

**M.com. Semester-II (Session 2023-2024)**  
**M.C. 201: Corporate Financial Accounting and Auditing**

**Credits:4-0-0**

**Time: 3 Hrs.**

**Max. Marks: 100**

**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.

**Unitization of Syllabus:**

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

**Text Book- Corporate Financial Accounting and Auditing:** Sawinder singh, Manav Aggarwal( kalyani publisher)

**M.COM 2<sup>ND</sup> SEMESTER (Session 2023-2024)**  
**MC – 202: FINANCIAL MANAGEMENT**

**Credits:4-0-0**

**Time: 3 Hours**

**Max. Marks: 100**

Instructions: - Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Subject	January & February	March	April
FINANCIAL MANAGEMENT	<p><b>SECTION-A</b>  Financial Management: Meaning and nature; Financial goal–profit vs. wealth maximization;</p> <ul style="list-style-type: none"> <li>Finance functions–investment, financing, liquidity and dividend decisions. Financial planning–Theories of capitalization</li> <li>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.</li> <li>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).</li> </ul> <p><b>SECTION-B</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: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.</p>	<p><b>SECTION-C</b></p> <p>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"> <li>Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements.</li> </ul>	<p><b>SECTION-D</b></p> <ul style="list-style-type: none"> <li>Management of Cash: Strategies, Baumol's, Miller–Orr's and Beranek's models of Cash Management.</li> <li>Management of Receivables: Credit Policy, Credit Terms and Collection Efforts.</li> </ul>

Suggested Readings:

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

**M.COM 2<sup>ND</sup> SEMESTER (Session 2023-2024)**  
**MC-203 Research Methodology**

**Time: 3 Hours**

**Credits:4-0-0**  
**M.M: 100, 75 Th. 25 pr.**

Instructions: - Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**Instructions:-**Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SUBJECT	January & February	MARCH	April
<b>RESEARCH METHODOLOGY</b>	<b>Section A</b> <ul style="list-style-type: none"><li>• Introduction to research methodology</li><li>• Problem formulation and choosing a research topic</li></ul> <b>Section B</b> <ul style="list-style-type: none"><li>• Review of literature</li><li>• Sampling design</li><li>• Research design</li></ul> <b>Section C</b> <ul style="list-style-type: none"><li>• Measurement concept</li></ul> Primary data	<b>Section C</b> <ul style="list-style-type: none"><li>• Attitude measurement</li><li>• Measurement of errors in marketing</li><li>• Data preparation and processing</li><li>• Data analysis</li></ul>	<b>Section D</b> <ul style="list-style-type: none"><li>• Multiple regression analysis</li><li>• Data analysis techniques</li><li>• Logistics regression analysis</li><li>• Factor analysis</li></ul>

**M. Com Semester-II (Session 2023-2024)**  
**MC- 204: Marketing Management**

**Time: 3 Hrs.**

**Credits:4-0-0**  
**Max. Marks: 100**

**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.

**Unitization of Syllabus:**

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

**Reference Books-Marketing Management by Philip Kotler and Keller L. Keller**

**M. Com Semester-II (Session 2023-2024)**  
**MC-205: Human Resource Management**

**Time: 3 Hrs.**

**Credits:4-0-0**  
**Max. Marks: 100**

**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.

**Unitization of Syllabus:**

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

**Textbook-Human Resource Management**  
Shashi K. Gupta, Rosy Joshi (Kalyani publishing)

