

COMMERCE

Unit—I

Business Environment

Meaning and elements of Business Environment. Economic environment. Economic Policies,

Economic Planning.

Legal environment of business in India.

Competition policy. Consumer protection, Environment protection.

Policy Environment: Liberalization, privatisation and globalisation. Second generation reforms,

Industrial policy and implementation, Industrial growth and structural changes.

Unit—II

Financial & Management Accounting

Basic Accounting Concepts, Capital and Revenue, Financial Statements.

Valuation of shares, Amalgamation, Absorption and Reconstructon, Holding Company Accounts.

Accounting standards - objectives of financial reporting - users of financial statements and their needs. I A S B framework preparation and presentation of financial statements - human resume accounting - social and environmental accounting.

Cost and Management Accounting : Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis,

Marginal Costing and Break-even analysis. Standard Costing, Budgetary Control. Costing for Decisionmaking. Responsibility Accounting.

II Financial Accounting

Unit—III

Business Economics

Nature and uses of Business Economics. Concept of Profit and Wealth Maximization.

Demand

Analysis and Elasticity of Demand. Curve Analysis Law.

Utility Analysis and Indifference of Returns and Law of variable proportions cost.

Revenue.

Price determination in different market situations. Perfect competition, Monopolistic competition.

Monopoly. Price discrimination and oligopoly, Pricing strategies.

Unit—IV

Business Statistics & Data Processing

Data types, Data collection and analysis, sampling, need, errors and methods of sampling.

Normal distribution. Hypothesis testing. Analysis and Interpretation of Data.

Correlation and Regression. small sample tests- t-test f-test and chi-square test.

Data Processing—Elements. Data entry, Data processing and Computer applications.

Computer Application to Functional Areas—Accounting. Inventory control. Marketing.

Unit—V

Business Management

Principles of Management

Planning—Objectives, Strategies, Planning Process, Decision-making.

Organising, Organisational Structure, Formal and Informal Organisations.

Organisational Culture.

Staffing

Leading : Motivation, Leadership, Committees, Communication Controlling.

Corporate Governance and Business Ehtics.

Unit—VI

Marketing Management

The evolution of marketing. Concepts. Concept of marketing, Marketing mix. Marketing environment.

Elements of consumer behaviour, Market segmentation.

Product decisions.

Pricing decisions.

Distribution decisions.

Promotion decisions.

Marketing planning. Organising and Control.

International Marketing

Advertisement Management

Supply Chain Management

Unit—VII

Financial Management

Capital Structure. Financial and Operating leverage.

Cost of Capital. Capital budgeting.

Working Capital Management.

Dividend Policy.

Unit—VIII

HUMAN RESOURCE MANAGEMENT

HRM- Introduction, meaning, definition, nature and scope of HRM and HRD, evolution of HRM, features of HRM, HRM functions, objectives of HRM, Opportunities

and Challenges in Human Resource Management.

Job design, Job analysis, HR planning: introduction, objectives of HRP, linkage of HRP to other plans.

Recruitment: definition, objectives, subsystems, factors affecting, recruitment policy.

Selection, placement and Induction

Performance management: Introduction, meaning, need, purpose, -objectives, contents of PAS, Appraisers and different methods of appraisal, uses of performance appraisal.

Human Resource Development: Introduction, definition, concepts, activities

Training and development: meaning of T & D, importance of training, benefits of training.

Internal mobility: Introduction, meaning, Promotion, Transfer, Demotion.

Career planning and Development: meaning, need, career development, actions.

Compensation & Benefits Administration: Compensation Management: - salary structure, salary fixation, incentives, profit sharing, bonus concepts, ESOPs, pay for performance, Benefits administration, employee welfare and working conditions- statutory and voluntary measures.

Industrial peace and harmony: Discipline maintenance, Grievance Handling, Workers participation in management, maintaining good human and industrial relations, benefits accrued by the organization due to the development of congenial environment.

CRM

E-CRM

Unit—IX

Banking and Finance

Importance of Banking to Business, Types of Banks and Their Functions.

Reserve Bank of India and its functions. NABARD and Rural Banking.

Banking Sector Reforms in India, NPA, Capital Adequacy Norms.

E-banking.

Development Banking : IDBI, IFCI, SFCs, UTI, SIDBI.

International liquidity, International Economic Institutions—IMF, World Bank, IFC, IDA, ADB.

World Trade Organisation—Its functions and policies.

Unit—X

Business Taxation:

Direct Taxes:

- Basic Concepts
- Heads of Income
- Computation of total income
- Corporate income taxation and planning
- Wealth tax

Indirect Taxes

- Theoretical Framework
- Excise Duty
- Customs duty
- VAT and Service Tax
- Proposed GST