

SYLLABUS: PGT Commerce in DOE & NDMC

PART - I BUSINESS STUDIES AND MANAGEMENT

- Introduction to Business- Concepts, characteristics, objectives. Classification of business as industry and commerce. Distinctive features of business - 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, Impact of Technology on Business Services.
- Trade: Internal Trade Retail and Wholesale trade, 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 fund, Sources of raising finance, Equity and preference Shares, GDR, ADR, Debentures, Bonds - Retained Profit, Public Deposits, Loan from Financial Institutions and commercial banks, Credit-rating and rating agencies, Trade credit, Micro-credit.
- Social Responsibility of Business, Business Ethics, Environment 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, Business - a Futuristic vision.
- Management Function - Planning, organizing, staffing, directing, controlling and coordination
- 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, man-power estimation, Recruitment and selection, Training and development, Compensation, Performance Evaluation
- Marketing - meaning, functions and role, Levels of Marketing, Changing facets of marketing, Product-mix, Models of Marketing.
- Organizational Behaviors: Individual behaviors, Motivation-concepts and 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 consumer Protection Act, Role of consumer organization and NGOs.

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 Organization , 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 Issue, allotment forfeiture and re-issue of shares. Debentures -types, issue and method of redemption . Final Accounts of Sole proprietor and Joint Stock Companies. Emerging trends of 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, accounting ratios.
- Fund Flow Statement and Cash Flow Statement: Meaning, objectives, preparation as per revised standard issued by ICAI.
- Cost Accounting- Nature, functions . Job costing, Process costing, Marginal costing, Cost-volume-profit relationship. Cost control and cost reduction techniques
- Computers In Accounting: Introduction to Computers and Accounting Information System, Application of Computers In Accounting, Automation of Accounting process, designing accounting reports, MIS reporting, data exchange with other information system. Ready made , customized and tailor made Accounting Systems.
- Accounting And Database Management System -meaning, concept of entity and relationship in an accounting system, Data Base Management System(DBMS) in accounting.
- Inflation accounting and Accounting for Human Resource of an Organization and Social Responsibility.

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Business Statistics
Advanced Management Accounting
Managerial Economics
Financial Planning
Organizational Behaviour

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 Behaviour
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 Behaviour
Banking & Insurance
Banking Products and Practice
Insurance Products and Practice
Entrepreneurship and New Venture Planning
Legal Environment of Business
Life Skills and Communication
Indian Ethos and Leadership
Financial Modeling Using Excel

- I.1 Managerial Economics
- I.2 Organisation Theory
- I.3 Managerial Accounting
- I.4 Advanced Business Statistics
- I.5 Business Finance
- I.6 Marketing Management
- I.7 Human Resource Management

- II.1 Theory of the Firm
- II.2 Behavioural 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 Behaviour
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
Labour Welfare & Social Security
Labour Legislations in India I
Industrial Psychology**

**Employee and Organisation Development
Industrial Relations in India
Labour Legislations in India II
Wage and Salary Administration
Industrial Sociology**

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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
Organisational Behaviour
Office Management and Business Communication

Sem V

Capital Market & Financial Services
Investment Analysis and Portfolio Management
Advanced Cost & Management Accounting
Export & Import Management
E-Commerce
Business Finance

Sem VI

Corporate Accounting and Legal Framework
Strategic Management
Research Methodology and Statistical Applications
Income Tax and Tax Planning
Entrepreneurial Development

Resource Management Techniques
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Human Resource Management
Indirect Taxes
Insurance and Risk Management
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Topics of syllabus-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