



## Savitribai Phule Pune University



### Department of Commerce

Syllabus for entrance exam for 2026-27 M. Com Programme:

#### **Section (A) General Ability:**

- a. Logical Reasoning
- b. Mathematical /Numerical Ability
- c. General Knowledge
- d. English Grammar

#### **Section (B) Commercial Ability:**

#### **Questions will be from the following Units**

##### **a. Accountancy:**

Basic accounting principles, Partnership Accounts, Corporate Accounting, Holding company accounts, Cost and Management Accounting, Financial Statements Analysis, Human Resources Accounting, Indian Accounting Standards and IFRS,

##### **b. Banking and Finance**

Overview of Indian financial system , Types of banks , Reserve Bank of India, Monetary policy management, Banking sector reforms in India, Basel norms, Risk management, NPA management, Financial market, Money market, Capital market, Government securities market , Financial Institutions, Development Finance Institutions (DFIs), Non-Banking Financial Companies (NBFCs), Mutual Funds, Pension Funds , Financial Regulators in India , Financial sector reforms including financial inclusion , Digitisation of banking & Insurance

##### **c. Business Environment:**

Concepts and elements of business environment, Scope and importance of international business, Globalization, Theories of international trade, Tariffs, Theories of International business, Balance of payment, Regional Economic Integration, FDI,FPI,ASEAN, SAARC, NAFTA,EU, International Economic institutions: IMF,

World Bank, UNCTAD , World Trade Organisation (WTO): Functions and objectives of WTO.

**d. Business Economics:**

Meaning and Scope of business economics, demand analysis, law of demand, elasticity of demand and its measurement, relation between AR and MR, Types of economic markets, Monopolistic competition, perfect competition, Oligopoly and Monopoly, Law of Return to scale, Pricing Strategies, Price Skimming, Price Penetration, Utility Analysis, Theory of Costs

**e. Business Communication:**

Meaning, types and characteristics, Verbal and Nonverbal, Intercultural and group communication, Barriers to communication, Mass media and society

**f. Business Administration:**

Principles and functions of business administration, Organisation structure, formal and informal organisation, Span of control, Delegation of Authority, Decentralization, Control systems, Motivation and leadership theories and concepts, Business Ethics and governance, Performance Appraisal, Conflict resolution and negotiation, Organisational Culture, Group Dynamics, Attitudes, Power and politics, Job evaluation and incentives, Strategic Management, Porters Five Force Model.

**g. Business Laws**

Indian Contract Act 1872, Sales of Goods Act 1930, Companies Act,2013, Negotiable Instrument Act 1881, Competition Act of 2002, IPR Act, GST, RTI, Information Technology Act, Special Contract Acts.

**h. Cost Accounting and Auditing:**

Costing, Cost sheet, Overheads, Budgetary Controls, Process Costing, JIT, Marginal Costing, Target Costing, Break Even Analysis, Inventory Controls, Fund Flow & Cash Flow Analysis, Environment Accounting, Auditing, Verification and Vouching, Audit Report, Cost Audit, Social Audit, Environment Audit, Safety Audit, Auditing: Independent financial audit;

**i. Financial Management:**

Scope and sources of finance, Lease financing, Capital budgeting decision, working capital management, Risk and Return Analysis, Assets securitization, Foreign exchange markets

**j. General Management:**

Principles of Management, Leadership, Planning, Organisation, Control, Decision making, Scientific Management, Modern Management, Management Thinkers, Theories of Management.

**k. Marketing Management:**

Marketing concepts and approaches, product decision, pricing decision, promotion decision, distribution decision, consumer behaviour, logistics and supply chain, CRM, Social Media Marketing

**l. Statistics and Research Methods:**

Measures of Central Tendency, Measures of dispersion, Correlation and Regression, Probability, Research Concepts and Types, Research design, Collection and classification of data, Sampling and sampling designs, Hypothesis testing- Chi square, t test, Z test and ANOVA.

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