

SYLLABUS FOR COMMERCE

PAPER-I

1. BUSINESS ENVIRONMENT AND CORPORATE ETHICS:

- a) Introduction: Meaning, Nature, Characteristics, Scope, Objectives, Structures, Types of Business environment.
- b) Political and legal environment: Economic environment, Social and Cultural environment and Technological environment.
- c) Industrial Policy and Implementation , Industrial growth and structural Changes (L.P.G.: Liberalization, Privatization and Globalization)
- d) Ethics: Nature of ethics and its relation to Values, business ethics, Corporate Social responsibilities.

2. ACCOUNTING THEORY :

- a) Meaning and Definitions, users of accounting information foundations of accounting theory, concepts, conventions, principles.
- b) Bank Reconciliation Statements.
- c) Human resources accounting, inflation accounting and Social accounting.
- d) Accounting standards.

3. PRINCIPLES OF MANAGEMENT :

- a) Management theory and Practice: Definitions, nature, purpose, functions, system approaches to management, Management v/s administration, evolution of management thought.
- b) Planning, Organizing, Staffing and Directing.
- c) Strategic management, strategy formulation and implementation.
- d) Corporate mission and objectives, external and internal analysis.

4. MARKETING MANAGEMENT:

- a) Introduction to marketing and marketing environment
- b) Marketing Research
- c) Market segmentation
- d) Marketing mix

5. HUMAN RESOURCE MANAGEMENT:

- a) Introduction: evolution, definitions, objectives, changing of functional roles of H.R. Managers.
- b) Human resources planning, recruitment and selection.
- c) Employee promotions, wages and salary administration.
- d) Job evaluation and performance appraisal.

6. FINANCIAL MANAGEMENT :

- a) Introduction: meaning, definitions, functions, importance, objectives of financial management.
- b) Capital budgeting under certainty situations capital budgeting under uncertainty situation.
- c) Cost of capital, working Capital management.
- d) Dividend & Valuation

7. BUSINESS MATHEMATICS AND STATISTICS:

- a) Commercial arithmetic's, matrix, Algebra, calculus.
- b) Time series and forecasting.
- c) Probability theory, distribution.
- d) Statistical quality and control.

8. BANKING AND INSURANCE MANAGEMENT:

- a) Introduction: meaning, definitions, Importance of banking, bank customer relationship.
- b) Functions of central banking in India, Commercial banks, nationalization of commercial banks, R.R.B.S.
- c) Principles of life insurance, management of life Insurance.
- d) Evolution of Insurance business in India, life and General Insurance.

9. PRINCIPLES AND PRACTICES OF AUDITING:

- a) Introduction: origin, definitions, objectives, errors and frauds in accounting, classification, advantage, limitations, qualities of an auditor, audit programme
- b) Reserves and provisions, internal check, internal Control and internal Audit.
- c) Vouching.
- d) Verification and valuation of assets and liabilities, investigation.

10. COMPUTER APPLICATION AND BUSINESS :

- a) Introduction to computer.
- b) Management information system (MIS).
- c) Introduction to oracle, Introduction to visual basic.
- d) Data base connectivity through visual basic.

PAPER-II

11. ADVANCED ACCOUNTING AND FINANCE :

- a) International accounting: Meaning, need, stages in the evolution of international accounting.
- b) International financial reporting system (IFSR).

- c) Special issues in international accounting: consolidation accounting, foreign exchange risk management, transfer pricing Foreign currency transaction, segmental reporting, harmonization in financial reporting.
- d) Corporate restructuring: mergers and acquisitions, valuation under mergers and acquisitions.

12. COST AND MANAGEMENT ACCOUNTING:

- a) Introduction: meaning, nature, scope functions, definitions.
- b) Elements of costing labour, material and overheads, methods of costing, process costing
- c) Financial statement analysis, absorption and marginal costing, standard costing, variance analysis.
- d) Budgeting profit planning and control.

13. TAX PLANNING AND ADMINISTRATION :

- a) Introduction: Concepts of tax planning, tax evasion, tax management, scope and limitation.
- b) Tax planning in relation to residential status of persons.
- c) Tax planning in relation to various heads of incomes.
- d) Deduction of tax (TDS), Advance tax payment, central excise duty, CEN VAT, customs duty, service tax.

14. FINANCIAL SERVICES AND INSTITUTIONS:

- a) Nature and role of financial system :
Structure, financial system and economic development, financial Intermediaries, primary and secondary market money market.
- b) Organization and functions of stock exchange and SEBI.
- c) International financial environment: Euro issues, GDRs, ADRs,
- d) Non banking financial institutions :
Insurance Company SFCS, Housing finance companies, venture capital.

15. INTERNATIONAL BUSINESS :

- a) Concepts, nature, importance, difference between domestic and international business.
- b) Theories of International business.
- c) Trading and regulatory environment of international business: GATT & WTO and UNCTAD, SAARC, Multinational Corporations (MNC)
- d) International liquidity and economic institutions :IMF,WORLD BANK ,ADB