



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

M.COM. PROGRAM (2025-27)

SEMESTER-II

MCOM201 CORPORATE ACCOUNTING

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MCOM201	Corporate Accounting	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of this course is to familiarize students about preparing and maintaining company accounts as per company law and accounting standards and handling accounting adjustments related to companies.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

Through this course students will be able to learn about preparation of maintenance of company's final accounts, valuation and accounting treatment in case of mergers, acquisition and reconstruction in the light of relevant provisions of companies act and accounting standards.

COURSE CONTENT

Unit I: Issue and Redemption of shares and Debentures: - Definition of company, Characteristics of company, capital Structure, Types of the issue share, Capital and its need, types of debenture, problems related to different types of share and debenture, Redemption of preference share and debenture.



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Unit II: Final Account of Companies: -Preparation of Final account of companies, practical problems and relevant provisions of Companies Act 2013

Unit III: Valuation of Goodwill and Share: - Meaning and concept of Goodwill, nature, characteristics and affecting goodwill, practical problems of valuation of Goodwill, meaning of share, necessity of valuation, methods of valuation of shares and practical problems.

Unit IV: Amalgamation, Reconstruction of Companies:-Meaning, types of Amalgamation and methods of accounting for amalgamation, meaning of internal Reconstruction and types of reconstruction.

Unit V:-Accounting for Holding and subsidiary Companies :-Definition of Holding and Subsidiary company, accounting entry of Holding and subsidiary company.

Suggested Readings:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
3. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
4. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
5. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
6. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.



MCOM202 STATISTICAL METHODS

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME							
		THEORY			PRACTICAL		L	T	P
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*			
MCOM202	Statistical Methods	60	20	20	-	-	4	-	-
									CREDITS
									4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of the course is to impart the basic knowledge of application and uses of statistical methods and quantitative analysis in business and decision making and to acquaint the students with basic mathematical tools used in management.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. To familiarize the students with the use of statistics in relation to practical and general.
2. To apply the quantitative methods framework to a business.
3. To Guide students about the importance and utility of Statistics in Business.

COURSE CONTENT

Unit I: Introduction: Definition and scope of statistics, Application of Statistics, Limitation and distrust of statistics, primary and secondary data, primary data collection Methods, Sources of secondary data, sampling and methods of sampling.

Unit II: Measures of central tendency and dispersion: Meaning of average, object of averages, Problems of different averages: Mean, Median and Mode of in different series, merit and demerit of mean, median and mode. Partition values, relation between partition values. Uses of different averages, Dispersion – Meaning, measures of dispersion, Range, Inter quartile range, Quartile deviation, Mean deviation and Standard Deviation.

Unit III: Correlation and regression Analysis:

Definition and significance of correlation and regression, Karl Pearson's, spearman's coefficient of correlation, simple regressions, Regression lines and finding equations regression lines.



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Unit IV: Index Numbers and Time Series Analysis

Index Numbers, Cost of living index, Time Series and its Components, Linear and Non- Linear Trend, Seasonal Variations and their Measurements.

Unit V: Probability theory

Definition of probability, Importance of concept of Probability, additive and multiplicative theorem, Law of probability, Numerical Problems.

Suggested Readings

1. Anderson, Sweeney, William, Camm, (2014). *Statistics for Business and Economics*, Cengage Learning. Latest Edition.
2. Gupta S. P. (2014). *Statistical Methods*. Sultan Chand and Sons, Latest Edition.
3. Das, N.G. (2008), *Statistical Methods*. M. Das and Co. Kolkata, Latest edition.
4. Aczel and Sounderpandian (2008). *Complete Business Statistics*. Tata-McGraw Hill. Latest Edition.
5. Levin and Rubin (2008). *Statistics for Management*. Dorling Kindersley Pvt. Ltd. Latest Edition.



MBAI201 FINANCIAL MANAGEMENT

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MBAI201	Financial Management	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of this course is to understand the concept of Business Finance. It also aims at learning of financial tools and developing the skills of financial analysis and financial decisions. The emphasis will be on the concepts and application rather than derivations

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 24 Marks and consist of three questions, out of which student will be required to attempt any two questions. Section B will comprise of five questions, out of which student will be required to attempt any three cases / problems worth 36 marks.

