

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



राष्ट्रीय शिक्षा नीति – 2020 आधारित

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

[पाठ्यक्रम : 2024-25]

FACULTY OF COMMERCE

M.COM 2 YEARS FULL PROGRAMME

M.COM 1 YEAR PG PROGRAMME

AFTER 4 YEAR UG PROGRAMME COMPLETION

Prepared By:

Dr. Dinesh Kumar Tiwari

Associate Professor

Dean and Convenor (Commerce)

Faculty of Commerce and Management

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

[EFFECTIVE : 2024-25 ONWARDS]

Resolution

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

The following were present in the aforementioned meeting:

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

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

Extrenal Member (PG) Extrenal Member (PG) Internal Member (PG) Internal Member (PG) Internal Member (UG) Internal Member (UG) Dean & Convenor

MAHARAJA SUHEL DEV UNIVERSITY (MSDU) OF AZAMGARH



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

COURSE: M.COM 2 YEARS FULL PROGRAMME AFTER 3 YEARS UG PROGRAMME (FOR MSD UNIVERSITY, AZAMGARH)
Year-wise Titles of the Papers In PG Commerce (M.Com.)

Year	Semester	Papers	Course Code	Paper Title	Theory/Practical	Marks	Credits		
1	I	(COMPULSORY)							
		1	C010701T	Advanced Accounting for Managerial Decisions	Theory	(25+75)	4		
		2	C010702T	Advanced Financial Management	Theory	(25+75)	4		
		3	C010703T	Advanced Managerial Economics	Theory	(25+75)	4		
		4	C010704T	Human Resource Management	Theory	(25+75)	4		
		(CHOOSE ANY ONE)							
		5	C010705T	Business Communication	Theory	(25+75)	4		
	6	C010706T	Fundamentals of Organisational Behaviour	Theory	(25+75)	4			
	II	(COMPULSORY)							
		1	C010801T	Management Concept and Organisational Behaviour	Theory	(25+75)	4		
		2	C010802T	Advanced Statistical Techniques	Theory	(25+75)	4		
		3	C010803T	Economic Environment of Business	Theory	(25+75)	4		
		4	C010804T	Business Ethics and Corporate Social Responsibility	Theory	(25+75)	4		
		(CHOOSE ANY ONE)							
5		C010805T	Research Methodology	Theory	(25+75)	4			
6	C010806T	Strategic Management	Theory	(25+75)	4				
2	III	(COMPULSORY)							
		1	C010901T	Management Information System	Theory	(25+75)	4		
		2	C010902T	Research Methodology	Theory	(25+75)	4		
		3	C010903T	Advertising and Sales Management	Theory	(25+75)	4		
		(CHOOSE ANY ONE)							
		4	C010904T	Theory and Practice of Marketing	Theory	(25+75)			
		5	C010905T	Financing of Micro, Small and Medium Enterprise	Theory	(25+75)	4		
	(RESEARCH PROJECT)								
	6	C010906R	Research Project	Compulsory		4			
	IV	(COMPULSORY)							
		1	C011001P	Comprehensive Viva	Practical	100	4		
		(CHOOSE ANY ONE)							
		GROUP A :- FINANCE							
		2	C011002T	Security Analysis and Portfolio Management	Theory	(25+75)	4		
		3	C011003T	Financial institutions and Markets	Theory	(25+75)	4		
		4	C011004T	Financial Risk Management	Theory	(25+75)	4		
		GROUP B :- MARKETING							
		5	C011005T	Consumer Behaviour and Marketing Research	Theory	(25+75)	4		
6		C011006T	Consumer Rights and Education	Theory	(25+75)	4			
7		C011007T	Rural and Agricultural Marketing	Theory	(25+75)	4			
(RESEARCH PROJECT)									
8	C011008R	Research Project	Compulsory	100	4				

NOTE:
CALCULATOR CAN BE USED IN NUMERICAL PAPERS IN EACH SEMESTER.

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

Programme: M.Com	Year: First	Semester: First
Subject: Commerce		Paper: I
Course Code: C010701T	Course Title: Advanced Accounting for Managerial Decisions	
Course Outcome: The objective of this course is to familiarize students with the accounting concepts and methods used by managers for Planning and controlling business operations.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Management Accounting: Meaning, Nature, Objectives, Scope, Principles, Functions, Importance, and Limitations of management accountant. Various tools or techniques of management accounting. Difference between Management Accounting and Financial and Cost Accounting, Role and responsibility of management accountant.	12
2	Analysis and interpretation of Financial Statements - Meaning, Process, Objectives, Importance procedure and techniques of analysis., Analysis and Interpretation- Horizontal, Vertical; Comparative and Trend Analysis. Ratio Analysis: Meaning, Utility and Classification of Ratios, Fund Flow and Cash Flow Statement- Concept, Meaning of the term fund and preparation of fund flow statement and cash flow statement	12
3	Marginal Costing vs Absorption Costing: Meaning of Marginal Cost and Marginal Costing, marginal approach to profit calculation, difference between marginal costing and absorption costing, uses of marginal costing in decision making. Cost volume-profit analysis	12
4	Budgeting and Budgetary Control :Meaning, objectives, advantages and limitations of budgeting, essentials of an effective budgeting, Meaning, classification, and preparation of budget. Budgetary Control : Meaning, characteristics, objectives, and advantages of budgetary control. Budgetary Control vs Standard costing, Budgetary Control on performance or analysis of budget variances	12
5	Responsibility Accounting and transfer pricing: Meaning, features, objectives, significance and limitation of responsibility accounting, steps involved in responsibility accounting, responsibility centres- cost centres, revenue centre, profit centre, investment centre. Transfer pricing-Meaning and methods of transfer pricing, guiding principles of fixing transfer price, multinational or international transfer pricing. Reporting to management.	12

