

# COMMERCE

## PART – A : RESEARCH METHODOLOGY

**Unit-I. Research :** Objectives, Types of Research, Research Approaches, Research Process, Criteria of Good Research; **Research Problem :** Defining a Research Problem, Selection and formulation of research Problems, Defining the Scope and Significance; **Research Design:** Need, Concept, Types, Implications of a Sample Design.

**Unit-II. Data Collection:** Collection of Primary Data, Observation Method, Interview Method, Projective techniques, Questionnaires, Schedules, Collection of Secondary Data.

**Unit-III. Processing and Analysis of Data:** Statistics in Research, Scrutiny, Classification & Tabulation, Measures of Central Tendency, Dispersion and Skewness, Simple Correlation & Regression Analysis, Association of Attributes.

**Unit-IV. Sampling Fundamentals:** Important Sampling Distributions, Probability, Basic Concepts Central Limit Theorem, Sampling Theory, Sample Size and its Determination; **Sampling Design :** Steps in Sampling Design, Characteristics of a Good Sample Design, Different Types of Sample Designs; **Hypothesis Testing:** Hypothesis, Null and Alternate Hypothesis, Type I & II Error, Limitations of testing of Hypotheses.

**Unit-V. Interpretation and Report Writing:** Techniques of Interpretation, Precautions in Interpretation, Different Steps in Writing Report, Layout of the Research Report, Types of Report, Oral Presentation, Mechanics of Writing a Research Report, Precautions for Writing Research Reports, Footnotes, References, Bibliography.

## PART – B : COMMERCE

**Unit-I. Business Environment :** Meaning and Elements of Business Environment; **Economic environment:** Economic Policies, Economic Planning; **Legal environment of Business in India:** Competition policy, Consumer protection, Environment protection; **Policy Environment :** Liberalization, Privatisation and organization, Economic reforms, Industrial policy and implementation; International Business Environment; **International Economic Institutions :** IMF, World Bank, IFC, IDA, ADB; **World Trade Organisation :** its functions and policies, WTO and India; **Regional Economic Integration :** SAARC, ASEAN, EU.

**Unit-II. Cost & Management Accounting :** **Cost Accounting:** Basics, cost classification, Elements of cost- Material, Labour & Overhead, Absorption Costing and Activity Based Costing; **Management Accounting:** Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Marginal costing and Break-even analysis, Standard costing; Budgets and Budgetary control.

**Unit-III. Business Economics :** Nature and uses of Business Economics, Concept of Profit and Wealth maximization. Demand Analysis and Elasticity of Demand, Indifference Curve Analysis, Utility Analysis and Laws of Returns and Law of variable proportions; Cost, Revenue, Price determination in different market situations: Perfect competition; Monopolistic competition, Monopoly, Price discrimination.

**Unit-IV. Organisational Behaviour :** Concepts, Models and Contributing disciplines to organizational behaviour. Personality, Attitude, Perception, Learning, Transactional Analysis, Johari Window; **Motivation and Leadership :** Theories of motivation at work. Leadership, theories & styles . Formal and Informal Groups; **Power, Authority and Conflict :** Basis of Power, Authority, Concept, sources of conflict, Conflict resolution strategies; **Organisation culture:** Concepts and determinants of organizational culture, Stress :causes and consequences. Management of stress.

**Unit-V. Banking and Financial Institution :** Banks, Types of Banks, and Their Functions; Reserve Bank of India, NABARD and Rural Banking; Banking Sector Reforms in India, NPA, Capital adequacy norms; e-banking.