



CUET

Commerce

Syllabus

- **Accountancy / Book Keeping**
- **Business Studies**
- **Economics / Business Economics**
- **Entrepreneurship**



Accountancy/ Book Keeping

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Syllabus for CUET

Note : There will be one Question Paper which will have 50 questions out of which 40 questions need to be attempted.

Accounting for Not-for-Profit Organizations and Partnership Firms

Unit I: Accounting Not-for-Profit Organisation

- Not-for-profit organization: Meaning and Examples.
- Receipts and Payments: Meaning and Concept of fund-based and non-fund-based accounting.
- Preparation of Income and Expenditure Account and Balance sheet from receipt and payment account with additional information.

Unit II: Accounting for Partnership

- Nature of Partnership Firm: Partnership deed (meaning, importance).
- Final Accounts of Partnership: Fixed v/s Fluctuating capital, Division of profit among partners, Profit, and Loss Appropriation account.

Unit III: Reconstitution of Partnership Changes in profit sharing ratio among the existing partners – Sacrificing ratio and Gaining ratio.

- Accounting for Revaluation of Assets and Liabilities and Distribution of reserves and accumulated profits.
- Goodwill: Nature, Factors affecting and Methods of valuation: Average profit, Super profit, Multiplier, and Capitalization methods.
- Admission of a Partner: Effect of admission of a partner, Change in profit sharing ratio, the Accounting treatment for goodwill, Revaluation of assets and liabilities, Reserves (accumulated profits), and Adjustment of capitals.
- Retirement/Death of a Partner: Change in profit sharing ratio, Accounting treatment of goodwill, Revaluation of assets and liabilities, Adjustment of accumulated profits (Reserves).

Unit IV: Dissolution of Partnership Firm

- Meaning, Settlement of accounts: Preparation of realization account and related accounts (excluding piecemeal distribution, sale to a company and insolvency of a Partner)

Company Accounts and Financial Statement Analysis

Unit V: Accounting for Share and Debenture Capital

- Share Capital: Meaning, Nature and Types.
- Accounting for Share Capital: Issue and Allotment of Equity and Preference Shares; Over subscription and Under subscription; Issue at par, premium and at discount; Calls in advance, Calls in arrears, Issue of shares for consideration other than cash.
- Forfeiture of Shares: Accounting treatment, Re-issue of forfeited shares.
- Presentation of shares and Debentures Capital in the company's balance sheet.
- Issue of Debenture – At par, premium, and discount; Issue of debentures for consideration other than cash.
- Redemption of the debenture.
- Out of proceeds of fresh issue, accumulated profits, and sinking fund.

Unit VI: Analysis of Financial Statements

- Financial Statements of a Company: Preparation of simple financial statements of a company in the prescribed form with major headings only.
- Financial Analysis: Meaning, Significance, Purpose, Limitations.
- Tools for Financial Analysis: Comparative statements, Common size statements.
- Accounting Ratios: Meaning and Objectives, Types of ratios: Liquidity Ratios: Current ratio, Liquidity ratio. Solvency Ratio: Debt to equity, Total assets to debt, Proprietary ratio. Activity Ratio: Inventory turnover, Debtors turnover, Payables turnover, Working capital turnover, fixed assets turnover, Current assets turnover. Profitability Ratio: Gross profit, Operating ratio, Net profit ratio, Return on Investment, Earning per Share, Dividend per Share, Profit Earning ratio.

Unit VII: Statement of Changes in Financial Position

- Cash Flow Statement: Meaning and Objectives, Preparation, Adjustments related to depreciation, dividend and tax, sale and purchase of non-current assets (as per revised standard issued by ICAI).

Computerized Accounting System

Unit I: Overview of Computerized Accounting System

- Concept and Types of Computerized Accounting System (CAS).
- Features of a Computerized Accounting System.
- Structure of a Computerized Accounting System.

Unit II: Using Computerized Accounting System

- Steps in the installation of CAS, Preparation of chart of accounts, Codification, and Hierarchy of account heads.
- Data entry, Data validation, and Data verification.
- Adjusting entries, Preparation of financial statements, Closing entries, and Opening entries.
- Security of CAS and Security features are generally available in CAS (Students are expected to understand and practice the entire accounting process using an accounting package.)

