04 marks)**
Class Test-III (Objective Questions)	**(04 marks)**
Class Test-IV (Descriptive Questions)	**(04 marks)**
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	**(05 marks)**

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

{Year - 4}

Semester- VII

Course Structure

Code	Paper Name	Credit	Internal Assessment	External Assessment	Max. Marks
C010701T	Accounting for Managerial Decisions	04	25	75	100
C010702T	Financial Management	04	25	75	100
C010703T	Marketing Management	04	25	75	100
C010704T	Human Resource Management	04	25	75	100
C010705T	Business Environment	04	25	75	100
	Total Credit and Marks	20			500

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: Master of Commerce	{ Year- 4 } Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 (Compulsory)	Total No. of Lectures=60 (in hours per week): L- 5/w	
Code: C010701T	ACCOUNTING FOR MANAGERIAL DECISIONS	

Course Objective: The objective of this course is to familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations.

Unit I: **ManagementAccounting:**Meaning, Nature Objectives, Scope, Techniques, Principles, Functions,Importance, Limitations, Management Accounting vs Financial and Coat Accounting, management Accountant Role, Status, functions and responsibility. **(No. of Lectures 16)**

Unit II: **Financial Statement Analysis-** Parties interested in Financial Statement, Essentials of a good financial Statement, importance of Financial Statement, Analysis and Interpretation- Horizontal, Vertical; Comparative and Trend Analysis, Ratio Analysis meaning Utility, Classification of Ratios,Profitability Ratio, Activity Ratio and Financial Position ratios **(No. of Lectures 16)**

Unit III: Fund Flow and Cash Flow Statement- Concept, Meaning of the term fund and preparation of fund flow statement and cash flow statement(As-3).(No. of Lectures 12)

Unit IV: **Reporting to Management:** Meaning, Objective, Methods, Principle of Reporting, Kinds of Reports, Reporting at different levels of management, Contemporary Issues in Management Accounting(Only Introduction):- Activity Based Costing, Quality Costing, Target Costing, Life cycle costing, Value chain Analysis.**(No. of Lectures 16)**

Suggested Readings

1. *Anthony, Robert*, "Management Accounting" McGraw Hill Education
2. *Bilrman, Haral Ir. Dyckman, Thoas, R.*, "Management Cost Accounting"
3. *Khan & Join*, "Management Accounting", McGraw Hill Education; 6 edition
4. *Kulshreshtha*, "Management Accounting Concepts & Cases", Tata McGraw Hill
5. *Maheshwari&Maheshwari*, "Accounting for Management", S Chand Publishing
6. *Pandey, I.M.*, "Management Accounting", Vikas Publishing
7. *Sharmo, R.K., Gupta, Soshi K.*, "Management Accounting", Kalyani Publishing
8. *Shukla, M.B.*, "PrabandhakiyaLekhankan"(Hindi)

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: Master of Commerce	{ Year- 4 } Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 (Compulsory)	Total No. of Lectures=60 (in hours per week): L- 5/w	
Code: C010702T	FINANCIAL MANAGEMENT	

Objective: The objective of this course is to help students to understand the conceptnal framework of Financial Management and its applications under various environmental constraints.

Unit I: **Financial Management:** Meaning, Nature and Scope, Financial Goal: Profit Vs. Wealth Maximization, Finance Functions-Investment, Financing and Dividend Decisions. Function of Finance Manager in Modern age. **(No. of Lectures12)**

Unit II: **Investment Decisions:** Nature, Investment Evaluation Criteria- Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Discounted Payback Period, N.P.V. and I.R.R. Comparison, Capital Rationing, Risk and Uncertainly in Capital Budgeting. **(No. of Lectures 16)**

Unit III: **Financing Decisions:** Sources of Short Term, Middle Term and LongTerm Financing, Concept and Approaches of Capital Structure Decisions-NI, NOI, Traditional and Modigliani Miller Approach. **Leverage Analysis**-Financing, Operating and Combined Leverage and its implications, EBIT-EPS analysis. **(No. of Lectures 16)**

Unit IV: **Cost of Capital:** Significance, Calculation of Cost of Capital of Individual Sources and Combined Cost of Capital (Weighted), Cost of Equity and CAPM. **Dividend Decisions:** Relevancy and Irrelevancy Theory of Dividend Decisions. (Walter's Model, Gordon's Model and Modigiliani Miller Model). FactorsAffecting Dividend Decision. **(No. of Lectures 16)**

Suggested Readings:

1. *Chandra, Prasanna*, "Financial Management", McGraw Hill Education; Ninth edition
2. *Khan, M.Y.& Jain, P.K.*, "Financial Management", Tata McGraw Hill,
3. *Kuchhal, S.C.*, "Financial Management", Chaitanya Publishing House
4. *Pandey, I.M.*, "Financial Management", Vikas Publishing House, New Delhi
6. *Shukla, M.B.*, "Business Finance", Kitab Mahal
7. *Sharma, R.K.& Shashi K.Gupta*, "Management Accounting", Kalyani Publication
8. *Srivastava, R.M.*, "Financial Management", Himalaya Publishing House

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: Master of Commerce	{ Year- 4 } Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 (Compulsory)	Total No. of Lectures=60 (in hours per week): L- 5/w	
Code: C010703T	MARKETING MANAGEMENT	

Course Objective: To develop in students an understanding of the underlying concepts, strategies and issues involved in the marketing of product and services.

