

Class- M. Com Semester-II
Subject: Human Resource Management

Special Instructions: Eight questions of equal marks i.e.20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	February & March	April	May
Human Resource Management	<p>Section A:</p> <ul style="list-style-type: none"> ➤ Nature and Scope of Human Resource Management ➤ Changing Trends and Challenges in HRM ➤ Human Resource Planning ➤ Job Analysis <p>Section B:</p> <ul style="list-style-type: none"> ➤ Recruitment ➤ Selection ➤ HR Training <p>Executive Development</p>	<p>Section C:</p> <ul style="list-style-type: none"> ➤ Performance Appraisal ➤ Compensation Management ➤ Executive Remuneration <p>Section D:</p> <ul style="list-style-type: none"> ➤ Job Evaluation ➤ Incentives and Fringe Benefits 	<ul style="list-style-type: none"> ➤ Grievance Handling ➤ Discipline

Prescribed Books

Human Resource Management

Shashi K. Gupta, Rosy Joshi (Kalyani publishing)

Class- M. Com Semester-II
Subject: Marketing Management

Special Instructions: Eight questions of equal marks i.e.20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	February & March	April	May
Marketing Management	<p>Section A:</p> <ul style="list-style-type: none"> ➤ Marketing Concepts and Philosophies ➤ Importance of Marketing ➤ Building Customer Satisfaction and Value ➤ Marketing Research Process ➤ Concept of Customer Retention ➤ Gathering information and scanning the marketing environment <p>Section B:</p> <ul style="list-style-type: none"> ➤ Market Segmentation <p>Section C:</p> <ul style="list-style-type: none"> ➤ Product Decisions 	<p>Section B:</p> <ul style="list-style-type: none"> ➤ Consumer markets and Buyer Behaviour ➤ Business markets and Business Buying Behaviour <p>Section C:</p> <ul style="list-style-type: none"> ➤ Pricing Decisions <p>Section D:</p> <ul style="list-style-type: none"> ➤ Distribution Decisions ➤ Promotion Decisions 	<p>Section D:</p> <ul style="list-style-type: none"> ➤ Socially Responsible Marketing

Prescribed Books

-Marketing Management by Philip Kotler and Keller L. Keller

Class- M. Com Semester-II
Subject- Corporate Financial Accounting and Auditing

Special Instructions: Eight questions of equal marks i.e. 20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	February & March	April	May
Corporate Financial accounting and auditing	<p>Section A</p> <ul style="list-style-type: none"> ➤ Company final accounts ➤ Form and content of final statements ➤ Managerial Remuneration <p>Section B</p> <ul style="list-style-type: none"> ➤ Valuation of Goodwill ➤ Valuation of shares 	<p>Section C:</p> <ul style="list-style-type: none"> ➤ Concept of Auditing and types <p>Section D:</p> <ul style="list-style-type: none"> ➤ Cost audit 	<p>Section D</p> <ul style="list-style-type: none"> ➤ Management audit ➤ Audit of managerial functions

Prescribed Books

Corporate Financial Accounting and Auditing: Sawinder singh, Manav Aggarwal(kalyani publisher)

Class- M. Com Semester-II
Subject- Research Methodology

Special Instructions: Eight questions of equal marks i.e. 20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	February & March	April	May
RESEARCH METHODOLOGY	<p>Section A</p> <ul style="list-style-type: none"> ✓ Introduction to research methodology ✓ Problem formulation and choosing a research topic <p>Section B</p> <ul style="list-style-type: none"> ✓ Review of literature ✓ Sampling design ✓ Research design <p>Section C</p> <ul style="list-style-type: none"> ✓ Measurement concept ✓ Primary data 	<p style="text-align: center;">Section C</p> <ul style="list-style-type: none"> ✓ Attitude measurement ✓ Measurement of errors in marketing ✓ Data preparation and processing ✓ Data analysis 	<p>Section D</p> <ul style="list-style-type: none"> ✓ Multiple regression analysis ✓ Data analysis techniques ✓ Logistics regression analysis ✓ Factor analysis

