



# SAM GLOBAL UNIVERSITY

Established under Govt. of M.P. & Recognized by UGC  
Address: Gram- Agariya Chopda, Dist. Raisen (M.P.)  
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## **Subject: Commerce**

### **Unit 1: Business Environment and International Business**

1. Concepts and elements of business environment: Economic environment- Economic systems, Economic policies(Monetary and fiscal policies); Political environment- Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR)
2. Scope and importance of international business; Globalization and its drivers; Modes of entry into international business
3. Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy.
4. Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy
5. Balance of payments (BOP): Importance and components of BOP.
6. Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA.
7. International Economic institutions: IMF, World Bank, UNCTAD.
8. World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

### **Unit 2: Accounting and Auditing**

1. Basic accounting principles; concepts and postulates
2. Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms.
3. Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies.
4. Holding company accounts.
5. Cost and Management Accounting: Marginal costing and Break-even analysis;

Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT.

6. Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis.
7. Human Resources Accounting; Inflation Accounting; Environmental Accounting
8. Indian Accounting Standards and IFRS.
9. Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit.
10. Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit.

### **Unit 3: Business Economics**

1. Meaning and scope of business economics
2. Objectives of business firms
3. Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR
4. Consumer behavior: Utility analysis; Indifference curve analysis
5. Law of Variable Proportions: Law of Returns to Scale.
6. Theory of cost: Short-run and long-run cost curves
7. Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination
8. Pricing strategies: Price skimming; Price penetration; Peak load pricing

### **Unit 4: Business Finance**

1. Scope and sources of finance; Lease financing
2. Cost of capital and time value of money
3. Capital structure
4. Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis
5. Working capital management; Dividend decision: Theories and policies
6. Risk and return analysis; Asset securitization
7. International monetary system
8. Foreign exchange market; Exchange rate risk and hedging techniques
9. International financial markets and instruments: Euro currency; GDRs; ADRs
10. International arbitrage; Multinational capital budgeting

## **Unit 5: Business Statistics and Research Methods**

1. Measures of central tendency
2. Measures of dispersion
3. Measures of skewness
4. Correlation and regression of two variables
5. Probability: Approaches to probability; Bayes' theorem
6. Probability distributions: Binomial, poisson and normal distributions
7. Research: Concept and types; Research designs
8. Data: Collection and classification of data
9. Sampling and estimation: Concepts; Methods of sampling - probability and non-probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation
10. Hypothesis testing: z-test; t-test; ANOVA; Chi-square test; Mann-Whitney test (U-test); Kruskal-Wallis test (H-test); Rank correlation test
11. Report writing

## **Unit 6: Business Management and Human Resource Management**

1. Principles and functions of management
2. Organization structure: Formal and informal organizations; Span of control
3. Responsibility and authority: Delegation of authority and decentralization
4. Motivation and leadership: Concept and theories
5. Corporate governance and business ethics
6. Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning
7. Compensation management: Job evaluation; Incentives and fringe benefits
8. Performance appraisal including 360 degree performance appraisal
9. Collective bargaining and workers' participation in management
10. Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management
11. Organizational Culture: Organizational development and organizational change

## **Unit 7. Banking and Financial Institutions**

1. Overview of Indian financial system
2. Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks
3. Reserve Bank of India: Functions; Role and monetary policy management
4. Banking sector reforms in India: Basel norms; Risk management; NPA management
5. Financial markets: Money market; Capital market; Government securities market
6. Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds
7. Financial Regulators in India
8. Financial sector reforms including financial inclusion
9. Digitisation of banking and other financial services: Internet banking; mobile banking; Digital payments systems
10. Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role

## **Unit 8. Marketing Management**

1. Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning
2. Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development
3. Pricing decisions: Factors affecting price determination; Pricing policies and strategies
4. Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix
5. Distribution decisions: Channels of distribution; Channel management
6. Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions
7. Service marketing
8. Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM
9. Logistics management

## **Unit 9: Legal Aspects of Business**

- Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts;
- Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency
- Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer
- Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonour and discharge of negotiable instruments
- The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company
- Limited Liability Partnership: Structure and procedure of formation of LLP in India
- The Competition Act, 2002: Objectives and main provisions
- The Information Technology Act, 2000: Objectives and main provisions; Cyber crimes and penalties
- The RTI Act, 2005: Objectives and main provisions
- Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property
- Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST

## **Unit 10: Income-tax and Corporate Tax Planning**

- Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes
- International Taxation: Double taxation and its avoidance mechanism; Transfer pricing
- Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations
- Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns