

SYLLABUS for M.COM (HONS.) ENTRANCE TEST
FOR B.COM (REGULAR, HONS, and PROFESSIONAL) STUDENTS

Instructions for the candidates:

- ❖ **There will be 80 Multiple Choice Questions, 20 from each section, carrying 1 mark each.**
- ❖ **Time Allowed: 90 mins.**
- ❖ **No Negative marking for wrong answers.**
- ❖ **Admission will be purely on the basis of merit in entrance test.**

1. BANKING THEORY & PRACTICE

- Commercial Banks-evolution, nature, types, functions, and services.
- Techniques of credit controls & Credit creation by Central Bank.
- Non performing Assets.
- Mergers and Acquisitions in Indian Banking Sector.
- Innovations in Banking: Internet banking, E-Banking, Mobile Banking, Wholesale and Retail banking, Universal and Narrow banking.

E.g. The merger between HDFC Bank and Centurion Bank of Punjab (CBOP) took place in:

- | | |
|---------|---------|
| a) 2002 | c) 2008 |
| b) 2005 | d) 2013 |

2. DIRECT TAX LAWS

- Incidence of Tax.
- Exempted Income.
- Capital Gains.
- Income from other sources
- Deduction of tax at Source.

E.g. For an individual as a citizen of India who leaves India in the relevant previous year for the purpose of employment has to be in India for_____ days or more during previous year.

- | | |
|--------|-------------------|
| a) 182 | c) 60 |
| b) 365 | d) None of these. |

3. BUSINESS FINANCE

- Sources of Company Finance-Long Term and Short Term.
- Capital Budgeting Decisions.
- Tools of Financial Analysis.
- Cost of Capital.
- Working Capital Management.

E.g. NPV takes into consideration

- a) Time value of money
- b) Discounted Cash flows
- c) Share holders wealth maximization objective
- d) all of the above

4. BUSINESS APTITUDE

This paper will consist of questions on current issues related to Business and Finance.

For instance:

- Mergers and acquisitions.
- CEO'S of corporate and banking sector.
- Leading brands of India.
- Flagship companies of India.
- Advertisement issues
- Terminology related to business and finance.

E.g who is the CEO of ICICI Bank

- a) Chanda Kochhar
- b) Shikha Sharma
- c) Indra Nooyi
- d) Naina Lal Kidwai

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1. BUSINESS LAWS

- The Indian Contract Act, 1872.
- The Negotiable Instruments Act, 1881.
- The Sale of Goods Act, 1930.
- The Indian Partnership Act, 1932.

E.g. Voidable contract is one:

- a) which is lawful.
- b) which is invalid.
- c) which is valid as long as it is not avoided by the party entitled to do so.
- d) which is unlawful.

2. FINANCIAL AND COST ACCOUNTING

- Accounting Concepts and Convention.
- Distinction between Capital and Revenue items.
- Ratio analysis- liquidity, activity, profitability & solvency ratios.
- Budget and Budgetary control-concept types of budgets.
- Standard Costing & Variance Analysis.

E.g. Difference between Standard Cost and Actual Cost is known as:

- a) Profit
- b) Loss
- c) Wastage
- d) Variance

3. FINANCIAL MANAGEMENT

- Financial Planning.
- Working Capital Management.
- Capital Budgeting Decisions.
- Cost of capital.
- Capital Structure Planning.

E.g. NPV takes into consideration

- c) Time value of money
- d) Discounted Cash flows
- c) Share holders wealth maximization objective
- d) all of the above

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