Unit I: Nature and Scope of Marketing, Marketing Environment, Marketing Miz, Market Segmentation, Consumer Behaviour **(No. of Lectures 15)**

Unit II: Product Decisions: Product Mix, Product Life Cycle, New Product Development, Branding and Packaging, Pricing Methods and Strategies **(No. of Lectures 15)**

Unit III: Promotion Decisions: Promotion Mix, Advertising, Publicity, Personal Selling, Sales Promotion, Internet, Channel Management Decision **(No. of Lectures 15)**

Unit IV: Marketing Research, Marketing Planning, Marketing Organization, Marketing Control; Emerging Issues and Developments in Marketing **(No. of Lectures 15)**

Suggested Readings:

1. *Kotler, Philip, & Keller, K. L.,* "Marketing Management" Pearson
2. *Kotler, Phillp & Armstrong, G.,* "Principles of Marketing", Pearson
3. *Baines, Poul &Fill, Chris,* "Marketing", Oxford University Press
4. *Perreault, W.D. & McCarthy, E.J.,* "Basic Marketing, A Global Managerial Approach",McGraw-Hill
5. *Walker,B.J., Etzel,M.J., Stanton, W.J. & Pandit, Ajai,* "Marketing- Concepts and Cases", Tata McGraw Hill Education
6. *Czinkoto, M.R. &Kotabe, M.,* "Marketing Management", Thomson Learning;
7. *Ramaswami, V.S.&Namakumari,S.,* "Marketing Management- Global Perspective, Indian Context", Macmillan Publishers India Ltd
8. *Sontakki, C.N.,* "Marketing Management", Kalyani Publication
9. *Shukla, Ajit Kumar,* "Marketing Management" Vaibhav Laxmi Prakashan
10. *Shukla, Ajit Kumar,* "VipananPrabhandh" Vaibhav Laxmi Prakashan

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: Master of Commerce	{ Year- 4 } Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 (Compulsory)	Total No. of Lectures=60 (in hours per week): L- 5/w	
Code: C010704T	HUMAN RESOURCE MANAGEMENT	

Course Objectives: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit I: Meaning, Definitions, Characteristics and Nature of HRM, Human Resource Manager- Qualification, Functions, Manpower Planning, Recruitment, Selection and Placement.(No. of Lectures 16)

Unit II: Wages and Salary, Employee Benefit Programmes, Group and Individual Incentives, Motivation. (No. of Lectures 12)

Unit III: Promotion, Demotion, Transfer, Termination of Service, Retirement, Retrenchment, Training-meaning, Objectives, Need of Training, Different levels of Training. Moral- Meanings of Moral, Determinants of Employee Moral, Methods of Raising of Employee Moral.(No. of Lectures 16)

Unit IV: Job Analysis, Job Description, Performance Appraisal –Meaning, Difference with Merit Rating. Objectives of Performance Appraisal Merit and Demerit of Performance Appraisal, Welfare and Working Condition.(No. of Lectures 16)

Suggested Readings:

1. *Agarwal, R.D.,* "Dynamics of Personnel Management in India", McGraw-Hill Inc.US
2. *Flippo, E.D.,* "Principles of Personnel Management", Tata McGraw Hill.
3. *Mamoria, C.B.,* "Personal Management", Himalaya Publishing House
4. *Ashwathappa, K.,* "Human Resource Management", Tata McGraw Hill. (2013)
5. *Rao, V.S.P.,* "Human Resource Management", 3rd Edition, Excel Books, (2019)
6. *Monappa,A.&Saiyyadain M.S.,* "Personnel Management", McGraw-Hill Publishing Co
7. *Stone, Lloyed& Leslie, W.Rue,* "Human Resource and Personnel Management", Irwin/McGraw-Hill
9. *Yoder, Dale,* "Personal Management and Industrial Relations", Prentice-Hall, Inc
10. *Mamoria. C.B.,* "SeviVargiyaPrabandha",
11. *Verma, Pramod,* "SeviVargiyaPrabandha"
12. *Kulshreshta,* "SeviVargiyaPrabandha"
13. *Singh, D.P.N.,* "SeviVargiyaPrabandha"
14. *Youder, Dale,* "SeviVargiyaPrabandhaAvanAudyogikSambandh"
15. *Goyal, C.P. & Pandey, Baleshwer,* "SeviVargiyaPrabandhaAvanAudyogikSambandh

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: Master of Commerce	(Year- 4) Seventh Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit –4 (Compulsory)	Total No. of Lectures=60 (in hours per week): L- 5/w	
Code: C010705T	**BUSINESS ENVIRONMENT**	

Course Objective: This course develops ability to understand and scan business environment analysis opportunities and take decisions under uncertainty.

Unit-I: Theoretical Framework of Business Environment: Concept, Significance and Nature of Business Environment, Element of Environment- Internal and External; Changing Dimensions of Business Environment, Techniques of Environment Scanning and Monitoring.(No. of Lectures 16)

Unit-II: Economic Environment of Business: Economic Systems and Business Environment; Economic Planning in India; Economic Policies, Public Sector and Economic Development; Economic Reforms. Emerging Issues in Business Environment; Media Management, Bureaucracy and Business, Environmental Management. (No. of Lectures 16)

Unit-III: Political and Legal Environment of Business: Critical Elements of Political Environment; Government and Business; Changing Dimensions of Legal Environment in India; Competition Act. 2002, FEMA 1999, Consumer Protection Act.

Socio- Cultural Environment: Critical Elements of Socio-Cultural Environment; Social Institutions and Systems; Social Values and Attitude; Social Groups, Middle Class, Problems of Uneven Income Distribution; Social Responsibility of Business. (No. of Lectures 16)

Unit-IV: International and Technological Environment: Foreign Investment and Collaborations, International Economic Institutions; WTO, World Bank, IMF and their Importance to India; Technological Environment in India.(No. of Lectures 12)

Suggested Readings:

1. *Ashwathappa, K.,* "Business Environment for Strategic Management", Tata McGraw Hill.
2. *Adhikari, M.,* "Economic Environment of Business", Excel Book.
3. *Cherunilam, Francis,* "Business Environment", Himalaya Publishing House.
4. *Dutta & Sundaram,* "Indian Economy", S.Chand.
5. *Shukla, M.B.,* "Business Environment", Taxmann's Publication.
6. *Gupta, C.B.,* "Business Environment", Sultan Chand & Sons.
7. *Kuchhal, S.C.,* "Industrial Economy of India", Chaitanya Publication.
8. *Shukla M. B.,* "Business Environment", Taxmen

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

{Year - 4}
Semester- VIII
Course Structure

Code	Paper Name	Credit	Internal Assessment	External Assessment	Max. Marks
C010801T	Advanced Statistical Analysis	04	25	75	100
C010802T	Organisational Behaviour	04	25	75	100
C010803T	Corporate Tax Planning & Management	04	25	75	100
C010804T	Sales Management	04	25	75	100
C010805T	Strategic Management	04	25	75	100
Total Credit and Marks		20			500

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: Master of Commerce	(Year- 4) Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 (Compulsory)	Total No. of Lectures=60 (in hours per week): L- 5/w	
Code: C010801T	**ADVANCED STATISTICAL ANALYSIS**	

Objectives: The objective of this course is to give advance knowledge of the subject to make the students learn the application of Statistical Tools and Techniques for decision making.

