

Faculty of Commerce and Management

Sr. No.	Subject Content
1	Business Environment and International Business, Business Economics, Management – Concept, Process, Theories and Approaches, Management Roles and Skills Functions – Planning, Organizing, Staffing Coordinating and Controlling. Communication – Types, Process and Barriers. Decision Making – Concept, Process, Techniques and Tools, Scope and importance of international business; Globalization and its drivers; Modes of entry into international business, Balance of payments (BOP): Importance and components of BOP, Managerial Economics – Concept & Importance.
2	Accounting Principles and Standards, Preparation of Financial Statements Financial Statement Analysis – Ratio Analysis, Funds Flow and Cash Flow Analysis, DuPont Analysis Preparation of Cost Sheet, Marginal Costing, Cost Volume Profit Analysis, Scope and sources of finance; Lease financing ,Cost of capital and time value of money, Capital structure, Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis, Working capital management; Dividend decision: Theories and policies
3	Business Management and Human Resource Management:- Principles and functions of management, Organization structure: Formal and informal organizations; Span of control, Responsibility and authority: Delegation of authority and decentralization, Motivation and leadership: Concept and theories, Corporate governance and business ethics ,Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning, Performance appraisal including 360 degree performance appraisal
4	Entrepreneurship Development – Concept, Types, Theories and Process, Developing Entrepreneurial Competencies, Entrepreneurship – Concept and Process, Women Entrepreneurship and Rural Entrepreneurship, Innovations in Business – Types of Innovations, Creating and Identifying Opportunities, Screening of Business Ideas, Micro and Small Scale Industries in India; Role of Government in Promoting SSI, Sickness in Small Industries – Reasons and Rehabilitation , Institutional Finance to Small Industries – Financial Institutions, Commercial Banks, Cooperative Banks, Micro Finance.
5	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, Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns

Jas Kishore,
3/11/2020