Course Outcomes

1. Familiarized with the various sources of finance which a business house can mobilize.
2. Develop the ability to measure the risk and return of the various portfolios.
3. Implement investment decisions, the process and methods of evaluation of various investment proposals.
4. Develop the skills to analyze the impact of various financing alternatives on the wealth maximization/ valuation of the firm.

COURSE CONTENT

Unit I: Introduction

1. Introduction to financial management
2. Objectives of financial management – profit maximization and wealth maximization
3. Interface of Financial Management with other functional areas

Unit II: Capital Structure Decision

1. Short term and long term sources of funds and their characteristics Cost of Capital
2. Computation of cost of Equity, Debt and Preference Capital.
3. Weighted Average Cost of Capital
4. Capital Structure and its Theories.
5. Developing the Concept of Leverage in Finance
6. Computation and Inferences of Degree of Operating Leverage



7. Financial Leverage and Combined Leverage

Unit III: Investment Decisions

1. Time Value of Money
2. Investment evaluation techniques – Net present value
3. Internal rate of return
4. Payback period
5. Discounted payback period
6. Accounting rate of return

Unit IV: Working Capital Management

1. Factors influencing working capital requirements
2. Current asset policy and current asset finance policy
3. Determination of operating cycle and cash cycle
4. Estimation of working capital requirements of a firm

Unit V: Dividend Decisions

1. Dividend policy – Factors affecting the dividend policy
2. Dividend policies- Stable dividend, Stable payout

Suggested Readings

1. Khan M. Y. and Jain P. K. (2007). *Financial Management*. Tata McGraw Hill, Latest Edition.
2. Pandey I. M. (2009). *Financial Management*. Vikas Publications, Latest Edition.
3. Chandra Prasanna (2011). *Financial Management*. Tata McGraw Hill, Latest Edition.
4. Kapil (2012). *Financial Management*. Pearson Education, Latest Edition.
5. Shrivastav and Mishra (2008). *Financial Management*. Oxford University press, Latest Edition.
6. Brigham and Houston (2009). *Fundamentals of Financial Management*. Cengage Learning, Latest Edition.
7. Vanhorns and Bhandari (2008). *Fundamentals of Financial Management*. Prentice Hall, Latest Edition.
8. Kothari and Dutta (2005). *Contemporary Financial Management*. Macmillan India Ltd, Latest Edition.
9. Stephen A. Ross, Wester Field, Jordan (2008). *Fundamentals of Corporate Finance*. McGraw Hill, Latest Edition.



MBAI205 BUSINESS AND ECONOMIC ENVIRONMENT

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MBAI205	Business and Economics Environment	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The course provides a broad overview of the economics of organization and business decision-making. The goal of this course is for you to develop the skills necessary to make optimal managerial decisions given different situations, environments, and information sets by applying microeconomic theory, which involves analytical work.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. To acquire a solid theoretical and applied understanding of the macro economy and its relationship to financial markets and the economic environment in which firms operate.
2. To develop a critical and sophisticated view of economic policy questions.

COURSE CONTENT

Unit I: Business Environment

1. Nature and Scope of Business Environment
2. Factors effecting environment of Business– Internal and External
3. Economic factors and its Components
4. Cultural factors and its impact on business
5. Social Environment and its impact on Purchasing and Consumption
6. Political Stability and its impact on the Business
7. Dimensions of International Business Environment

Unit II: Globalization and Indian Business Environment

1. Meaning, Implications and Phases of Globalization
2. Impact on Indian Economy across Sectors
3. Modes of entry strategies



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4. India's Foreign Trade Policies – Recent Developments, Global outsourcing
5. Impact of WTO on India's foreign trade
6. India and Global Knowledge Market in Technological Environment

Unit III: Economic Policies

1. Fiscal Policy and Tax System in India
2. Monetary Policy and Banks Reforms in India
3. Foreign Trade Policy
4. Industrial Policy of the Government and Challenges of Indian Economy