Unit I: Association of Attributes: Determination of unknown Class Frequencies, Consistency of Data, Methods of Determining Association, Coefficient of Contingency, Chi-Square Test and Goodness of Fit.

Probability Theory: Importance, Different Approaches to Definition. Permutation and Combination, Theories of Probability- Additions and Multiplications, Conditional Probability. **(No. of Lectures 15)**

Unit II: Probability Distribution: Binomial, Poisson and Normal distribution, Their Characteristics and Application. Theory of Sampling, Law of Sampling, Sampling and Non-Sampling Errors, Standard Error, Sampling Distribution and their Characteristics. **(No. of Lectures 15)**

Unit III: Large Sampling Test: Test of Significance, Procedure of Testing of Hypothesis- Null and Alternative Hypothesis

(a) Test of Significance in Attributes, - Assumptions, Significance of Difference- Mean, Proportion and S.D. in Sampling of Attributes.

(b) Test of Significance in Variables (Null Hypothesis Testing): Significance of difference between- Two Sample Means, Difference between Standard Deviations of Two Samples.**(No. of Lectures 15)**

Unit IV: Small Sampling Test: Assumption, Need, Z-test, t- test, and F- test. Non- Parametric Test (Assumptions Free Testing) Meaning, Assumptions, Chi- Square Test, Analysis of Variance (ANOVA).

Statistical Quality Control – Meaning, Characteristics, Causes of Variation in Quality Characteristics, Quality Control Charts.**(No. of Lectures 15)**

Suggested Readings:

1. *Beri*, "Statistics for Management", Tata McGraw Hill
2. *Chandran, J.S.*, "Statistics for Business and Economics", Vikash, 1998
3. *Render & Stair Jr.*, "Quantitative Analysis for Management", Prentice Hall
4. *Sharma, J.K.*, "Business Statistics", Pearson Education
5. *Gupta, C.B.*, "An Introduction to Statistical Methods" Vikash Publication
6. *Levin Rubin*, "Statistics for Management" Pearson, New Delhi.
7. *Jaiswal K.S.*, "Advanced Statistics", Vaibhav Laxmi Prakashan, Varanasi.
8. *Gupta, K.L.*, "Business Statistics", Navyug Publication
9. *Gupta, C.B. & Gupta, Vijay*, "An Introduction to Statistical Methods", S. Chand" Delhi
10. *Gupta, S.C. & Gupta, Indra*, "Business Statistics" Himalaya Pub. House Delhi
11. *Gupta S.P.*, Statistical Methods, S. Chand& Sons, Delhi
12. *Nagar Kailash Nath*, "Sankhiyaki Vishlation", Minakashi Publication
13. *Shukla &Sahai*, "Business Statistics", Sahitya Bhawan Publication, Agra

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: Master of Commerce	(Year- 4) Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 (Compulsory)	Total No. of Lectures=60 (in hours per week): L- 5/w	
Code: C010802T	ORGANISATIONAL BEHAVIOUR	

Course Objective: To impart the students an understanding of behavioural components in the process of management & to develop an understanding of organizational and individual variants that effect organizations.

Unit I: **Organisational Behaviour**- Concept, Nature, Significance, Relationship with other fields, Challenges and Opportunities for Organisational Behaviour, **Approaches of Organisational Behaviour** - Human Behaviour Approach, Social System Approach, System and Contingency Approach. **(No. of Lectures 15)**

Unit II: **Industrial Dimensions of Organisational Behaviour: Perception** - Concept, Nature, Process, **Attitude** - Concept, Process, and Measurement, **Personality** - Concept, Determinants of Personality, **Learning**- Concept, Components, Factors affecting Learning, Learning Theories.**(No. of Lectures 15)**

Unit III: **Group Dimensions of Organisational Behaviour: Group**-Concept, Types of Group, Group Formation, and Group Decision Making, **Motivation** – Concept, Theories of Motivation, **Leadership** - Concept, Nature, Determinations and Style, **Theories of Leadership** - Trait, Behavioural and Situational Theories. **(No. of Lectures 15)**

Unit IV: Organisational Power and Politics, **Organisational Change** – Concept, Nature, Resistance to Change, Management Resistance to Change, **Conflict**- Concept, Sources & Types, Resolution of Conflict, **Organisational Culture** - Concept, Elements, Implication & Process.**(No. of Lectures 15)**

Suggested Readings:

1. *Prasad, L.M.*, "Organizational Behaviour", Sultan Chand & Sons
2. *Aswathappa, K.*,"OrganisationalBehaviour (English) 10th Edition", Himalaya Publishing House Pvt. Ltd
3. *Robbins, Judge, Vohra*, "Organizational Behavior", Pearson Prentice Hall.
4. *Rao, V.S.P.*, "Organizational Behaviour", Excel Books
5. *Sharma, R.A.*, "Organisational Theory and Behavior",Tata McGraw-Hill,
6. *Bennis, W.G.*, "Organisation Development- Its Nature, Origin and Prospects, Addison-Wesley Publishing Co.

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: Master of Commerce	(Year- 4) Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 (Compulsory)	Total No. of Lectures-60 (in hours per week): L- 5/w	
Code: C010803T CORPORATE TAXPLANNING & MANAGEMENT		

Course Objective: To emphasize the role of tax factors in the use of management accounting techniques along with tax laws and their impact on management decisions.