Suggested Readings:

1. Anthony, Robert, "Management Accounting" McGraw Hill Education
2. Birman, Haral Jr. Dyckman, Thoas, R., "Management Cost Accounting"
3. Khan & Jain, "Management Accounting", McGraw Hil Education; 6 edition
4. Kulshreshtha, "Management Accounting Concepts & Cases", Tata McGraw Hil
5. Maheshwari & Maheshwari, "Accounting for Management", SChand Publishing

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

Programme: M.Com	Year: First	Semester: First
Subject: Commerce		Paper: II
Course Code: C010702T	Course Title: Advanced Financial Management	
Course Outcome: The objective of this course is to help students to understand the conceptual framework of Financial Management and its applications under various environmental constraints.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	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, Financial planning and forecasting; Ethics in finance.	12
2	Capital Budgeting : Nature of investment decisions; Investment evaluation criteria net present value, internal rate of return, profitability index, payback period, accounting rate of return, NPV and IRR comparison; capital rationing; Risk analysis in capital budgeting Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of capital (weighted), Cost of equity and CAPM.	12
3	Financing & Dividend Decisions: Sources of Short Term, Middle Term and Long Term Financing, Concept and Approaches of Capital Structure Decisions- NI, NOI, Traditional and Modigliani Miler Approach. Leverage Analysis- Financing, Operating and Combined Leverage and its implications, EBIT-EPS analysis. Dividend Decisions: Relevancy and Irrelevancy Theory of Dividend Decisions. (Walter's Model, Gordon's Model and Modigliani Miler Model). Factors Affecting Dividend Decision.	12
4	Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management.	12
5	Corporate Restructuring and Contemporary Issues in Financial Management: Corporate restructuring. Mergers and Acquisitions- types, sources of takeover gains, valuation and financing of M&As. Leveraged buyouts; Spin offs; demerger. Contemporary issues in financial management.	12

Suggested Readings:

1. Chandra, Prasanna, "Financial Management", McGraw Hill Education; Ninth edition
2. Khan, MY.. & Jain, P.K., "Financial Management", Tata McGraw Hil,
3. Kuchhal, S.C., "Financial Management", Chaitanya Publishing House
4. Pandey, I.M., "Financial Management", Vikas Publishing House, New Delhi
5. Shukla, M.B., "Business Finance", Kitab Mahal

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

Programme: M.Com	Year: First	Semester: First
Subject: Commerce		Paper: III
Course Code: C010703T	Course Title: Advanced Managerial Economics	
Course Outcome: The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the business cycles, which would help them in managerial decision making processes.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Nature and Scope of Managerial Economics; Objective of the Firm- Profit and wealth Maximisation. Fundamental Concepts-Opportunity cost, Discounting principle, and time Perspective.	12
2	Demand Analysis: Determination of demand; Demand function; Indifference curve analysis: Characteristics of Indifference Curve and Consumer's equilibrium; Types of Demand Elasticity..	12
3	Production and Cost: Production function, Concept of production, isoquants ridge lines, isocost lines, Expansion path and multi product firm. Cost function: Classification of Costs, incremental cost, its relevance in decision making, short run and long run cost functions. Law of Variable proportion.	12
4	Price and output relationship under different market structures: Perfect Competition, Monopoly, Discriminating monopoly. Monopolistic competition, oligopoly.	12
5	Risk and decision making: The concept of Risk and Uncertainty; Decision making under uncertainty, Risk return Trade-Of, Profit Management: The concept of Economic Profit and Accounting Profit, Profit planning and Forecasting, Theories of profit-F.B. Hawley: Theory of Risk Bearing, FH. . Knight: Uncertainty Bearing Theory, Business Cycles: Concept and Nature, Phases and Causes of Business Cycles.	12

Suggested Readings:

1. Koutsiannis, A., *Modern Microeconomics*, Macmillan Press Ltd.
2. Varian, *Micro-Economic Analysis*, Norton.
3. Pindyck Robert S., Daniel. L Rubinfeld and Prem. L Mehta, *Micro Economics*, Pearson Education Asia, New Delhi.
4. Branson Wiliam H., *Macro Economics Theory and Policy*, First East - West Press.
5. Dornbusch, R. and S. Fischer *Macro Economics*, Publisher Tata McGraw Hil
6. Oliver Blanchard *Macro Economics*, Pearson Education, LPE.
7. Mankiw, N. Gregory, *Macro Economics*, Macmillan.

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

Programme: M.Com	Year: First	Semester: First
Subject: Commerce		Paper: IV
Course Code: C010704T	Course Title: Human Resource Management	
Course Outcome: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Meaning, Definitions, Characteristics and Nature of HRM, Human Resource Manager- Qualification, Functions, Challenges Faced by a Modern Human Resource Manager; Broad Functions of an HRM Department.	12
2	Job Analysis: Job Analysis and Job Design, Job Analysis Techniques, Job Evaluation Techniques, Job Description, Job Specification, Job Design Approaches, and Job Characteristics. Competency Mapping.	12
3	Recruitment, Selection, Training and Development: Factors affecting recruitment, sources of recruitment (internal and external),basic selection model, psychological tests for selection. Training and development techniques.	12
4	Performance Appraisal and Management: Objectives, Process and Methods of Appraisal. Diversity at work, Managing diversity, Causes and Paradox of diversity with special References to handicapped, women and ageing.	12
5	Compensation Management: Wage Vs Salary, Determination of compensation, Incentive Schemes, Fringe Benefits and Labor Welfare. Employees Relations: Grievances and Handling.	12

