

Department of Commerce
University of Kerala
FYUG Entrance Syllabus – [B.Com](#)

Questions should be based on Business Studies and Accounting Papers of Plus One and Plus Two Syllabus of CBSE/State Board (Kerala State)

Business Studies

Nature and Purpose of Business - Forms of Business Organisations - private, Public and Global Enterprises - Business Services - Emerging Modes of Business - Social Responsibilities of Business - Business Ethics - Formation of a Company - Sources of Business Finance - Small Business - International Trade.

Nature and Significance of Management - Principles of Management - Business Environment - Functions of Management - Planning- Organising - Staffing - Directing - Controlling - Functional Management - Financial Management - Financial Markets - Marketing - Consumer Protection.

Accountancy

Introduction to Accounting - Theory Base of Accounting - Recording of Transactions - Journal - Ledger - Trail balance - Bank Reconciliation Statement - Rectification of Errors - Depreciation and Provisions - Bills of Exchange - Financial Statements - Accounts from Incomplete Records - Application of Computer in Accounting - Computerised Accounting System.

Accounting for Non-Profit Organisations - Accounting for Partnership - Reconstitution of a Partnership - Admission - Retirement - Death - Dissolution of Partnership Firm - Accounting for Share Capital - Issue and Redemption of Debentures - Financial Statements of a Company - Analysis of Financial Statement - Accounting Ratios - Cash Flow Statement.