Unit IV: International Trades

1. Balance of Payments, Concepts, Disequilibrium in BOP: Methods of Correction
2. Trade Barriers and Trade Strategy
3. Free Trade vs. Protection
4. World Financial Environment: Foreign Exchange Market Mechanism
5. Exchange Rate Determination

Unit V: Demand and Supply

1. Introduction
2. Determinants of Demand and Supply
3. Demand Function, Demand and Supply Curve
4. Law of Demand
5. Elasticity of Demand
6. Demand Forecasting
7. Markets Types– Perfect Competition, Imperfect Competition

Suggested Readings

1. Harold Koontz, O'Donnell and Heinz Weihrich, *"Essentials of management"*, New Delhi, Tata McGraw Hill, 1992
2. Robbins and Coulter (2007). *Management. Prentice Hall of India*, Latest Edition.
3. Hillier Frederick S. and Hillier Mark S(2008). *Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets*. McGraw Hill, India, Latest Edition.
4. Weihrich Heinz and Koontz Harold (2011). *Management: A Global and Entrepreneurial Perspective*. McGraw-Hill Education, New Delhi, India, Latest Edition.
5. Harold Koontz, O'Donnell and Heinz Weihrich, *"Management: A Global Perspective"*, New Delhi, Tata McGraw Hill, Xth edition, 1994.
6. Robert Krienter, *"Management"*, Houghton miffin Co, 7th edition 1994.
7. Stephen P. Robbins and Merry Coulter, *"Management"*, New Delhi, Prentice Hall of India, 2002



MBAI206 MANAGING HUMAN RESOURCES

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MBAI206	Managing Human Resources	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of the course is to guide students about various elements of Human Resource Management and make them understand the importance of employee engagement and career management.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. To explain the planning and process of HRM
2. To understand the process Performance Management
3. To enlighten them with the importance of Employee Engagement and Career Development

COURSE CONTENT

Unit I: Introduction to Human Resource Management

1. Introduction, Meaning and Significance of HRM
2. Evolution of HRM in India, ASTD Model
3. Line and Staff Aspects of HRM
4. Recent Trends Shaping HRM
5. Strategic HRM

Unit II: Job Analysis, Acquisition and Talent Management Process

1. Human Resource Planning
2. Job Analysis and Job Design
3. Recruitment and its sources, Selection Process
4. Employee Testing and Selection
5. Talent Management : Concept and Process

Unit III: Training and Development of Human Resource



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1. Training: Concept, Methods
2. Process: Need Assessment, Designing training programme, Implementing Training programme, Evaluating training programme
3. Training & Development and Competitive Advantage

Unit IV: Strategic Pay Plans and Performance Management

1. Factors Affecting Compensation
2. Job Evaluation: Definition, Methods
3. Performance appraisal : Need, Techniques and Errors
4. Personnel Research : Concept, Need, Types, Approaches

Unit V: Managing Employee Engagement, Careers and Labour Laws

1. Employee Engagement: Concept, Factors Affecting Employee Engagement
2. Employee Life Cycle of Career Management: Making Promotion Decisions, Managing Transfers, Managing Retirements
3. Managing Dismissals
4. Industrial Relation: Definition, Scope, Determinants of Industrial Relations :Socio-Economic, Technical and Political in changing Environment.
5. Labour Laws: The Payment of Wages Act, 1936, The Minimum Wages Act, 1948, The Provident Fund Act, 1952, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976

Suggested Readings

1. Dessler Gary (2016). *Human Resource Management*. Pearsons Education Delhi, Latest Edition.
2. Aswathappa K (2017). *Human Resource Management*. McGraw Hill Publishing Company, Singapore, Latest Edition.
3. Armstrong Michael (2008). *Handbook of Human Resource Management*. Practice. Kogan Page, London, Latest Edition.
4. Storey John (2004). *Managing Human Resources: Preparing for the 21st Century*. Beacon Booms, New Delhi, Latest Edition.
5. Rao, P. S. (2000). Essentials of Human Resource Management and Industrial Relations: Text, Cases and Games. Mumbai, Himalaya Publishing House
6. <http://assignmentpapers.blogspot.in/2011/08/personnel-research.html> (Retrieved on April 1, 2018)