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 Hil. (2013)
5. .S Rao, V.S.P., "Human Resource Management", 3dr Edition, Excel Books, (2010)
6. Monappa, .A&Saiyyadain M.S., "Personnel Management", McGraw-Hil Publishing Co.
7. Stone, Lloyed & Leslie, W. Rue, "Human Resource and Personnel Management", Irwin/McGraw-Hill
8. Yoder, Dale, "Personal Management and Industrial Relations", Prentice-Hall, Inc
9. Mamoria. C. B., "Sevi Vargiya Prabandha"

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

Programme: M.Com	Year: First	Semester: First
Subject: Commerce		Paper: V
Course Code: C010705T	Course Title: Business Communication	
Course Outcome: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.		
Credits: 4	Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like videoconferencing, social networking. Strategic importance of e- communication.	15
2	Non-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	15
3	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft Office Correspondence: Official Letter, Semi Official Letter and Memorandum.	15
4	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	15

Suggested Readings:

1. Lesikar, R.V. & Flatley, M.E.; **Basic Business Communication Skills for Empowering the Internet Generation**, Tata McGraw Hil Publishing Company Ltd. New Delhi.
2. Bovee, and Thil, **Business Communication Today**, Pearson Education
3. Shirley, Taylor, **Communication for Business**, Pearson Education
4. Locker and Kazmarek, **Business Communication: Building Critical Skills**, TMH
5. Misra, A.K., **Business Communication (Hindi)**, Sahitya Bhawan Publications Agra

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

Programme: M.Com	Year: First	Semester: First
Subject: Commerce		Paper: VI
Course Code: C010706T	Course Title: Fundamentals of Organisational Behaviour	
Course Outcome The aim of the course is to build knowledge and understanding of Organizational Behaviour among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Organizational Behaviour.		
Credits: 4	Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Meaning and development of organisational behaviour, need for organisational behaviour, organisational behaviour model.	15
2	Perception- Meaning, significance of perception for understanding, human behaviour, perception, process, and factors, influencing perception, personality, concept, factors, influencing personality, theories of personality.	15
3	Learning: Concept, process, learning theory and Organisational behaviour, organisational behaviour modification. Motivation : motivation and goal, directed nature of human behaviour, process, theories of motivation, Maslow's, need hierarchy theory, conflict management, herzbergs' two factor theory, theory, XY and Z, conflict management.	15
4	Group Dynamics: Meaning, functions, types, reasons for joining group, stages of group, development, characteristics, advantages and disadvantages of informal groups, group, norms, group, cohesiveness, Leadership : meaning, style, approaches of leadership (Trait and behaviour approach)	15

Suggested Readings:

1. Bennis, W.G., Organisation Development
2. Breech Iswar, Organisation-The Framework of Management
3. Dayal, Keith, Organisational Development
4. Sharma, R.A., Organisational Theory and Behaviour
5. Prasad, L.M., Organisational Behaviour

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

Programme: M.Com	Year: First	Semester: Second
Subject: Commerce		Paper: I
Course Code: C010801T	Course Title: Management Concepts and Organisational Behavior	
Course Outcome: 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 organization.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Management Concept: Meaning, Managerial Functions: Planning-concept, significance, types; Organizing concept, principles, theories, types of organisations, authority, power, delegation, decentralisation, staffing, Directing, coordinating Control - nature, process, and techniques. Schools of Management Thought: Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system; Contingency theory of management	12
2	Organisational Behaviour- Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.	12
3	Individual Behaviour : Perception - Concept, Nature, Process, Attitude - Concept, Process, and Measurement, Personality - Concept, Determinants of Personality, Learning- Concept, Components, Factors affecting Learning, Learning Theories.	12
4	Group Dimensions of Organisational Behaviour : Group - Concept, Types of Group, Group Formation, and Group Decision Making, Teams Vs Groups, Contemporary issues in managing teams, Inter-group problems in organizational group dynamics, Management of conflict. Motivation - Concept, Theories of Motivation, Leadership - Concept, Nature, Determinations and Style, Theories of Leadership - Trait, Behavioural and Situational Theories.	12
5	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.	12

Suggested Readings:

1. Griffin, Ricky W: **Organisational Behaviour**, Houghton Mifflin Co., Boston. Hellreigel Don, John W. Slocum, Jr., and Richard W. Woodman; **Organizational Behaviour**, South western college Publishing, Ohio
2. Hersey. Paul, Kenneth H. Blanchard and Dewey E. Johnson; **Management of Organisational Behaviour: Utilising Human Resources**, Prentice Hal, New Delhi.
3. Ivancevich; John and Michocol T. Matheson : **Organisational Behaviour and Management**,
4. **Business Publication Inc.**, Texas.
5. Luthans, Fred : **Organizational Behaviour**. Mcgraw-Hil, New York

