

DEGREE STANDARD

Commerce

UNIT I

Commerce:- Economic basis of commerce - Commerce - trade - industry characteristics of Business - Business systems - Concepts of systems theory applied to business - concept of social obligation - Responsibility and Responsiveness.

UNIT II

Forms of private and public sector enterprises - different kinds of organisation - sole proprietorship, partnership, jointstock company, promotion, incorporation, prospectus, commencement of business - functions of stock exchange - co-operative societies - characteristics, Registration and control - types of societies. Public enterprises_Meaning, characteristics, Economic, social and political objectives, argument in favour and against public enterprise - Departmental undertakings, Public corporation, Government company, Joint enterprise - Government holding companies.

UNIT III

The evolution of management science - definition - basic principles - process of Management - functions, planning, organising, staffing, direction, communication, controlling, motivation - Management by objectives. Office equipments.

UNIT IV

Secretarial practice - company secretary, qualification, procedure for appointment, powers, duties, rights and liabilities, removal, company meetings, notice, agenda, minutes.

UNIT V

Banking, commercial banks - functions, kinds of banks - banks and economic development - rural banks - co-operative banks, lead banks scheme - banker and customer - collecting and paying banker - rights, liabilities and protection, cheques, bills - National and International, letters of credit, crossing, marking and Endorsements- Mutual funds - Meaning organisation, management, objectives.

UNIT VI

Marketing: Meaning - functions - Marketing mix - Market segmentation channels of Distribution - Demand analysis - Basic concepts and of analysis for demand forecasting - sale promotion - pricing objectives - methods of pricing - product line pricing - market reports and their interpretation - Regulated markets - consumerism.

UNIT VII

Business law - Basic principles - law of contracts - specific contractor - law of agency, sale of goods Act, sales tax law, central excise law, law of Insurance.

UNIT VIII

Financial Accounting - principles - trading and non trading, account form in complete records, hire purchase and instalment system, consignment - Joint venture - partnership - administration - retirement. Company accounts - issue, redemption of shares and debentures - forfeiture and re-issue - final account(simple problems).

UNIT IX

Management and Cost accounting - elements of Cost - Cost sheet - Reconciliation of cost and financial account - Marginal Costing - standard Costing - Variance analysis.

UNIT X

Auditing - objectives, valuations and verification, appointment, powers duties, qualification - audit report, audit programmes, cost audit.

UNIT XI

Business statistics - characteristics - primary and secondary data - collection of data - diagrams and graphs - Mean, Mode, Median, Standard deviation, correlation and regression - time series.

UNIT XII

Basic structures of computers - computers for management - Introduction to Lotus 1, 2, 3 - Word star, Cobol.