Unit I: Basic Concepts of Income Tax, Residential Status of a Company, Computation of Income of a Company, Set Off and Carry Forward of Losses, Deductions and Exemptions in Additional Tax on undistributed Profits. **(No. of Lectures 15)**

Unit II: Meaning and Scope of Tax Planning, Ownership Pattern, Tax Planning Regarding Dividend Policy, Issue of Bonus Shares, Merger of Companies. **(No. of Lectures 15)**

Unit III: Tax Considerations in Respect of Specific Managerial Decision Like Make or Buy, Own or Lease, Close or Continue, Sale in Domestic Markets or Exports. **(No. of Lectures 15)**

Unit IV: Tax Planning in Respect of Managerial Remuneration, Foreign Collaborations and Joint Ventures, Implications of Avoidance of Double Taxation Agreements. **(No. of Lectures 15)**

Suggested Readings:

1- Acharya, Swachondra : Tax Planning Under Direct Tax
2- Ahuja, G.K. & Gupta, Ravi : Systematic Approaches to Income Tax
3- Basu, S.N. &Basu,S. : Income Tax
4- Iyngar, A.C. Sampat : Law of Income Tax
5- Kanga, J.B. and Palkhivalas, N.A. : Income Tax
6- Lakhotia, R.N. &Lakhotia, Subhash : Corporate Tax Planning
7- Prasad, Bhagwati : Law & Practice of Tax in India
8- Raina, H.P. : Corporate Taxation
9- Srinivas, E.A. : Handbook of Corporate Tax
10- Singhania, V.A. : Direct Taxes
11. Shukla S.K. and Shukla : Tax Planning and Management

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MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: Master of Commerce	(Year- 4) Eighth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 (Compulsory)	Total No. of Lectures=60 (in hours per week): L- 5/w	
Code: C010804T	SALES MANAGEMENT	

Course Objective: The aim of the course is to build knowledge, understanding and skills of sales management among the students.

Unit-I: Sales Management – Meaning, Significance, Functions of Sales Manager, Relation with other executives. (No. of Lectures 15)

Unit-II: Sales Organisation and Relationship – Purpose of Sales, Organization, Types of Sales Organization Structures, Sales Department external relations. (No. of Lectures 15)

Unit-III: Salesmanship – Theories of Selling, Types of Sales executives, Qualities of Sales Executives, Sales Forecasting. (No. of Lectures 15)

Unit-IV: Sales Distribution – Physical Distribution System, Factors affecting distribution system, Channels of Distribution, Logistics, Supply Chain Management, International Marketing Channels. (No. of Lectures 15)

Suggested Readings:

1. *Spiro, R.L., Stonton W.J. & Rich, A.G.– Management of Sales Force*
2. *Still R.R., Cundiff, E.W., &Govani, NAP- Sales Management, Decisions, Strategies and Cases*
3. *Venugopol, P. – Sales and Distribution Management – An Indian Perspective*
4. *Panda, T.K. – Sales and Distribution Management*
5. *Sahu, P.K. & Raut, K.C. – Salesmanship and Sales Management*

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master of Commerce**	{ Year-.4 } Eighth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **4 (Compulsory)**	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	
Code: C010805T	**STRATEGIC MANAGEMENT**	

Objective: To impart an understanding of the comprehensive process of top management of a business enterprise so as develop the ability to analyze business problems and their solutions.

Unit I: Concept, Definition and Nature of Strategy, Vision, Mission, Goal & Objective. Strategic Management: Definition and Process, Models of Strategic Decision Making, Strategic Intent, Strategic Business Unit. **(No. of Lectures 12)**

Unit II: Environmental Scanning-Concept of Environment and its Components, SWOT Analysis, Environmental Scanning and Appraisal, Strategic Advantage Analysis and Diagnosis, Concept of Synergy, Core Competence. **(No. of Lectures 16)**

Unit III: Strategic Analysis & Choice- Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal Integration, Strategic Alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic Choice. **(No. of Lectures 16)**

Unit IV: Strategic Implementation and Control: Inter- relation between Formulation and Implementation, Issues in Strategy Implementation, Structural and Non-Structural Resource Allocation. Overview of Strategic Evaluation, Strategic Control, Techniques of Strategic evaluation and Control. **(No. of Lectures 16)**

Suggested Readings:

1. *Kazmi Azhar*, "Strategic Management & Business Policy", Tata McGraw Hill.
2. *Srinivasana, R.*, "Strategic Management", PHI Learning
3. *Lynch Richard*, "Strategic Management", Pearson
4. *Rao, P. Subba*, "Business Policy and Strategic Management", Himalaya Publishing House
5. *Haberberg & Rieple*, "Strategic Management: Theory and Application", Oxford Press
6. *Rathore, P.S.*, "Strategic Management", Kitab Mahal Distributers
7. *Mathur, U.C.*, "Strategic Management", Macmillaln India limited.
8. *Mital, Amita*, "Cases in Strategic Management", McGraw Hill Education

{ Year - 5 }

Semester- IX

Mater in Commerce (M.Com.)

Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
MC 301	Research Methodology	Compulsory	04	25	75	100
MC 302	Entrepreneurship Development & Small Business in India	Compulsory	04	25	75	100
Select any two from the following						
MC 303	Accounting for Planning & Control	Optional	04	25	75	100
MC 304	Management of Financial Services	Optional	04	25	75	100
MC 305	Services Marketing	Optional	04	25	75	100
MC 306	Industrial Relations	Optional	04	25	75	100
MC 307	Survey Research Project Report Cum Viva-Voce	Compulsory	04			100
Total Credit and Marks			20			500

Note: **(a)** *MC 307: Students have to do Survey Research Project Report Dissertation/Internship Field or Survey Work in Intra/ Inter faculty related to main subject*

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MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master in Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: **40**
Credit – 4 (Compulsory)	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

Code: MC 301	**RESEARCH METHODOLOGY**

Course Objectives: The objective of the course is to impart basic understanding and steps involved in a good research. Students should understand research design, sampling and report writing.