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

Programme: M.Com	Year: First	Semester: Second
Subject: Commerce		Paper: II
Course Code: C010802T	Course Title: Advanced Statistical Techniques	
Course Outcome: 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.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Sampling: Need for sampling - sampling frame - probability and non probability methods- sampling and non-sampling errors sampling distributions - central limit theorem.	12
2	Probability Theory and Distribution: Importance, Different Approaches to Definition. Permutation and Combination, Theories of Probability- Additions and Multiplications, Conditional Probability. Probability Distribution: Binomial, Poisson and Normal distribution, Their Characteristics and Application.	12
3	Statistical Inference: Estimation-Point and Interval Estimation, Qualities of a Good Estimator; Theory of Testing of Hypothesis-Statistics and Parameter, Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing.	12
4	Parametric Tests: Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications.	12
5	Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests: Difference Between Parametric and Nonparametric Tests; Chi square Test-Assumptions, Conditions and Applications; Wilcoxon Matched Pairs Test; Mann Whitney Wilcoxon Test and Kruskal Wallis Test: Limitations of the Tests Hypotheses.	12

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
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

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

Programme: M.Com	Year: First	Semester: Second
Subject: Commerce		Paper: III
Course Code: C010803T	Course Title: Economic Environment of Business	
Course Outcome: This course develops ability to understand and scan business environment analysis opportunities and take decisions under uncertainty.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Theoretical Framework of Business Environment: Concept, Nature and Significance of Business Environment, Elements of Environment - Internal and External; Changing Dimensions of Business Environment; Techniques of Environmental Scanning and Monitoring.	12
2	Economic Environment of Business: Economic systems and business environment; Government Policies Industrial policy, Fiscal policy, Monetary policy, Exim Policy, Economic reforms.	12
3	Political and Legal Environment of Business: Critical elements of political environment; Government and Business; Changing dimensions of legal environment in India; FEMA, Competition Policy.	12
4	Socio-Cultural Environment: Culture and Business, Social institutions and systems; Social values and attitudes; Social groups; Emerging rural sector in India; Social responsibility of business; Consumerism in India.	12
5	International and Technological Environment: Multinational corporations; Strategic Alliances; WTO, World Bank, MI and their Importance to India; Technological environment in India; Choice of Technology, Technology Transfer.	12

Suggested Readings:

- 1-Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, NewDelhi
- 2-Charunilam, Francis: Business Environment
- 3-Alagh, Yoginder :K Indian Development Planning and Policy, Vikas Publications, New Delhi
- 4- Ashwathapa: Business Environment, Himalaya Publication, Delhi

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

Programme: M.Com	Year: First	Semester: Second
Subject: Commerce		Paper: IV
Course Code: C010804T	Course Title: Business Ethics and Corporate Social Responsibility	
Course Outcome: To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Business Ethics: The concept of ethics; 'ethics' and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility-an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.	12
2	Indian Ethical Practices and Corporate Governance : Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents; Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance; Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards ; Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences..	12
3	Whistleblowing and Corporate Governance: The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; developments in India.	12
4	Corporate Social Responsibility (CSR) - Meaning; corporate philanthropy; CSR- an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India.	12
5	Corporate Image and Excellence: Corporate image - building corporate image, Importance, Corporate Excellence, importance, Measures to achieve corporate excellence, New initiatives on corporate excellence.	12

Suggested Readings:

1. Malin. Christine A., **Corporate Governance (Indian Edition)**, Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, **Corporate Responsibility**, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, **Developing Corporate Social Responsibility -A European Perspective**, Edward Elgar.
4. Sharma MB. **Business Environment**, Taxman Publication
5. Sharma, J.P., **Corporate Governance and Social Responsibility of Business**, Ane Books Pvt. Ltd.

**Department of Higher Education
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COURSE: M.COM (FOR MSD UNIVERSITY, AZAMGARH)**

Programme: M.Com	Year: First	Semester: Second
Subject: Commerce		Paper: V
Course Code: C010805T	Course Title: Research Methodology	
Course Outcome: 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.		
Credits: 4	Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Nature, Scope and Significance of Business Research Methodology, Methods of Research, Research- Process, Types of research design, Characteristics of socio-economic research.	12
2	Research Problem: Selection and formulation of research Problems, Defining the Scope and Significance.	12
3	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 of Data, Preparation of Questionnaire and Schedule, Precautions in Preparation of Questionnaire and Collection of Data.	12
4	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).	12
5	Interpretation of Data and Preparation of Report: Different statistical techniques of data analysis, Interpretation, Report Writing, Presentation, Footnotes, References, Bibliography, Appendices.	12

Suggested Readings:

1. Kothari, C.R., "Research Methodology: Methods & Techniques", New Age International Publishers, New Delhi.
2. Chawla, Deepak & Sodhi, Neena, "Research Methodology: Concepts & Cases", Vikas Publishing House, New Delhi.
3. .Jhalacherya, KD., "Research Methodology", Excel Books

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

Programme: M.Com	Year: First	Semester: Second
Subject: Commerce		Paper: VI
Course Code: C010806T	Course Title: Strategic Management	
Course Outcome: The present course aims at familiarizing the participants with the concepts, tools and techniques of corporate strategic management so as to enable them to develop analytical and conceptual skills.		
Credits: 4	Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: 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.	12
2	Environmental Scanning: Concept of Environment and its Components, SWOT Analysis, Environmental Scanning and Appraisal, Strategic Advantage Analysis and Diagnosis, Concept of Synergy, Core Competence.	12
3	Strategic Analysis & Choice: Stability, Growth, Turnaround, Retrenchment, Diversification, Vertical and Horizontal Integration, Strategic Alliance, Divestment, Business Portfolio analysis BCG & GEC matrix, Strategic Choice.	12
4	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.	12
5	Emerging Strategic Trends : Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India, Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering, Start-up Business Strategies and Make in India Model: Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with References to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness.	12

Suggested Readings:

1. Azhar Kazmi. *Strategic Management and Business Policy*, McGraw Hill.
2. P. Subba Rao. *Strategic Management*, Himalaya Publishing House.
3. V.S. Ramaswamy & S. Namakumari. *Strategic Planning: Formulation of Corporate Strategy*, Macmillan India.
4. Upendra Kachru. *Strategic Management: Concepts and Cases*, Excel Books.
5. R. Srinivasan. *Strategic Management: The Indian Context*, PHI Learning.