Class- M. Com Semester-II
Subject- FINANCIAL MANAGEMENT

Special Instructions: Eight questions of equal marks i.e. 20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	February & March	April	May
FINANCIAL MANAGEMENT	<p>SECTION-A Financial Management: Meaning and nature; Financial goal–profit vs. wealth maximization;</p> <ul style="list-style-type: none"> • Finance functions–investment, financing, liquidity and dividend decisions. Financial planning– Theories of capitalization • Capital Structure Theories: Conceptual framework. Determinants. Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage. • Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted). <p>SECTION-B Instruments of Finance: Long term and short term. Capital Budgeting: Nature of investment decisions; Investment evaluation criteria on– discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (practical through excel) Dividend Policies</p>	<p>SECTION-C Operating and Financial Leverage: Measurement of leverages; Analyzing Alternate Financial Plans; Financial and Operating leverage, Combined leverage. EBIT and EPS analysis Management of Working Capital: Meaning, Significance and Types of Working Capital;</p> <ul style="list-style-type: none"> • Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements. 	<p>SECTION-D</p> <ul style="list-style-type: none"> • Management of Cash: Strategies, Baumol’s, Miller–Orr’s and Beranek’s models of Cash Management. • Management of Receivables: Credit Policy, Credit Terms and Collection Efforts.

Prescribed Books Chandra, Prasanna, “Financial Management”, 7th Edition (2008), Tata McGraw Hill, Delhi, Pandey I.M., “Financial Management”, 9th Edition (2009), Vikas Publishing House

Class- M. Com Semester-IV
Subject- Financial Markets & Financial Services

Special Instructions: Eight questions of equal marks i.e.20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	February & March	April	May
Financial Markets & Financial Services	<p>Section A:</p> <ul style="list-style-type: none"> ➤ Indian Financial System: Meaning, Structure, Role & Deficiencies ➤ Reserve Bank of India <p>Section B:</p> <ul style="list-style-type: none"> ➤ NBFCs: Concepts, RBI guidelines, Progress, Problems and Prospects ➤ Banking Sector Reforms in India ➤ Factoring Services in India ➤ Venture Capital Financing in India <p>Section D:</p> <ul style="list-style-type: none"> ➤ Treasury Bills Market in India ➤ Securitization: Concept, Process and Progress in India 	<p>Section C:</p> <ul style="list-style-type: none"> ➤ CCIL: Role & Functions ➤ Repos: Concept, Process and Progress in India ➤ Government Securities Market in India ➤ Call Money Market in India 	<p>Section A:</p> <ul style="list-style-type: none"> ➤ Development Banking in India <p>Section D:</p> <ul style="list-style-type: none"> ➤ Commercial Paper and Certificate Deposit Market in India

Prescribed Books

Financial Markets Institutions and Services By Vinod Kumar, Manmeet Kaur Bawa and Atul Gupta

Class- M. Com Semester-IV
Subject- INTERNATIONAL FINANCIAL MANAGEMENT

Special Instructions: Eight questions of equal marks i.e.20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	February & March	April	May
INTERNATIONAL FINANCIAL MANAGEMENT	<p>SECTION-A</p> <ul style="list-style-type: none"> • Foreign Exchange System: The Internationalization of Business and Finance, Alternative Exchange Rate Systems; International monetary system, The European Monetary System. • Foreign Exchange Rate Determination: Introduction to spot market and Forward Market; Setting the Equilibrium Spot Exchange Rate; Factors affecting Currency Value, BOP Approach & Asset Market Approach; Role of Central Bank in Determination of Exchange Rates; Parity conditions in international Finance: <p>SECTION-C</p> <ul style="list-style-type: none"> • Currency forecasting: Interest Rate Parity Theory, The relationship between forward and future spot rate ,Currency Forecasting • Balance of payments:. 	<p>SECTION-C</p> <ul style="list-style-type: none"> • Country Risk Analysis: Country Risk Analysis, Measuring & Managing Political Risk, Firm Specific Risks; Country Risk Analysis: Study of Economic & Political Factors Posing Risk. • Measuring Various Exposures: Transaction Exposure, Operating Exposure and Translation Exposure. • Risk Hedging-An Introduction 	<p>SECTION-D</p> <ul style="list-style-type: none"> • Foreign Exchange Risk Management: Foreign Exchange Instruments, Recent developments in derivatives markets in India; Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