Unit I: **Introduction:** Concept of Research and its Application in Various Functions of Management, Types of Research, Types of Business Problems Encountered by the Researcher, Problems and Precautions to the Researchers.

Process of Research: Steps Involved in Research Process. **Research Design:** Various Methods of Research Design. **(No. of Lectures 15)**

Unit II: **Collection of Data:** Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Types of Data: Secondary and Primary, Various Methods of Collection and Data, Preparation of Questionnaire and Schedule, Precautions in Preparation of Questionnaire and Collection of Data.**(No. of Lectures 15)**

Unit III: **Analysis of Data**: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams used in Data Analysis, Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis, Application and Analysis of Variance (ANOVA). **(No. of Lectures 15)**

Unit IV: **Report Preparation**: Types and Layout of Research Report, Precautions in Preparing the Research Report, Bibliography and Annexure in the Report: their Significance, Drawing Conclusion, Suggestion and Recommendation to the Concerned Persons. **(No. of Lectures 15)**

Suggested Readings:

1. *Kothari, C.R.,* "Research Methodology: Methods & Techniques", New Age International Publishers, New Delhi.
2. *Gupta, S.P.,* "Statistical Methods", Sultan Chand & Sons.
3. *Sinha, K.K.* "Business Communication", Taxmann Publication.
4. *Chawla, Deepak & Sodhi, Neena,* "Research Methodology: Concepts & Cases", Vikas Publishing House, New Delhi.
5. *Bhattacharya, D.K.,* "Research Methodology", Excel Books.

Programme /Class: **Master in Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: **40**
Credit – **4** (Compulsory)	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

MC 302 ENTREPRENEURSHIP DEVELOPMENT & SMALL BUSINESS IN INDIA

Course Objective: It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Units-I: Entrepreneurship: Concept, Nature, Scope and Importance, Emergence of Entrepreneurial Class in India. Theories of Entrepreneurship, Entrepreneurship and Environment, Creativity and Innovation. **(No. of Lectures15)**

Units-II: Entrepreneurship Development Programme (EDP): Nature Scope and importance, Institutions Established by the Government for EDP Government Assistance and Incentives. Women Entrepreneurship, Social Entrepreneurship, Intrapreneurship.**(No. of Lectures 15)**

Units-III: Promotion of a Venture, Project Management. Financial Management: Raising of Funds, Private Equity and Venture Capital, Production, Human Resource Management and Marketing Management Practices is Small Scale Sector. **(No. of Lectures 15)**

Unit-IV: Small Business: Nature, Scope and Importance of Small Business, Government Support System, Infrastructural Facilities. Latest Government Policy with regard to Small Scale Sector. Problems & Suggestions for Small Industries. Industrial Sickness: Meaning, Causes and Remedies. **(No. of Lectures 15)**

Suggested Readings:

1. *Desai, Vasant,*"Entrepreneurship and Small Business Management", Himalaya Publishing House
2. *Duker, Peter,* "Innovation and Entrepreneurship", Harper Business; Reprint edition
3. *Gupta, C.B.& Srinivasan, N.P.,* "Entrepreneurship Development", S. Chand
4. *Kenneth, P. Van,* "Entrepreneurship and Small Business Management"
5. *Shukla, M.B.,* "Entrepreneurship and Small Business Management", Kitab Mahal.
6. *Agrawal,R.C.,* "Udyamita Vikas" (Hindi)
7. *Khanka, S.S.,* "Entrepreneurship Development", S. Chand & Company

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master in Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit –4 **(Optional)**	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

Code: MC 303 ACCOUNTING FOR PLANNING AND CONTROL

Course Objective: The objective of this course is to Familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations.

Unit I: **Budgeting Control:** Meaning of Budget and Budgeting control, purposes of Budgeting, Importance, Essentials of an effective budget, classification of budgets Flexible budget and ZBB Capital Budgeting: meaning and Appraisal-Payback period, method, Rate of return method and net present value method.**(No. of Lectures 15)**

Unit II: **Standard Casting and Variance Analysis:** meaning and objectives of Standard Costing Setting of Standard, Variance Analysis: Material, Labour and Overhead variances. **(No. of Lectures 15)**

Unit III: **Marginal Casting:** meaning, Determination of Profit under marginal Costing, Importance and Applications: Dropping a line or product or Department, Pricing of Product, make or by Decision, Selection of most profitable channel, **Break even Analysis:** Meaning, P/V ratios, BEP Chart and Practical Applications of Break even Analysis. **(No. of Lectures 15)**

Unit IV: **Responsibility Accounting:**Meaning and Advantages, Responsibility Centers – Cost, Profit and Investment Centers. Transfer Pricing- Meaning, Methods and Selection of Transfer Pricing Method. Inventory Control- Meaning, Importance and Techniques EOQ, ROP, ABC, VED) and Determination of Inventory levels. **(No. of Lectures 15)**

Suggested Readings:

1. *Anthony, Robert :Management Accounting*
2. *Bilrman, Haral Jr. Dyckman, Thoas, R. :Management Cost Accounting*
3. *Khan, M.Y. :Management Accounting*
4. *Khan & Jain :Management Accounting*
5. *Kulshreshtha :Management Accounting Concepts j& Cases*
6. *Lall, B.M. &Jain,I.C. :Management Accounting Principles &Practice*
7. *7. Maheshwari, S,N. :Management Accounting*
8. *8. Pandey, I.M. :Management Accounting*
9. *9. Sharma, R.K. :Management Accounting*
10. *10. Shukla, M.B. :PrabandhakiyaLekhankan(Hindi)*

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master in Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 **(Optional)**	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

Code: MC 304	**MANAGEMENT OF FINANCIAL SERVICES**

Course Objective: To familiarize the prospective managers with the various financial services and institutions and their role in the overall financial system.