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

Programme: M.Com	Year: Second	Semester: Third
Subject: Commerce		Paper: I
Course Code: C010901T	Course Title: Management Information System	
Course Outcome: To acquaint the students with the basics of Information technology and related aspects.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Meaning, Definition, Characteristics and Importance of MIS; Elements of MIS; Information at Different Levels of Management; Nature of Reports at Different Levels of Management; MIS Planning; MIS Structure; MIS Classification; MIS and Decision Making; Advantages and Disadvantages of MIS.	12
2	MIS and System Analysis: System Concepts; Types of System; Principles of System and Subsystems; Organization as a System; System Approach; Meaning, Nature, Function and Principles of System Analysis; Data Flow Diagrams.; Data Dictionary; Analysis of MIS.	12
3	MIS and System Design: System Design Concept; Principles of System Design; Input and Output Designing; Relevant Information Needs in MIS Design; Conceptual System Design; Detailed System Designing; Implementation; MIS Installation and Evaluation.	12
4	Major Management Information System to Business: Accounting and Financial Information System; Production and Operations Information System; Marketing Information System; Personnel Information System and their Integration with other Information Systems; Other Information Systems.	12
5	Data Communication and Evaluation in MIS: Data Communication; Channels of Communication; Communication Hardware; Modes of Communication Networks; Communication Networks in India; Telecommunication; MIS Evaluation-Cost-Benefit Analysis; Critical Appraisal of MIS.	12

Suggested Readings:

1. Louden & Louden, "Management Information System", Prentice Hal.
2. Banerjee, U. K., & Sachdeva, R. K., "Management Information System: A New Framework" Vikas Publishing House, New Delhi.
3. Gupta, A.K., "Management Information System", S. Chand Co. Ltd.
4. Jindal Aman, "Management Information System", Kalyani Publishers.
5. Kanter Jerome, "Management Oriented MIS", Prentice Hall.

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

Programme: M.Com	Year: Second	Semester: Third
Subject: Commerce		Paper: II
Course Code: C010902T	Course Title: Research Methodology	
Course Outcome: 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.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Nature, Scope and Significance of Business Research Methodology, Methods of Research, Research- Process, Types of research design, Characteristics of socio-economic research.	12
2	Research Problem: Selection and formulation of research Problems, Defining the Scope and Significance.	12
3	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 of Data, Preparation of Questionnaire and Schedule, Precautions in Preparation of Questionnaire and Collection of Data.	12
4	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).	12
5	Interpretation of Data and Preparation of Report: Different statistical techniques of data analysis, Interpretation, Report Writing, Presentation, Footnotes, References, Bibliography, Appendices.	12

Suggested Readings:

1. Kothari, C.R., "Research Methodology: Methods & Techniques", New Age International Publishers, New Delhi.
2. Chawla, Deepak & Sodhi, Neena, "Research Methodology: Concepts & Cases", Vikas Publishing House, New Delhi.
3. .Jhalacherya, KD., "Research Methodology", Excel Books

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

Programme: M.Com	Year: Second	Semester: Third
Subject: Commerce		Paper: III
Course Code: C010903T	Course Title: ADVERTISING AND SALESMANAGEMENT	
Course Outcome: This course aims to familiarize the student with the basic principles of advertising, introduction to media involved and sales management.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Advertising Management and Media - Concept, Scope, Importance in business, Role of Advertising in Social and Economic Development of India, Legal, Ethical and Social aspects of advertising. Advertising Media: Print media, broadcasting media; Non-media advertising; media planning and scheduling; Advertising on internet; Media selection decisions.	12
2	Measuring Advertising Effectiveness: Meaning advertising agency-client relationship; Promotional scene in India; Techniques for testing advertising effectiveness.	12
3	Selling: Concept, objectives and functions of sales management; Fundamentals of selling; Selling process; Salesmanship; Product and customer knowledge. Sales Planning: Importance and types of sale planning, sales planning process; Sales forecasting; Determining sales territories, sales quotas, and sales budget.	12
4	Sales Organisation and Sales force Management: Setting up a sales organisation: Planning process; Principles of determining sales organisation. Sales force Management: Estimating manpower requirements for sales department; Planning for manpower-recruitment and selection, training and development, placement and induction, motivating sales force; Leading the sales force.	12
5	Control Process: Analysis of sales volume, costs and profitability; managing expenses of sales personnel; Evaluating sales force performance.	12

Suggested Readings:

1. S.A. Chunawalla – Advertising, Sales and Promotion Management – Himalaya Publishing House
2. Philip Kotler, Kevin Lane Keller, and Abraham Koshy – Marketing Management – Pearson Education
3. Kruti Shah and Alan D’Souza – Advertising and Promotions: An IMC Perspective – McGraw Hill Education
4. S.H.H. Kazmi and Satish Batra – Advertising and Sales Promotion – Excel Books
5. C.L. Tyagi and Arun Kumar – Advertising Management – Atlantic Publishers