Prescribed Books

Bhalla, V. K (2008), “International Financial Management”, 7th Edition, Anmol

Shapiro Allan C (2003), “Multinational Financial Management”, 7th Edition, John Wiley & Sons, Singapore

Class- M. Com Semester-IV
Subject- E-Commerce

Special Instructions: Eight questions of equal marks i.e.20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Month	Syllabus Unitization
Feb-March	<p><u>SECTION-A</u></p> <p>Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Framework of E-Commerce, Electronic Commerce and Electronic Business, Electronic business models: B2B, B2C, C2C, C2B. Web sites as market place.</p> <p><u>SECTION-B</u></p> <p>Pure online vs. brick and click business; Assessing requirement for an online business designing, developing and deploying the system, Operations of E Commerce: Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems.</p>
April	<p><u>SECTION-C</u></p> <p>Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.</p>
May	<p><u>SECTION-D</u></p> <p>e-Business Applications & Strategies: Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models. e-Marketing, e-CRM, e- SCM, e-Procurement</p>

Prescribed Books

PT Joseph S.J, PHI learning private limited

ECommerce by Kenneth C Laudon, Pearson

Class- M. Com Semester-IV
Subject- International Accounting

Special Instructions: Eight questions of equal marks i.e.20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

SUBJECT	FEBRUARY & March	APRIL	MAY
INTERNATIONAL ACCOUNTING	<p style="text-align: center;">Section A</p> <ul style="list-style-type: none"> ➤ Introduction to international accounting ➤ International facets of accounting <p style="text-align: center;">Section B</p> <ul style="list-style-type: none"> ➤ International financial reporting ➤ Emergence of accounting standards ➤ Harmonisation of the divergent accounting practices <p style="text-align: center;">Section C</p> <ul style="list-style-type: none"> ➤ Performance evaluation 	<p style="text-align: center;">Section D</p> <ul style="list-style-type: none"> ➤ Strategy formulation ➤ Internal financial analysis ➤ Accounting for currency translation ➤ International transfer pricing 	<p style="text-align: center;">Section C</p> <ul style="list-style-type: none"> ➤ International Taxation ➤ Consolidation of financial statements

Class- M.com. Semester-IV
Subject- Corporate Tax Law and Planning

Special Instructions: Eight questions of equal marks i.e.20 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	February & March	April	May
Corporate Tax Law and Planning	<p>Section A</p> <ul style="list-style-type: none"> ➤ Tax planning ➤ Tax Avoidance ➤ Tax Evasion ➤ Tax Management ➤ Corporate tax ➤ MAT ➤ Deductions <p>Section B</p> <ul style="list-style-type: none"> ➤ Tax deduction and collection ➤ Tax planning related to location, types of business 	<p>Section B</p> <ul style="list-style-type: none"> ➤ Tax Planning related to form of business <p>Section C:</p> <ul style="list-style-type: none"> ➤ Tax Planning related to forms of business ➤ Tax planning of amalgamation and demerger ➤ Tax Planning and financial management decisions 	<p>Section D</p> <ul style="list-style-type: none"> ➤ Tax planning and management decisions ➤ Tax liability of dividend ➤ Avoidance of Double Taxation

Prescribed Books

Corporate Tax Law and Planning:Rajiv puri, Pooja Gaur (kalyani publisher)