Unit I: **Financial Services:** Concept, Nature, Types and Scope of Financial Services, Fund Based and Non-Fund based Financial Services.**(No. of Lectures 16)**

Unit II: **Origin of Merchant Banking in India:** Nature, Characteristics, Functions and Importance, Services Rendered by Merchant Bankers, Underwriting, Concept, Nature, Features, Importance, Functions and Evolution of Underwriting Business, SEBI Guidelines with regard to Underwriting.**(No. of Lectures 16)**

Unit III: Nature, Objective and Features of Credit Rating, Credit Rating Agencies in India, Depositories.**(No. of Lectures 12)**

Unit IV: Other Financial Services: Lease Financing, Hire Purchase, Venture Capital, Mutual Funds Housing Finance, E-Banking.**(No. of Lectures 16)**

Suggested Readings:

1. *Avadhani, V.A.,* "Investment and Securities Market in India", Himalaya Publication.
2. *Bhola L. M. &Mahakud, J.,*"Financial Market and Institution", McGraw Hill Education
3. *Bhalla, V.K.,* "Management of Financial Services", Generic Pub.
4. *James,C.& Horne, Van,* "Financial Market Rates and Flows", Oxford University Press.
5. *Khan, M.Y.,* "Indian Financial System", Tata McGraw Hill.
6. *Machiraju, H.R.,* "Merchant Banking", New Age International Publishers
7. *G., Rameshbabu,* "Financial Services in India", Concept Publishing House.

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MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master in Commerce**	{ Year- 5 } Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: **40**
Credit – **4 (Optional)**	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

Code: MC 305 **SERVICES MARKETING**

Course Objective: To develop in students an understanding of the underlying concepts, strategies and issues in the Service Marketing.

Unit I: Concept, Nature, Emergence, Growth and Importance of Services, Marketing Challenges in Service Business, Service Classification, Marketing Framework for Service Business, Understanding Service Market, Services and Consumer Behaviour.**(No. of Lectures 15)**

Unit II: Approaches to Segmenting Service Market, Marketing Mix in Services Marketing, Branding of Services, Retail Marketing.**(No. of Lectures 15)**

Unit III: Marketing Research and Marketing Information System in Services, Strategies for Services Marketing, Service Vision.**(No. of Lectures 15)**

Unit IV: E-Marketing and Services Marketing in various Business Areas, Development of Services Market in Indian Business.**(No. of Lectures 15)**

Suggested Readings:

1. *Zeithaml, V.A. & Bitner, M.J.*, "Services Marketing", McGraw- Hill Education
2. *Lovelock, C. H.*, "Services Marketing", Prentice Hall
3. *Rao, K. R. Mohana*, "Services Marketing" Pearson Education India
4. *Nargundkar, R.*, "Services Marketing", McGraw- Hill Education
5. *Apte, Govind*, "Services Marketing", Oxford University Press
6. *Shukla, Ajit Kumar*, "Services Marketing", Vaibhav Laxmi Prakashan

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master in Commerce**	{Year- 5} Ninth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 (Optional)	Total No. of Lectures=60 (in hours per week): L- 5/w	

Code: MC 306	**INDUSTRIAL RELATIONS**

Course Objective: The course intends to educate and create awareness among the participants about various aspects to industrial relation and thus equip them to handle this delicate subject with maturity, objectivity and understandings.

Unit I: Industrial Relation-Concept, Nature Objectives, Importance, Industrial Disputes, Meaning, Causes, Strike, Lockout.**(No. of Lectures 10)**

Unit II: Collective Bargaining-Meaning, Characteristics, Trade unionism- Concept and Nature of Objective of Trade Union Functions of Trade Unions, Problems of Trade Union, Measures of Strengthening of Trade Union.**(No. of Lectures 18)**

Unit III: Industrial Accident, Safety Measures Absenteeism, Measures to Check Absenteeism, Labour Turn Over, Causes of Labour Turn Over, Measures to Reduce Labour Turn Over. **(No. of Lectures 12)**

Unit IV: Workers Participation in Management- Meaning, Objectives, Different forms of WPM, Causes of the Failure of Participation Scheme in India, Suggestions for the Success of WPM, Grievance- Meaning and Definition, Causes of Grievance, Characteristics of Good Grievance Handling Procedures, Steps taken by the Manager in Handling a Grievance, Suggestions to make the Grievance Procedure Successful.**(No. of Lectures 20)**

Suggested Readings:

1. *Kochan, T.A. & Katz Harry,* "An Introduction to Collective Bargaining and Industrial Relations", Irwin/McGraw-Hill

2. *Mamkoottam, K.,* "Trade Unionism: Myth and Reality", OUP India

3. *Bhagoliwal, T.N.,* "Industrial Relations in India", Sahitya Bhawan, Agra

4. *Mehrotra, S.N.,* "Labour Problems in India", S. Chand

7. *Mamoria, C. B., Mamoria, S, & Gankar, S. V.,* "Dynamics of Industrial Relations", Himalaya Publishing House

8. *Tripathy, P. C.* "Personnel Management and Industrial Relations", Sultan Chand & Sons, New Delhi.

9. *Mani, B.R.,* "Participative Management Vs. Collective Bargaining", Vision Books, New Delhi,

10. Relevant Labour Acts

Smdb

{ Year - 5 }

Semester- X

Master of Commerce (M.Com.)

Course Structure

Code	Paper Name	Compulsory / Elective	Credit	Internal Assessment	External Assessment	Max. Marks
Select any two subject group from the following-						
Group A- Accounting & Finance						
MC401	Security Analysis and Portfolio Management	Optional	04	25	75	100
MC402	Management Information System	Optional	04	25	75	100
Group B- Marketing						
MC403	International Marketing	Optional	04	25	75	100
MC404	Advertising Management	Optional	04	25	75	100
Group C- Human Resource Management						
MC405	Labour Legislation in India	Optional	04	25	75	100
MC406	Human Resource Planning & Development	Optional	04	25	75	100
MC407	Survey Research Project Report Cum Viva-Voce	Compulsory	04			100
Total Credit and Marks			20			500

Note: *MC 404: Students have to do Survey Research Project Report Dissertation/Internship Field or Survey Work in Intra/ Inter faculty related to main subject.*

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master in Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **4 (Optional)**	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

Group A- Accounting & Finance

Code: MC 401	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective: To impart knowledge to students regarding the theory and practice of Security Analysis and Portfolio Management.