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

Programme: M.Com	Year: Second	Semester: Third
Subject: Commerce		Paper: IV
Course Code: C010904T	Course Title: Theory And Practices Of Marketing	
Course Outcome: This course aims to familiarize the student, with the basic principles of marketing and various marketing approaches.		
Credits: 4	Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction to Marketing: Definition, nature, scope & importance of Marketing Management, Core concepts of marketing: selling concept, production concept, modern marketing concept, societal marketing.	12
2	Market segmentation: Concept, basis of segmentation, its Importance in marketing; Targeting: Concept, Types, Importance; Positioning: Concept, Importance, Brand positioning, Repositioning.	12
3	Marketing Mix: Product - Product Mix, New Product development, types of product, Product life cycle, Branding and packaging. Distribution - Concept, importance, different types of distribution channels.	12
4	Marketing Mix: Price - Meaning, objective, factors influencing pricing, methods of pricing. Promotion - Promotional mix, tools, objectives, media selection & management.	12
5	Marketing Research: Importance, Process & Scope. Marketing Information System: Meaning, Importance and Scope. Consumer Behaviour: Concept, Importance and factors influencing consumer Behaviour.	12

Suggested Readings:

1. Philip Kotler and Kevin Lane Keller – Marketing Management – Pearson Education
2. Ramaswamy V.S. and Namakumari S. – Marketing Management: Global Perspective Indian Context – McGraw Hill Education
3. Michael J. Baker – The Marketing Book – Routledge
4. Paul Baines, Chris Fill, and Kelly Page – Marketing: Principles and Practice – Oxford University Press
5. S. Neelamegham – Marketing in India: Cases and Readings – Vikas Publishing House

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

Programme: M.Com	Year: Second	Semester: Third
Subject: Commerce		Paper: V
Course Code: C010905T	Course Title: Financing Of Micro, Small & Medium Enterprises	
Course Outcome: To understand the setting up and management of MSMEs and initiatives of Government and other institutions support for growth and development of MSMEs.		
Credits: 4	Core Compulsory/Elective: Elective	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction for Small and Medium Entrepreneurship (SME): Concept & Definition. Role of Business in the modern Indian Economy SMEs in India. Employment and export opportunities in MSMEs. Issues and challenges of MSMEs.	12
2	Setting of SMEs': Identifying the Business opportunity, Business opportunities in various sectors, formalities for setting up an enterprise - Location of Enterprise steps in setting up an enterprise – environmental aspects in setting up, incentives and subsidies, rural entrepreneurship – women entrepreneurship.	12
3	Institutions supporting MSMEs: Forms of Financial support, Long term and Short term financial support, Sources of Financial support, Development Financial Institutions, Investment Institutions, Central level institutions, State level institutions, Other agencies, Commercial Bank - Appraisal of Bank for loans. Institutional aids for entrepreneurship development - Role of DST, SIDCO, NSIC, IRCI, NIDC, SIDBI, SISI, SIPCOT, Entrepreneurial guidance bureaus.	12
4	Management of MSME: Management of Product Line; Communication with clients - Credit Monitoring System - Management of NPAs - Restructuring, Revival and Rehabilitation of MSME, Problems of entrepreneurs - sickness in SMI - Reasons and remedies — Evaluating entrepreneurial performance.	12
5	Role of Government in promoting Entrepreneurship: MSME policy in India, Agencies for Policy Formulation and Implementation: District Industries Centres (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB)-objectives. Government Schemes from MSME Subsidies Support on ISO Certification & skills upgradation- Special Benefits of imports and exports- state government support on Industrial Infrastructure-GST and its exemptions.	12

Suggested Readings:

1. K. Sudarsan Rao – Financing of Small Scale Industries – Himalaya Publishing House
2. P. Saravanavel – Entrepreneurship Development: Principles, Policies, and Programmes – Ess Pee Kay Publishing House
3. S.S. Khanka – Entrepreneurial Development – S. Chand Publishing
4. Lall Madhurima and Sahai Shikha – Entrepreneurship – Excel Books
5. Vasant Desai – Small Scale Industries and Entrepreneurship – Himalaya Publishing House

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

Programme: M.Com	Year: Second	Semester: Fourth
Subject: Commerce		Paper: II
Course Code: C011002T	Course Title: Security Analysis And Portfolio Management	
Course Outcome: To impart knowledge to students regarding the theory and practice of Security Analysis and Portfolio Management.		
Credits: 4	Core Compulsory/Elective: Elective (GROUP-A FINANCE)	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Investments: Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis, Concept of return and risk, Security return and risk analysis, measurement of return and risk. Financial Assets: Types and their characteristics, sources of financial information. Security Markets: Primary and Secondary market ; Primary market-role, functions and methods of selling securities in primary market ; Allotment procedure; New financial instruments.	12
2	Risk and Return Relationship in Investment: Risk-Return-Different types - Risk Measurement - Total Risk- Systematic Risk- Use of Beta, Va relance - Computation of Risk and Return- Risk Premium -Expected Return -Risk Return Trade Off	12
3	Valuation of Securities: Valuation of Bonds - methods of estimating Bond returns - Valuation of shares - discounted dividend models - PE ratio multiplier Model.	12
4	Security Analysis: Fundamental analysis - Economy analysis- Industry Analysis - company analysis. Technical analysis - Dow Theory - Elliot Wave Theory - Chart patterns-Mathematical indicators. Efficient Market Hypothesis - weak form - semi strong form - strong form - tests of efficient market hypothesis.	12
5	Portfolio Management: 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.	12

Suggested Readings:

1. Prasanna Chandra – Investment Analysis and Portfolio Management – McGraw Hill Education
2. Donald E. Fischer and Ronald J. Jordan – Security Analysis and Portfolio Management – Pearson Education
3. Reilly Frank K. and Keith C. Brown – Investment Analysis and Portfolio Management – Cengage Learning
4. V.K. Bhalla – Investment Management: Security Analysis and Portfolio Management – S. Chand Publishing
5. S. Kevin – Security Analysis and Portfolio Management – PHI Learning

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

Programme: M.Com	Year: Second	Semester: Fourth
Subject: Commerce		Paper: III
Course Code: C011003T	Course Title: Financial Institutions and Market	
Course Outcome: The basic purpose of this course is to develop a broad understanding of the various markets comprising the Indian Financial System in a global context and the roles played by various institutions in the functioning of this system.		
Credits: 4	Core Compulsory/Elective: Elective (GROUP-A FINANCE)	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Nature and role of financial system and financial markets; Financial system and economic development; Indian financial system-an overview Baud Bandwidths. Financial Markets: Money and capital markets; Money market instruments-call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in India money market; Capital market-primary and secondary markets. Markets for derivatives: General features of forwards, futures, forwards vs. futures, options, swaps, types of swaps.	12
2	Exchange Rates & Currency Markets : Concept of exchange rates; Determinants of exchange rates; Devaluation; Depreciation; Devaluation vs. depreciation; International financial flows; Types of risks; Risk hedging and futures; Risk and financial assets; Criteria to evaluate assets; Return on assets; Theories of the level of interest rates: Classical theory, loanable funds theory, Keynesian theory, Relationship between long-term & short-term rates; Appropriate interest rates policy.	12
3	Financial Institutions And Credit Policies : Meaning, functions, role financial institutions; Impact of credit crisis on financial institutions; Reserve Bank of India: Functions, role, organisation & management; Aims and objectives of the monetary policy of RBI, effectiveness of monetary policy; Credit creation and its control; Profitability and efficiency of banks; Commercial banks: Nature, types, functions, banking innovation; Regional rural banks: Functions, purpose.	12
4	Development And Investment Banking: Development banks – role, functions, development of financial institutions – IFCI, IDBI, IDFC, EXIM, NABARD, ICICI, lending operations of World Bank and its affiliates – working of IDA, IFC and ADB, non-banking Financial institutions – types, features, roles, and growth of investment companies, hire purchase companies, lease, finance, housing finance, merchant banks, venture capital funds.	12
5	Interest rate structure – determinants of interest, rate, structure, different interest rates.	12

Suggested Readings:

1. L.M. Bhole and Jitendra Mahakud – Financial Institutions and Markets: Structure, Growth, and Innovations – McGraw Hill Education
2. M.Y. Khan – Indian Financial System – McGraw Hill Education
3. H.R. Machiraju – Indian Financial System – Vikas Publishing House
4. Clifford Gomez – Financial Markets, Institutions, and Financial Services – PHI Learning
5. E. Gordon and K. Natarajan – Financial Markets and Services – Himalaya Publishing House

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

Programme: M.Com	Year: Second	Semester: Fourth
Subject: Commerce		Paper: IV
Course Code: C011004T	Course Title: Financial Risk Management	
Course Outcome: The Basic purpose of the course is to acquaint the participants with the principles and practises of financial risk management to deal with financial risk faced by large institutions.		
Credits: 4	Core Compulsory/Elective: Elective (GROUP-A FINANCE)	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction to Financial Risk: Value Creation and Risk Management. Types of risks faced by modern organisations. Nature, sources and measures of financial risks.	12
2	Management of Market Risks: Concept of Market Risk. Sources of market risks. Measures of market risk. Value at Risk. Risk Metrics Approach. Historic Simulations. Monte Carlo Simulations. Portfolio Risk Measure. Portfolio Risk Budgeting. Stress Testing and Back Testing. Capital Charges.	12
3	Management of Credit Risks: Concept of Credit Risk. Individual Loan Risks. Measurement of Credit Risk. Default Risk Models. Loan Portfolio and Concentration Risk. Credit Ratings. Credit Derivatives. Capital Charges.	12
4	Management of Other Institutional Risks: Other types of financial risks faced by the institutions. Measures and handling of Off Balance-sheet risks, foreign exchange risks, sovereign risk, liquidity risk, technology and other operational risks. Risk hedging and management. Capital charges.	12
5	Enterprise Risk Management: Concept of Enterprise Risk Management (ERM). Principal terms in Enterprise Risk Management. Integrated Approach to Risk Management. Framework for risk management and control. Risk frameworks under regulatory environments.	12

Suggested Readings:

1. John C. Hull – Risk Management and Financial Institutions – Wiley
2. Philippe Jorion – Financial Risk Manager Handbook – Wiley
3. Rene M. Stulz – Risk Management and Derivatives – Cengage Learning
4. C.K. Venkata Ramana – Financial Risk Management – Himalaya Publishing House
5. Steve L. Allen – Financial Risk Management: A Practitioner’s Guide to Managing Market and Credit Risk – Wiley