Unit III: Accounting Using Database Management System (DBMS)

- Concepts of DBMS. Objects in DBMS: Tables, Queries, Forms, Reports.
- Creating data tables for accounting.
- Using queries, forms, and reports for generating accounting information. Applications of DBMS in generating accounting information such as shareholders' records, sales reports, customers' profiles, suppliers' profiles payroll, employees' profiles, and petty cash registers.

Unit IV: Accounting Applications of Electronic Spreadsheet

- Concept of an Electronic Spreadsheet (ES).
- Features offered by Electronic Spreadsheet.
- Applications of Electronic Spreadsheet in generating accounting information, preparing depreciation schedules, loan repayment schedules, payroll accounting, and other such company.



Business Studies

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Principles and Functions of Management

Unit I: Nature and Significance of Management

- Management – concept, objectives, importance.
- Nature of management; Management as Science, Art, Profession.
- Levels of management – top, middle supervisory (First level).
- Management functions – planning, organizing, staffing, directing, and controlling.
- Coordination – nature, and importance.

Unit II: Principles of Management

- Principles of Management – meaning, nature and significance.
- Fayol's principles of management.
- Taylor's Scientific Management – Principles and Techniques.

Unit III: Business Environment

- Business Environment – meaning and importance.
- Dimensions of Business Environment – Economic, Social, Technological, Political, and Legal.
- Economic Environment in India;Impact of Government policy changes on business and industry,with special reference to the adoption of the policies of liberalization privatization, and globalization.

Unit IV: Planning

- Meaning, features, importance, limitations.
- Planning process.
- Types of Plans – Objectives, Strategy, Policy, Procedure, Method, Rule, Budget, Programme

Unit V: Organising

- Meaning and importance.
- Steps in the process of organizing.
- Structure of organization – functional, and divisional.

- Formal and informal organization.
- Delegation: meaning elements and importance.
- Decentralization: meaning and importance.
- Difference between delegation and decentralization.

Unit VI: Staffing

- Meaning, need, and importance of staffing.
- Staffing as a part of Human Resources Management.
- Steps in the staffing process.
- Recruitment – meaning and sources.
- Selection – meaning and process.
- Training and Development – meaning, need, methods – on the job and off the job methods of training.

Unit VII: Directing

- Meaning, importance, and principles.
- Elements of Direction: – Supervision – meaning and importance – Motivation – meaning and importance, Maslow's hierarchy of needs; Financial and non-financial incentives, – Leadership – meaning, importance; qualities of a good leader. – Communication – meaning and importance, formal and informal communication; barriers to effective communication.

Unit VIII: Controlling

- Meaning and importance.
- Relationship between planning and controlling.
- Steps in the process of control.
- Techniques of controlling.

Business Finance and Marketing

Unit IX: Business Finance

- Business finance – meaning, role, objectives of financial management.
- Financial planning – meaning and importance.
- Capital Structure – meaning and factors.
- Fixed and Working Capital – meaning and factors affecting their requirements.

Unit X: Financial Markets

- Concept of Financial Market: Money Market – nature instruments
- Capital market: nature and types – primary and secondary market.
- The distinction between capital market and money market.
- Stock Exchange – meaning, functions, NSEI, OCTEL, Trading Procedure.
- Securities and Exchange Board of India (SEBI) – Objectives, Functions.

Unit XI: Marketing

- Marketing – meaning, functions, role.
- The distinction between marketing and selling.
- Marketing mix – concept and elements: – Product – nature, classification, branding, labelling, and packaging – Physical distribution: meaning, role; Channels of distribution, – meaning, types, factors, determining the choice of channels. – Promotion – meaning and role, promotion mix, Role of Advertising and personal selling; objections to Advertising. – Price: factors influencing pricing.

Unit XII: Consumer Protection

- Importance of consumer protection.
- Consumer rights.
- Consumer responsibilities.
- Ways and means of consumer protection – Consumer awareness and legal redressal with special reference to the Consumer Protection Act.
- Role of consumer organizations and NGOs.

Unit XIII: Entrepreneurship Development

- Concept, Functions, and Need.
- Entrepreneurship Characteristics and Competencies.
- Process of Entrepreneurship Development.
- Entrepreneurial Values, Attitudes, and Motivation – Meaning and Concept.