Unit I: **Security Analysis**: Concept, Nature and Scope, Investment Vs. Speculation, Effective Investment Programme, Sources of Investment Information. Primary Market, Secondary Market, Operations of Indian Capital Market. **(No. of Lectures 20)**

Unit II: **Valuation of Securities:** Bond, Debenture, Preference Shares, Equity Shares. **(No. of Lectures 10)**

Unit III: Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis, Efficient Market Hypothesis and its Testing. **(No. of Lectures 10)**

Unit IV: Portfolio Management, Portfolio Selection and its Models, Markowitz Portfolio Theory. Efficient Frontier, Capital Market Theory: CAPM Single Index Model; Portfolio Total Risk (Risk and Return Analysis). Portfolio Market Risk and Unique Risk, Capital Market line and Security Market Lines, Portfolio Performance Evaluation: Measurement of Risk & Return, Evaluation Criteria and Procedures.**(No. of Lectures 20)**

Suggested Readings

1. *Avadhani, V.A.,*"Security Analysis & Portfolio Management", Himalaya Publishing House
2. *Bhalla, V.K.,* "Investment Management", S. Chand Publishing
3. *Pandian, P.,* "Security Analysis & Portfolio Management", Vikas Publishing House.
4. *Fischer, L.M. & Ormiston. A,* "Security Analysis & Portfolio Management", Prentice Hall of India.
5. *Ronald J. Jordon & Donald E. Fischer*, "Security Analysis & Portfolio Management", Pearson India.
6. *Chandra Prasanna,* "Investment Analysis & Portfolio Management", McGraw Hills Eduction.
7. *Kevin, S.,* "Security Analysis and Portfolio Management", PHI Learning.
8. *Singh, Preeti,* "Investment Management", Himalaya Publishing House

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master in Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 **(Optional)**	Total No. of Lectures=60 (in hours per week): L- 5/w	

Group A- Accounting & Finance

Code: MC 402 **MANAGEMENT INFORMATION SYSTEM**

Objective: To acquaint the students with the basics of Information technology and related aspects.

Unit I: Management Information System(M.I.S): Meaning, Elements, Characteristics, Functions, Objectives and Role of M.I.S., Principles of Good MIS, Installation of MIS, Basic Requirements of MIS, Implementation of MIS, Problems in Installation of MIS, Guidelines for Making MIS Effective.**(No. of Lectures 15)**

Unit II: Development of System Analysis, System Definition, System Analysis, tools for making System Analysis, System Design, Testing, System Evaluation, Types of Information System, comparison of human and computer system(Alternative Framework). **(No. of Lectures 15)**

Unit III: Information System for Decision Making: Meaning, Types of Decisions, Decision Making Process, Basic Information System related to Production, Finance, Human Resource and Marketing. **(No. of Lectures 15)**

Unit IV: Data Communication and Networking: Meaning, Basic Elements of Communication, Data Transmission Modes, Transmission Channels, Transmission Media, Types of Database System, Network Topologies, LAN, WAN and MAN. Base of MIS: Reporting- Meaning, Principles of Reporting, Methods of Reporting, Classification of Reports.**(No. of Lectures 15)**

Suggested Readings:

1. *Louden & Louden,* "Management Information System", Prentice Hall,
2. *Banerjee, U. K., & Sachdeva, R. K.,* "Management Information System: A New Frame Work" Vikas Publishing House, New Delhi
3. *Davis, G.B., & Olson, M. H.,* "Management Information Systems: Conceptual Foundations, Structure, and Development", New York: McGraw-Hill.
4. *Gupta, A.K.,* "Management Information System", S. Chand Co. Ltd
5. *Jindal Aman,* "Management Information System", Kalyani Publishers
6. *Kanter Jerome,* "Management Oriented MIS", Prentice Hall
7. *Kelker, S.A.,* "Management Information System -A Concise Study", PHI Learning Private Limited, New Delhi.
8. *Murthy, C.S.V.,* "Management Information System (Text, Cases and Applications)", Himalaya Publishing House
9. *Prasad, L.M.&Prasad, Usha,* "Management Information System", Sultan Chand

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master in Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: 25+75 Min. Passing Marks: 40
Credit – 4 **(Optional)**	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

Group B- Marketing

Code: MC 403	INTERNATIONAL MARKETING

Objective: The course aims at exposing the students to the global business activities, marketing in international businessand global forces transforming the international business today.

Unit I: Nature, Scope and Importance of International Marketing. Distinction between International Marketing and Domestic Marketing, International Market entry Strategies, International Marketing Environment and its Impact on Marketing Decisions.**(No. of Lectures 15)**

Unit II: Institutional set up for Export Promotion, Governmental Agencies in International Marketing, Export Houses, Export Documentation and Procedures. International Marketing Operations.**(No. of Lectures 15)**

Unit III: Planning for Overseas Market– Product strategy, International Product Life Cycle, Management of International Brands and Packaging, Pricing Decisions, International Promotion, International Channel Management Decisions.**(No. of Lectures 15)**

Unit IV: Emerging Issues and Developments in International Marketing, International Marketing of Services, Information Technology and International Marketing, World Trade Organization(WTO).**(No. of Lectures 15)**

Suggested Readings:

1. *Cateora, P. R. & Graham, J.L.,* "International Marketing" McGraw-Hill/Irwin; 15 edition
2. *Jain, Subhash C.,* "International Marketing Management" South-Western
3. *Terpstra, Vern &Sarathy, R.,*"International Marketing" Thomson Learning
4. *Onkvisit, S. & Shaw, J.J.,* "International Marketing Analysis and Strategy" Routledge, New York
5. *Czinkota, M. R. &Ronkainen, I. A.* "International Marketing", Thomson Higher Education, USA
6. *Cherunilam, F.,* "International Marketing", Himalaya Publishing House
7. *Sahai, I.M.,* "International Marketing" Sahitya Bhawan Publication
8. *Mishra, Arvind K., & Pallavi,* "Fundamentals of International Marketing", Vaibhav Laxmi Prakashan
9. *Sahai, I.M.,* "AntarrastriyaVipanan", Sahitya Bhawan Publication
10. *Jain, S.C.,* "AntarrastriyaVipanan", Kailash PustakSadan

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPUR

Programme /Class: **Master in Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **4 (Optional)**	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

Group B- Marketing

Code: MC 404	**ADVERTISING MANAGEMENT**

Objective: This course aims to familiarize the student with the basic principles of advertising and introduction to media involved.

