

Commerce

UNIT-I : BUSINESS ENVIRONMENT

Meaning and Elements of Business Environment.

Economic environment, Economic policies, Economic Planning

Legal environment of Business in India, Environment protection,

Policy Environment: Liberalisation, Privatisation and globalisation, Second generation reforms, Industrial policy: An implementation, Industrial growth and structural changes.

UNIT-II : FINANCIAL & CORPORATE ACCOUNTING

Basic Accounting concepts, Capital and Revenue, Financial Statements

Advanced Company Accounts : Issue, Forfeiture of Shares, Redemption of Preference Shares, Issue and Redemption of Debentures, Purchase of Business, Underwriting of Shares and Debentures, Liquidation, Valuation of Goodwill, Valuation of Shares, Reconstruction and Amalgamation of Companies, Consolidated Balance Sheet and P & L Account of Holding and Subsidiary Companies.

Cost and Management Accounting : Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis, Marginal Costing and Break-even Analysis, Standard Costing, Budgetary Control, Decision-making.

UNIT-III : BUSINESS ECONOMICS

Nature and uses of Business Economics, Concept of Profit and Wealth maximization. Demand Analysis and Elasticity of Demand, Indifference Curve Analysis, Law of Supply and Elasticity of Supply

Utility Analysis and Laws 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 types, Data collection and analysis, sampling, need, errors and methods of sampling, Normal distribution, Hypothesis testing, Analysis and Interpretation of Data, Classification and Tabulation of Data, Measures of Central tendency, Dispersion & Skewness.

Correlation and Regression, small sample tests - t-test, Z-test, F-test and chi-square test.

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 Ethics.

UNIT-VI : MARKETING MANAGEMENT

The evolution of marketing, Concepts of marketing, Marketing mix, Marketing environment, Consumer behaviour, Market segmentation, Product decisions, Pricing decisions, Distribution decisions, Promotion decisions, Marketing planning, Organising and Control.

UNIT-VII : FINANCIAL MANAGEMENT

Sources of Longterm and Short-term Financing.

Capital Structure, Financial and Operating leverage, Cost of Capital, Capital Budgeting, Working Capital Management and Dividend Policy.

UNIT-VIII : HUMAN RESOURCES MANAGEMENT

Concepts, Role and Functions of Human Resource Management

Human Resource Planning, Recruitment and Selection, Training and Development. Compensation : Wage and Salary Administration, Incentive and Fringe benefits, Morale and Productivity, Performance Appraisal, Industrial Relations in India, Health, Safety, Welfare and Social security, Workers Participation in Management.

UNIT-IX : BANKING AND FINANCIAL INSTITUTIONS

Importance of Banking to Business, Types of Banks and Their Functions, Reserve Bank of India, NABARD and Rural Banking.

Banking Sector Reforms in India, NPA, Capital adequacy norms, E-banking.

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

UNIT-X : INTERNATIONAL BUSINESS

Theoretical foundations of international business, Balance of Payments, International liquidity, International Economic Institutions - IMF, World Bank, IFC, IDA, ADB.

World Trade Organisation - its functions and Policies.