

SYLLABUS**Commerce****PART-I****BUSINESS STUDIES AND MANAGEMENT**

- Introduction to Business: Concepts, characteristics, and objectives. Classification of business is industry and commerce. Distinctive features of pushiness in business, profession, and employment, Choice of Form of Organization Large Scale and Small Scale Business. Assistance by Government to Small Scale Sector.
- Form of Business Organization Sole proprietors, joint Hindu family, partnership, joint stock company and its formation, cooperative organization.
- Business ownership: private, public, and joint sector. Public Enterprises, Role Dynamics of Public Sector, Global Enterprises (Multinational Companies), Joint Ventures.
- Business Services: banking, insurance, transportation, warehousing, communication, and the impact of technology on business services.
- Trade: Internal trade, retail and wholesale trade, and emerging modes of business—franchisee, e-business, and outsourcing. International Business Export-Import Procedure and documentation, EPZ/SEZ International Trade Institutions and Agreements—WTO, UNCTAD, World Bank, IMF.
- Business Finance: Sources—owners and borrowed funds, sources of raising finance, Equity and preference shares, GDR, ADR, debentures, bonds, retained profit, public deposits, loans from financial institutions and commercial banks, credit ratings and rating agencies, trade credit, and microcredit.
- Social Responsibility of Business, Business Ethics, Environmental Protection.
- Management concept, objectives, nature of management as science, art, and profession; levels; principles of management, general and scientific.
- Business environment meaning, importance, dimensions, changing business environment—special reference to liberalization, privatization, and globalization, and business as a futuristic vision.
- Management Function Planning, organizing, staffing, directing, controlling, and coordinating
- Business Finance: Financial Management meaning, scope, role, and objectives; financial planning; capital structure; leverage; fixed and working capital meaning; and factors affecting its requirements.
- Financial Market—Money Market: Nature, Instruments, Capital Market: Primary and secondary, stock exchange, NSEI, OTCEI, procedures, SEBI.
- Human Resource Management—meaning, importance, manpower estimation Recruitment and selection, Training and development, compensation, performance evaluation
- Marketing meaning, functions, and role, Levels of Marketing, Changing facets of marketing, product mix, and models of marketing. Organizational Behaviors : Individual behaviors applications, Personality perception, learning, and attitude, Leadership and its approaches, Communication, group dynamics.
- Emerging Trends in Management: Business Process Reengineering, Total Quality Management, Quality Circles, Benchmarking, Strategic Management, Knowledge Management, Business Standardization, and ISO.
- Consumer Protection—Meaning, Importance, Consumers' Rights, Consumers' Responsibilities, Consumer Awareness, and Legal Redressal with special reference to the Consumer Protection Act, the Role of Consumer Organizations, and IGOs.

PART II**FINANCIAL ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS**

- Accounting: Meaning, objectives, qualitative characteristics of accounting information, accounting principles, accounting concepts, accounting standards, cash and accrual basis of accounting.
- Process of Accounting: Voucher, transaction, accounting equation, rules of debit and credit, Book of original entry—Journal and Special Purpose Books, Ledger, posting from Journal and subsidiary books, Balancing of Accounts, Trial balance, and Rectification of Errors . Bank Reconciliation Statement.
- Accounting for depreciation, provisions and reserves, bills of exchange, non-profit organizations, partnership firms—reconstitution of partnership (admission, retirement, death, and dissolution), account of incomplete records, consignment, and joint ventures.
- Accounting of Joint Stock Companies: Share capital types of shares, accounting for the issue, allotment, forfeiture, and re-issue of shares. Debentures: types, issue, and method of redemption. Final Accounts of Sole Proprietors and Joint Stock Companies. Emerging trends in the presentation of final accounts.
- Accounting for liquidation.
- Financial Statement Analysis: Meaning, significance, limitation. Tools for financial statement analysis: comparative statements, common size statements, trend analysis, and accounting ratios.
- Fund Flow Statement and Cash Flow Statement: Meaning, objectives, and preparation as per the revised standard issued by ICAI.
- Cost Accounting—Nature, Functions. Job costing, process costing, marginal costing, and cost-volume-profit relationships. Cost control and cost reduction techniques
- Computers in Accounting: Introduction to Computers and Accounting Information Systems, Application of Computers in Accounting, Automation of Accounting Processes, Designing Accounting Reports, MIS Reporting, Data Exchange with Other Information Systems. Ready-made, customized, and tailor-made accounting systems.
- Accounting and Database Management System—meaning the concept of entity and relationship in an accounting system, Database Management System (DBMS) accounting.
- Inflation accounting and accounting for human resources of an organization and social responsibility.
- Business Statistics
- Advanced Management Accounting
- Managerial Economics
- Financial Planning
- Organizational Behavior
- Operations Research
- International Business
- Marketing Management
- Advanced Financial Management and Policy
- Ethics, Corporate Governance, and Sustainability
- Business Research
- Strategic Management

