

Commerce

SYLLABUS

Unit I :

Accountancy:

Financial Accounting, Principles, Journal, Ledger, Trial Balance, Final Account, Adjusting Entries, Rectification of Errors.

Cost Accountancy:

Methods of Costing, Job Costing, Process Costing, Contract Costing, Cost Control Techniques, Standard Costing.

Management Accounting:

Financial Statements Analysis, Ratio Analysis, Comparative Statement, Funds Flow Statement, Cash Flow Analysis, Budgetary Control System.

Unit II

Business Management:

Forms of Business Organization, Company Management, Planning, Organizing, Staffing, Directing, Controlling, Motivation, Leadership, Communication.

Unit III

Quantitative Techniques & Statistics:

Stock & Shares, Profit & Loss, Discounting of Bills of Exchange, Logarithms, Annuities, Matrices & Determinants, Linear Programming, Integration (Simple Problems), Methods of Data Collection, Measures of Central Tendency, Measures of Dispersion, Skewness, Kurtosis, Correlation & Regression Analysis, Hypothesis Testing, T-Test & Chi-Square (x^2) Test.

Unit IV

Business Regulatory Framework & Financial Services:

Indian Contract Act, 1872, Sales of Goods Act, 1930, Special Contract Act – Indemnity & Guarantee, Bailment & Pledge, Contract of Agency, Partnership Act, 1932. Importance of Banking in Business, Reserve Bank of India, NABARD & Rural Banking, E-banking, Development Banking, Financial System in India, Nature & Scope of Financial Services, Merchant Banking, Leasing & Hire Purchase, Credit Rating, Credit & Debit Cards.

Unit V

Business Environment & Entrepreneurship:

Different aspects of Business Environment, Consumer Protection, Liberalization, Privatization and Globalization, Industrial Policy, Industrial Growth.

Types of Entrepreneurs, Factors affecting Entrepreneurial Growth, Industrial Support to Entrepreneur, Developing Entrepreneurial Competencies, Entrepreneurship Development Programme, Venture Capital.