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

Programme: M.Com	Year: Second	Semester: Fourth
Subject: Commerce		Paper: V
Course Code: C011005T	Course Title: Consumer Behaviour and Marketing Research	
Course Outcome: The course aims to understand the complexities of consumer needs and perceptions and translate them into effective Marketing Strategies. The course will be focusing on the elementary knowledge of Marketing Research as well.		
Credits: 4	Core Compulsory/Elective: Elective (GROUP-B MARKETING)	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction: Nature, Importance, and Scope of Consumer Behaviour; Application of Consumer Behaviour in Marketing. Determinants of Consumer Behaviour, changing profile of Indian Consumers.	12
2	Individual Determinants of Consumer Behaviour: Needs and Motivation, Perception, Learning and learning theories, Attitude and attitude change, Personality and Life Style	12
3	External Determinants of Consumer Behaviour: Group Dynamics, Reference Groups and their Influence, Family- Role and Functions. Social class, Culture and sub- Culture, Cross Cultural understanding of Consumer Behaviour.	12
4	Consumer Decision Making Process, Models of Consumer Behaviour: Nicosia; Howard- Sheth; Engle; Kollat and Blackwell Models, Business buying behaviour.	12
5	Introduction to Marketing Research: Meaning of Marketing Research, Types of Marketing Research, Importance; customer insight, Ethics, Structure of marketing Research, Marketing Research Process.	12

Suggested Readings:

1. Schiffman Leon G. and Kanuk Leslie Lazar – Consumer Behavior – Pearson Education
2. S. Ramesh Kumar – Consumer Behaviour: The Indian Context (Concepts and Cases) – Pearson Education
3. David L. Loudon and Albert J. Della Bitta – Consumer Behavior: Concepts and Applications – McGraw Hill Education
4. G.C. Beri – Marketing Research – McGraw Hill Education
5. Naresh K. Malhotra – Marketing Research: An Applied Orientation – Pearson Education

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

Programme: M.Com	Year: Second	Semester: Fourth
Subject: Commerce		Paper: VI
Course Code: C011006T	Course Title: Consumer Rights And Education	
Course Outcome: To provide students with an understanding of the consumer movement, his rights, protection Act etc in order to aware consumer and safeguard his interests.		
Credits: 4	Core Compulsory/Elective: Elective (GROUP-B MARKETING)	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Consumer Movement in India Profile of Indian Consumer -Problems of Indian Consumers - Consumerism-ill effects of consumerism/Limitation of 'Buyer Beware' concept.	12
2	Right of Consumers- Responsibilities of Consumers -Consumer Education & awareness building -unfair trade practices -Caveat emptor.	12
3	Consumer Protection Act- Main Provisions -Redressal forums -District Level - State Level and National Level -Powers & Functions -Filing of Complaints Procedure Regulatory Authorities & OMBUDSMAN.	12
4	Consumer pressure groups -voluntary consumer organizations-Consumer Protection Councils Remedy & Redressal of Grievances -Legal and non-legal.	12
5	Consumer satisfaction and social Responsibility of Business - Consumer Communication - ethics in advertisement- Consumer care mechanism in Private and Public Sector	12

Suggested Readings:

1. Suresh Misra and Sapna Chadah – Consumer Protection in India: Issues and Concerns – IIPA, New Delhi
2. P.K. Majumdar – Law of Consumer Protection in India – Orient Publishing
3. Gautam Bhatia – Consumer Rights in India – LEXISNEXIS
4. Rajyalaxmi Rao – Consumer is King: How to Unleash the Power of Your Money – Universal Law Publishing
5. M. J. Antony – Consumer Rights – Concept Publishing Company

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

Programme: M.Com	Year: Second	Semester: Fourth
Subject: Commerce		Paper: VII
Course Code: C011007T	Course Title: Rural And Agricultural And Marketing	
Course Outcome: To provide students with an understanding of the Indian rural marketing environment and enable students to plan products and strategies that would help in overcoming the challenges of rural markets..		
Credits: 4	Core Compulsory/Elective: Elective (GROUP-B MARKETING)	
Max. Marks: (25+75) Minimum Marks: 25 out of 75 (External Marks)	Total Minimum Passing Marks = 33 out of 100 marks	
Total Number of Lectures: 60		

UNIT	TOPICS	NO. OF LECTURES
1	Introduction- Definition, Scope of Rural Marketing, Concepts, Components of Rural Markets, Rural versus Urban Markets, Rural Market in India - size and scope, Factors contributing to Growth of Rural Markets.	12
2	Rural Consumer behaviour- Characteristics of rural consumers, Occupation and Income, Economic circumstances, Lifestyle, Consumer buying behaviour models, Factors affecting Rural Consumer Behaviour, Consumer Buying Process	12
3	Rural Marketing Environment- Rural Environment, Occupation Pattern, Expenditure Pattern, Rural Demand and Consumption Pattern, Rural Markets Segmentation, Targeting and Positioning strategies, Four As' of Rural Marketing Mix.	12
4	Product and Pricing - Classification of products and services in Rural marketing, Rural marketing of MCG's and consumer durable – issues and challenges, importance of branding, packaging, and labelling, new product launch techniques for rural markets, Nature of Competition in Rural Markets, Pricing Strategies in Rural Markets.	12
5	Distribution and Communication - Accessing Rural Markets, Channels of Distribution, Prevalent Rural Distribution Models, Emerging Distribution Models, Rural Retail System, Rural Communication strategy, Rural Media, Advertising and promotion strategies for rural markets, Challenges in Rural Communication.	12

Suggested Readings:

1. T.P. Gopaldaswamy – Rural Marketing: Environment, Problems, and Strategies – Vikas Publishing House
2. C.S.G. Krishnamacharyulu and Lalitha Ramakrishnan – Rural Marketing: Text and Cases – Pearson Education
3. Sukhpal Singh – Rural Marketing: Focus on Agricultural Inputs – Vikas Publishing House
4. Philip Kotler, John A. Roberts, and Prafulla Agnihotri – Rural Marketing – Pearson Education
5. Balram Dogra and Karminder Ghuman – Rural Marketing: Concepts and Practices – McGraw Hill Education