Accounting

- Accounting Information System
- Strategic Cost Analysis and Performance Evaluation
- Forensic Accounting and Fraud Examination
- Global Financial Reporting and Disclosure

Human Resource Management (HRM)

- Human Resource Development
- Strategic Human Resource Management
- Industrial Relations and Compensation Laws
- Human Resource Analytics

Finance

- Security Analysis and Portfolio Management
- Financial Institutions and Markets
- International Financial System
- International Financial Management

Marketing

- Advertising and Sales Management
- International Marketing Management
- Consumer Behavior
- Supply Chain Management and Logistics

International Business

- India's Foreign Trade and Investment
- Export Marketing
- EXIM Procedures and Documentation
- International Trade Logistics

Business Laws

- Corporate Laws: Cases and Applications
- Industrial Laws: Cases and Implementation

International Business

- India's Foreign Trade and Investment
- EXIM Procedures and Documentation

Accounting

- Strategic Cost Analysis and Performance Evaluation
- Global Financial Reporting and Disclosure

Taxation

- Principles and Practice of Taxation
- Corporate Tax Structure and Planning

Finance

- Security Analysis and Portfolio Management
- International Financial Management

Human Resource Management (HRM)

- Human Resource Development
- Industrial Relations and Compensation Laws

Marketing

- Advertising and Sales Management
- Consumer Behavior

Banking & Insurance

- Banking Products and Practice
- Insurance Products and Practice
- Entrepreneurship and New Venture Planning
- Legal Environment of Business Open Elective Courses
- Life Skills and Communication
- Indian Ethos and Leadership
- Financial Modeling Using Excel

- 1.1 Managerial Economics
- 1.2 Organization Theory
- 1.3 Managerial Accounting

1.4 Advanced Business Statistics
1.5 Business Finance
1.6 Marketing Management
1.7 Human Resource Management
II.1 Theory of the Firm
II.2 Behavioral Sciences
II.3 Research Methodology
II.4 Accounting for Planning & Control
II.5 Financial Management
II.6 Marketing Strategy
II.7 Banking and Insurance
III.1 Computer Applications in Business
III.2 Strategic Management
A: Accounting
B: Finance
C: Marketing
D: Human Resource Management
E: Banking & Insurance

ACCOUNTING

- Accounting Theory
- Advanced Cost Accounting
- Management Information System
- Working Capital Management
- Advanced Auditing
- Corporate Reporting Practices
- Investment Management
- Operations Research
- Tax Planning and Management

FINANCE

- Working Capital Management
- Fund-Based Financial Services
- Financial System in India
- Risk Management and Derivatives
- Strategic Financial Management
- Security Analysis and Portfolio Management
- Project Management
- Fee-Based Financial Services
- Securities Market Operations

MARKETING

- Consumer Behavior
- Services Marketing
- Sales Management
- International Marketing Management
- Advertising and Promotion Management
- Agricultural Marketing
- Industrial Marketing
- Foreign Trade Management
- Global Business Environment

HUMAN RESOURCE MANAGEMENT

- Corporate HRD
- Labor Welfare & Social Security
- Labor Legislations in India I
- Industrial Psychology
- Employee and Organization Development
- Industrial Relations in India
- Labor Legislations in India II
- Wage and Salary Administration
- Industrial Sociology

BANKING AND INSURANCE

- Bank Management
- Management of Income in Banks
- Customer Relationship Management in Banks Knowledge Management in Banks
- Marketing Management of Insurance Companies
- Retailing of Insurance
- Financial Management of Insurance
- Product Management of Insurance
- Pricing and Promotion Management of Insurance
- Global Marketing

- Advanced Financial Accounting
- Indian Financial System in Modern Banking
- Financial Management
- Organizational Behavior
- Office Management and Business Communication
- Capital Marketing & Financial Services
- Investment Analysis and Portfolio Management
- Advanced Cost & Management Accounting
- Export & Import Management
- E-Commerce
- Business Finance
- Corporate Accounting and Legal Framework
- Strategic Management
- Research Methodology and Statistical Applications
- Income Tax and Tax Planning
- Entrepreneurial Development
- Resource Management Techniques
- Human Resource Management
- Indirect Taxes
- Insurance and Risk Management
- Advertisement

Teaching Education and Methodology

- 1. Learning & Teaching
- 2. Language across the curriculum
- 3. Understanding discipline and subject
- 4. Gender school and Society
- 5. Pedagogy of a school subject
- 6. Knowledge and curriculum
- 7. Assessment for learning
- 8. Creating an inclusive school
- 9. Childhood and growing up
- 10. Drama and Art in Education