

# Syllabus for Commerce Master's

## Section 1: Subject Knowledge

Please Note: A Total of 40 Questions will be asked, combining the following topics, with the difficulty level commensurate to a Master's Candidate.

### Unit I: Business Environment and International Business

Concepts and elements of the business environment, Globalisation, Foreign direct investment and Foreign portfolio investment, Theories of international trade, Government intervention in International trade, Tariff and non-tariff barriers, India's foreign trade policy.

### Unit II: Accounting and Auditing

Basic accounting principles; concepts and postulates, Partnership Accounts, Independent financial audit; Vouching, Verification, Audit of financial statements and audit reports, Cost audit, Recent Trends in Auditing.

### Unit III: Business Economics

Demand analysis, Consumer behavior, Law of Variable Proportions, Cost Theory, and Market Structure.

### Unit IV: Business Finance

Capital structure, Working capital management; Dividend decision, International financial markets and instruments, Multinational capital budgeting.

### Unit V: Business Statistics and Research Methods

Measures of central tendency, dispersion, skewness, Correlation and regression of two variables, Sampling and estimation, Sampling distribution, and Hypothesis testing.

### Unit VI: Banking and Financial Institutions

Indian financial system, Types of Banks, Reserve Bank of India, Digitisation of banking and other financial services banking.

### Unit VII: Business Management and Human Resource Management

Organizational structure, Human resource management, Personality, and Organizational Culture.

### Unit VIII: Marketing Management

Marketing, Product decisions, Pricing decisions, and Promotion decisions.

Unit IX: Legal Aspects for Business

Indian Contract Act, 1872, Negotiable Instruments Act, 1881, The RTI Act, 2005, Goods and Services Tax (GST).

Unit X: Income Tax and Corporate Planning

Income tax, International Taxation, Corporate Tax Planning, and Deduction and collection of tax at source.

### **Section 2: Fundamental Skills**

Please Note: A Total of 24 Questions will be asked, combining the following topics, with the difficulty level commensurate to a Master's Candidate.

1. Microsoft Office
2. Data Analysis
3. Case Study Analysis
4. Critical Reasoning and Comprehension

### **Section 3: Specific Skill Proficiency**

This section has more than 30 skills. You can select the ones you are proficient in from the enrollment form. You can choose a maximum of 4 skills. Each skill contains 10 questions.