Unit I: Advertising Management – Concept, Scope, Importance in business, Role of Advertising in Social and Economic Development of India, Legal, Ethical and Social aspects of advertising.**(No. of Lectures 15)**

Unit II: Media Plan – Types and choice criteria, reach and frequency of advertisements, Cost of advertisement related to sales, Media Planning.**(No. of Lectures 15)**

Unit III: Message Development – Different types of advertisements, layout, design appeal, copy structure, Advertisement production, Print, Radio, T.V. and Web advertisements, Media Research.**(No. of Lectures 15)**

Unit IV: Promotional Objectives – Importance, Determination of Promotional objectives, Setting objectives DAGMAR, Advertising Budget – Objectives, Approaches and Methods.**(No. of Lectures 15)**

Suggested Readings:

1. *Aaker, Batra & Myers – Advertising Management*
2. *Percy, L. & Elliott, R.R., - Strategic Advertising Management*
3. *Manendra Mohan – Advertising Management*
4. *Tyagi C.L. – Advertising Management*
5. *Sontakki C.N., - Advertising*

Programme /Class: **Master in Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **4 (Optional)**	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

Group C- Human Resource Management

Code: MC 405	LABOUR LAGISLATION IN INDIA

Objective: To provide an understanding, application and interpretation of the various labour laws and their implications for industrial relations and labour issues.

Unit I: Objectives of Labour laws, Industrial Disputes Act, 1947- Objectives Scope, Lay off, Strike, Lockout, Retrenchment. **(No. of Lectures 12)**

Unit II: Workmen Compensation Act-1923 Employer, Partial Disablement, Total Disablement, Wages, Workman Rules Regarding Workmen's Compensation. Factories Act- 1948 Definition, Health of Workers in Factories, Safety of Workers in Factories. **(No. of Lectures 16)**

Unit III: Payment of Wages Act, 1936: Object of the Act, Definitions, Rules for Payment of Wages, Deductions from Wages, Enforcement of the Act, Minimum Wages Act, 1948: Definition, Minimum, Fair and Living Wages, Fixation and Revision of Minimum Wages, Payment of Minimum Wages, Enforcement of the Act. **(No. of Lectures 16)**

Unit IV: Trade Union Act, 1926: Features. Definition. Registration of Trade Unions. Rights and Liabilities of Registered Trade Unions, Funds of Trade Union. Employee's Provident Fund and Miscellaneous Provisions Act, 1952: Introduction, Definition, Schemes under the Act.**(No. of Lectures 16)**

Suggested Readings:

1. *Ghaiye, B.R.,*"Laws and Procedure of Developmental Enquiry (In Private and Public Sector)", Eastern Book Co,India
2. *Malhotra, O.P.,* "The Law of Industrial Disputes", Lexis Nexis
3. *Malik, P.C.,* "Handbook of Labour and Industrial Law", Eastern Book Company
4. *Kapoor, N.D.,* "Element of Industrial Law", Sultan Chand & Sons
5. *Padhi, P.K.,* "Labour& Industrial Laws", PHI Learning Pvt. Ltd

11. *Srivastava, S. C.,* "Industrial Relations and Labour Laws", Vikas Publishing House
12. *Misra, S. N.,*"Labour and Industrial Laws", Central Law Publications;

MAA VINDHYAVASINI VISWAVIDYALAYA MIRZAPU

Programme /Class: **Master in Commerce**	{ Year- 5 } Tenth Semester	Max. Marks: **25+75** Min. Passing Marks: **40**
Credit – **4 (Optional)**	Total No. of Lectures=**60** (in hours per week): **L- 5/w**	

Group C- Human Resource Management

Code: MC 406 HUMAN RESOURCE PLANNING & DEVELOPMENT

Objective: The objective of the course is to make student aware of the concepts, techniques and practices of Human Resource Planning and Human Resource Development. This course is intended to make students capable of applying the principles and techniques as professionals for developing human resources in an organization.

Unit I: Introduction to Human Resource Planning: Concept, Importance, Need for Human Resource Planning, Objectives Types of HR plan, Dimensions of Human Resource Planning, Human Resource Information System, Human Resource Planning Process, Career planning vs. Human resource planning, Career planning vs. Succession planning.**(No. of Lectures 15)**

Unit II: Evolution and Concept of HRD: System concept, Role of HRD, Professionals, HRD climate and its element, HRD Matrix, HRD Function, HRD Process, Role of line managers and supervisors in HRD.**(No. of Lectures 15)**

Unit III: Assessing and Implementing HRD Programmes: Task Analysis, Person Analysis, Organizational Analyses, Assessing HRD needs, HRD process models, Training Vs HRD, HRD Intervention, Quality of Work-life. Creating HRD environment, Issues concerning evaluation, Assessing the impact of HRD.**(No. of Lectures 15)**

Unit IV: Organizational Culture and HRD: Workforce diversity and HRD, Labor Market changes, Equal Employment Opportunity, Adapting demographic changes and gender issues, HRD practices in the manufacturing and services sectors.**(No. of Lectures 15)**

Suggested Readings:

1. *Bhattacharya, DipakKumar – Human Resource Planning, ExcelBooks.*
2. *T.V.Rao Human Resource Development Oxford IBH Publication*
3. *Aswathapa, Human Resource, and Personnel Management Text &Cases, TMH.*
4. *Desimone &Harries–Human Resource Development –Thomson Learning*