

PET - 2024

SYLLABUS

Faculty - Commerce and Management Science

Subject - Commerce



**Dr. Babasaheb Ambedkar Marathwada University,
Aurangabad**

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Section - A

Syllabus Paper – I Research Methodology (Commerce & Management)

1. Foundations of Research: Meaning, Objectives, Motivation, Utility. Concept of theory, empiricism, deductive and inductive theory. Characteristics of scientific method – Understanding the language of research – Concept, Construct, Definition, Variable. Research Process.
2. Problem Identification & Formulation – Research Question – Investigation Question – Measurement Issues – Hypothesis – Qualities of a Good Hypothesis – Null Hypothesis & Alternative Hypothesis. Hypothesis Testing – Logic & Importance
3. Research Design : Concept and Importance in Research – Features of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Designs – concept, types and uses. Experimental Design: Concept of Independent & Dependent variables.
4. Qualitative and Quantitative Research: Qualitative research – Quantitative research – Concept of measurement, causality, generalization, replication. Merging the two approaches.
5. Measurement : Concept of measurement– what is measured? Problems in measurement in research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio.
6. Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non Response. Characteristics of a good sample. Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Determining size of the sample – Practical considerations in sampling and sample size.
7. Data Analysis: Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association.
8. Use of tools / techniques for Research: methods to search required information effectively, Reference Management Software like Zotero/Mendeley, Software for paper formatting like LaTeX/MS Office, Software for detection of Plagiarism.

Section 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, Privatization and globalization, Second generation reforms. Industrial policy and implementation. Industrial growth and structural changes.

Unit-II

Financial & Management Accounting

Basic Accounting concepts, Accounting Standard, Capital and Revenue, Financial statements Partnership Accounts: Admission, Retirement, Death, Dissolution and Cash Distribution, Advanced Company Accounts Issue, forfeiture, Purchase of Business, Liquidation, Valuation of shares, Amalgamation, Absorption and Reconstruction, Holding Company Accounts, Cost and Management Accounting: Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Marginal costing and Break-even analysis, Standard costing. Budgetary control, Costing for decision-making, Responsibility accounting.

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, Law 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 and Oligopoly, Pricing strategies

Unit-IV

Business Management

Principles of Management, Planning, Organizing, Staffing, Motivation, Leadership, Controlling, Corporate Governance and Business Ethics

Unit-V

Marketing Management & Human Resources Management

Introduction of marketing, marketing mix, Marketing environment Consumer behaviour, Market segmentation, Product decisions, Pricing decisions, Distribution decisions, Promotion decisions. Introduction of HRM, Role and Functions of Human Resource management, Human Resource Planning. Recruitment and Selection, Compensation, Morale and Productivity, Industrial Relations

Unit-VI

Financial Management, Banking and Financial Institution

Capital Structure, Financial and Operating leverage, Cost of capital, Capital budgeting, Working capital management, Dividend Policy Importance of Banking to Business, Types of Banks Banking Sector Reforms in India, NPA, Capital adequacy norms ,E-banking, Development Banking: IDBI, IFCI, SFCS, UTI, SIDBI