Economics /

Business

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Microeconomics

Unit I: Introduction to Microeconomics

- What is microeconomics?
- Central problems

Unit II: Consumer Behaviour and Demand

- Consumer's Equilibrium: meaning and attainment of equilibrium through Utility Approach: One and two commodity cases.
- Demand: market demand, determinants of demand, demand schedule, demand curve, movement along and shifts in the demand curve, price elasticity of demand, measurement of price elasticity of demand – percentage, total expenditure, and geometric methods

Introductory Macroeconomics

Unit III: National Income and Related Aggregates – Basic Concepts and Measurement

- Macroeconomics: meaning.
- Circular flow of income, concepts of GDP, GNP, NDP, NNP (at market price and factor cost).
- Measurement of National Income – Value Added method, Income method, and Expenditure method.

Unit IV: Determination of Income and Employment

- Aggregate demand, aggregate supply, and their components
- Propensity to consume and propensity to save (average and marginal)
- Meaning of involuntary unemployment and full employment
- Determination of income and employment: two-sector model
- Concept of investment multiplier and its working
- Problems of excess and deficient demand
- Measures to correct excess and deficient demand – availability of credit, change in government spending

Unit V: Money and Banking

- Money: meaning, evolution, and functions
- Central bank: meaning and functions
- Commercial banks: meaning and functions

Unit VI: Government Budget and the Economy

- Government budget – meaning and its components
- Objectives of government budget
- Classification of receipts – revenue and capital; classification of expenditure – revenue and capital, plan and non-plan, and developmental and non-developmental
- Balanced budget, surplus budget, and deficit budget: meaning and implications
- Revenue deficit, fiscal deficit, and primary deficit: meaning and implications; measures to contain different deficits.

Unit VII: Balance of Payments

- Foreign exchange rate – meaning (fixed and flexible), merits and demerits; determination through demand and supply
- Balance of payments accounts – meaning and components
- A brief analysis of recent exchange rate issues

Indian Economic Development

Unit VIII: Development Experience (1947-90) and Economic Reforms since 1991

- A brief introduction of the state of the Indian economy on the eve of independence. Indian economic system and common goals of Five year Plans.
- Main features, problems and policies of agriculture (institutional aspects and new agricultural strategy), industry (IPR 1956; SSI – role & importance) and foreign trade.

Unit IX: Current challenges facing the Indian Economy

- Poverty – absolute and relative; Main programmes for poverty alleviation: A critical assessment;
- Human Capital Formation – How many people become resource;
- Role of human capital in economic development;

- Rural development: Key issues – credit and marketing – role of cooperatives; agricultural diversification;
- Employment: Growth and changes in work force participation rate in formal and informal sectors; problems and policies
- Infrastructure: Meaning and Types: Cases Studies: Health: Problems and Policies – A critical assessment;
- Sustainable Economic Development: Meaning, Effects of Economic Development on Resources and Environment, including global warming

Unit X: Development Experience of India

- A comparison with neighbours
- India and Pakistan
- India and China
- Issues: economic growth, population, sectoral development and other Human Development Indicators.



Entrepreneurship

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Unit 1: Entrepreneurial Opportunity

- Sensing Entrepreneurial Opportunities
- Environment Scanning
- Problem Identification
- Idea fields
- Spotting Trends
- Creativity and Innovation Selecting the Right Opportunity

Unit 2: Entrepreneurial Planning

- Forms of business organization- Soleproprietorship, Partnership, Company
- Business Plan: concept, format.
- Components: Organizational plan; Operational plan; Production plan; Financial plan; Marketing plan; Human Resource planning

Unit 3: Enterprise Marketing

- Marketing and Sales Strategy
- Branding, Logo, Tagline
- Promotion Strategy

Unit 4: Enterprise Growth Strategies

- Franchising: Concept, types, advantages, limitations.
- Mergers and Acquisition: Concept, reasons, types

Unit 5: Business Arithmetic

- Computation of Working Capital
- Inventory Control and EOQ Return on Investment (ROI) and Return on Equity (ROE)

Unit 6: Resource Mobilization

- Capital Market- Primary
- Angel Investor: Features
- Venture Capital: Features, funding