

RU – DET Syllabus

COMMERCE

(1) Business Environment:-

Economic Environment of Business in India, Consumer Protection and Environmental protection, policy environment, liberalization, privatization and globalization, New Industrial policy and its implementation, foreign exchange management Act (FEMA), patent law, foreign capital investment in India, World Trade Organization (WTO), International monetary fund (IMF).

(2) Cost and Management Accounting:-

Marginal costing & Break-even Analysis, Standard costing & Budgetary control, costing for decision making, Ratio Analysis, cash flow & Fund flow Analysis.

(3) Marketing Management:- concepts of marketing management, Marketing Mix, Consumer Behavior, Market segmentation-Concepts of Advertisement management, mediums of Advertisement and selection of medium.

(4) Accounting:-

Basic Accounting concepts, Accounting Standards, Capital & Revenue, Financial Statement. Partnership Accounts:- Dissolution & Amalgamation, Accounting of company– valuation of shares, Amalgamation, Absorption and Reconstruction of companies.

(5) Business Management:-

Functions & Principles of Business Management, Planning, Organizing, controlling, Motivation and Interpersonal behavior.

(6) Business Economics:-

Demand Analysis and Elasticity of Demand, Indifference Curve Analysis, Utility Analysis and Law of return. Business Cycle- Nature, Stages & Principles, Profit Management, Measurement of profit, Risk & concept of Uncertainty.

(7) Income Tax & Tax Planning:-

Basic concepts, Tax free Income, Computation of Income from various Heads, computation of Taxable Income of individual & firms, Types of Tax Assessment, Appeal & Revision, Tax planning- Concept, Definition, Importance & problems, Methods of Tax planning.

(8) Entrepreneurship:-

Definition of Entrepreneur and origin, Principles of Entrepreneurship, Innovation & Entrepreneurship, Role and achievements Nature and characteristics of Entrepreneur Development programme, Role of Government in Entrepreneurship development, Role of Entrepreneur in socio-Economic Growth.

(9) Financial Management:-

Capital Structure, Financial & Operating Leverages, Capital costing & capital Budgeting, Working Capital Management, Dividend Policy.

(10) Indian Financial System:-

Money & Capital Market, functions of stock Exchange in India, Stock Holding Corporation of India, Mutual fund, SEBI, Credit Rating, Reserve Bank of India, NABARD & Rural Bank, Reforms of Banking Sector in India, NPA in Indian Banking System.