SYLLABUS FOR PG COMMERCE

Micro Economics

Currency and Banking

Essential of Management

Office Management
1. Office: Meaning, importance, activities, emerging trends, concept of paperless office.
E-Commerce: Concepts, types, business models, e-payment systems.
Accounting

Business Organisation

Statistical Methods

Public Finance

Business Law
Main Principles of Indian law relating to:

Cost Accounting
Company law and Secretarial Practice

1. Company: Definition, Classification, Incorporation, Memorandum of association, Articles of Association. Doctrine of constructive notice, Doctrine of Indoor management, Commencement of Business. Company Management: Appointment, Rights and obligations of Directors, Managers and secretary. 2. Steps before issue of prospects, Definition and contents of prospectus, Liability for untrue statements. Shares: Definition, share Vs stock, classes of shares, voting rights, issue of shares at par, premium and discount, ESOP, Bonus, Rights, Buyback, Public shares at par, premium and discount, ESOP, Bonus, Rights, Buyback, Public issue, Calls, Forfeiture, Lean and Surrender, Transfer and transmission, statutory restriction on transfer, Borrowing power, mortgages and changes, Debentures. 3. Secretarial Practice: Duties and responsibilities of Company Secretary, secretarial duties relating to issue and allotment of shares, Calls, forfeiture Lien and transfer of shares. Majority powers and minority rights, revelation of oppression and management. Specimen of certificate of incorporation. Certificate of commencement of Business, Share certificates and share warrants, Dematerialization of shares. 4. Meeting and proceedings: Provisions relating to the company and Board meetings, Secretarial duties relating to meetings, Notice, Agenda, Proxy, Motion, Resolution, Minutes and Reports.

Selling and Advertising


Business Mathematics

1. Calculus : (Problems and theorems involving trigonometrically ratios are not to be done) Differentiation: Partial derivatives up to second order; Total differentials. Maxima and minima cases of one variable involving second or higher order; Cases of two variables involving not more than one constraint, Integration as anti-derivative process; Standard forms; Methods of regration –by substitution, by parts, and by use of partial functions; Definite regration; Finding areas in simple cases. 2. Matrices and Determinants: Definition of a matrix, Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto Third order, Adjoint a matrix; elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row and column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.3. Linear Programming – formulation of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Simplex Method – solution of problems upto three variables, Duality, Transportation Problem. 4. Compound interest and annuities certain, different types of interest rates; concept of present value and amount of a sum;
equation of payments, types of annuities; present value and amount of an annuity, including the case of continuous compounding; analysis of annuity; valuation of simple loans and debentures; problems relating to sinking funds.

**Insurance Law and Accounts**

1. Introduction to Insurance: Purpose and need of insurance, Insurance as a social security tool; Insurance and economic development, Fundamentals/Principles of Insurance. Contract of Insurance.
2. Life Insurance – Principles and practice of life assurance. Life assurance contract, their nature and characteristics, Parties to the contract and their rights and duties. Conditions and terms of policy. Nominations and Assignment Practice in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments, Mortality Table.
4. Insurance Intermediaries – Agents and Procedure for Becoming and Agent: Pre requisite for obtaining a license: Duration of license; Cancellation of license, Revocation of suspension/termination of agent appointment; Code of conduct; Unfair practices, Insurance Accounts – Life Insurance and General Insurance Company.

**Income Tax Law and Accounts**

1. Basic Concepts: Income, agricultural income, casual income, assessment year previous year, gross total income, total income person. Tax evasion, avoidance and tax planning. Basic of Charge; Scope of total income, residence and tax liability, income which does not form part of toal income. Deduction from Gross total income.
2. Head of the Income: Salaries; Income from house property; Profit and gains to business or profession. Capital gains; Income from other sources.
3. Computations of total income of an individual, H.UF and firm.
4. Deemed income: Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures.

**Contemporary Audit**

1. Introduction: Meaning and objectives of auditing: Types of audit; Internal audit. Audit Process: Audit programme; Audit and books; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking. Internal Check System: Internal Control. 2. Audit Procedure: Vouching; Verification of assets and liabilities. Audit of Limited Companies: Company auditor-Appointment, powers, duties, and liabilities.
3. Auditing Standards – Appointment, power, duties and liability of Auditor. Broad Outlines of Company audit and auditor’s report. Special audit – Banking companies, Educational Institutions, Insurance companies. Investigation, Audit of non profit organisation, Divisible Profit & Dividend.

**Indian Economic Structure**

1. Nature of Indian Economy, Features of a developing economy. Characteristics and problems of Indian Economy. Objectives of economics planning in India. India’s five year plans – Achievements and failures.

**Marketing, Practice and Finance**
1. Introduction: Nature and scope of marketing: Importance of marketing as a business function and in the economy; Marketing concepts- traditional and modern; Selling Vs. Marketing; Marketing mix; Marketing environment. 2.Consumer Behaviour and Market segmentation; Nature, scope and significance of consumer behaviour; Market segmentation Concept and importance; basis for market segmentation Promotion; Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman. 3. Product: Concept of product, consumer and industrial goods; Product planning and development; Packaging – role and functions; Brand name and trade mark; After sales service; Product life cycle concept. Price: Importance of price in the marketing mix; Factors affecting price of a product / service; Discounts and rebates. 4. Distribution Channels – concept and role; Types of distribution channels; factors affecting choice of a distribution channel; Retailer and wholesale; physical distribution of goods; Transportation; warehousing; inventory control; order processing.

**Macro- Economics**


**Trade of India**


**Applied & Business Statistics**


**Law and Practice of Banking**
1. The Ordinary, practice of bankers with regard to the opening and conduct of banking accounts, closing of accounts. Banker and customer – General and special relations. 2. Law relating to cheques, bill of exchange and other negotiable instruments. Discounting of Bill of Exchange, the practice relating to cheques bills of exchange and other negotiable instruments. 3. Banker’s credit, advance and overdrafts Traveller cheque, letter of credit, confirmed bankers credit, unconfirmed bankers credit, acceptance credits and documentary credit.

4. Revolving credit, banker’s advance against marketable securities, goods & produce, debentures and life insurance policies. Unsecured advances – guarantees, precautions/ duties of Banker.

**Development Banking**

**Quantitative Economics**