JSPM UNIVERSITY PUNE

UPDATED RPET Syllabus for Commerce: AY 2026-27

Unit 1: Principles of Management and Business Administration

- Nature, Scope and Evolution of Management.
- Functions of Management: Planning, Organising, Staffing, Directing and Controlling.
- Management Theories, Leadership, Motivation and Decision-Making.
- Organisational Behaviour and Strategic Management.
- Corporate Governance, Business Ethics and Corporate Social Responsibility (CSR).
- Sustainability and Contemporary Management Practices.

Unit 2: Marketing Management and Digital Marketing

- Marketing Concepts, Functions and Marketing Environment.
- Consumer Behaviour, Market Segmentation, Targeting and Positioning.
- Marketing Mix, Product, Pricing and Distribution Decisions.
- Marketing Research and Customer Relationship Management.
- Digital Marketing, Social Media Marketing and E-Commerce.
- Services Marketing, Green Marketing and Marketing Analytics.
- AI Applications in Marketing.

Unit 3: Business Environment and Contemporary Business Practices

- Economic, Political, Legal, Social and Technological Environment.
- Liberalisation, Privatisation and Globalisation.
- International Business, Foreign Trade, FDI and WTO.
- E-Commerce, E-Governance and Digital Business Models.
- Entrepreneurship, Start-ups and MSME Development.
- Public-Private Partnership (PPP), Knowledge Management and Innovation.
- ESG, Sustainability and Digital Transformation.

Unit 4: Financial Accounting, Corporate Accounting and Taxation

- Accounting Principles, Concepts, Conventions and Standards (Ind AS and IFRS).

- Preparation and Analysis of Financial Statements.
- Partnership and Company Accounts: Shares and Debentures.
- Amalgamation, Reconstruction and Valuation of Shares.
- Management Accounting and Financial Statement Analysis.
- Direct Taxation, Income-tax Computation and Tax Planning.
- GST, Tax Audit and Digital Tax Compliance.
- Forensic Accounting and Computerised Accounting.

Unit 5: Cost Accounting and Management Accounting

- Cost Concepts, Elements, Classification, Cost Centre and Cost Unit.
- Preparation of Cost Sheets and Cost Statements.
- Material, Labour and Overhead Cost Control.
- Methods and Techniques of Costing.
- Marginal Costing, Standard Costing and Budgetary Control.
- Break-Even Analysis and Cost-Volume-Profit Analysis.
- Activity-Based Costing, Cost Audit and Strategic Cost Management.
- AI and Data Analytics in Cost Accounting.

Unit 6: Business Laws and Corporate Legal Framework

- Indian Contract Act, 1872 and Sale of Goods Act, 1930.
- Negotiable Instruments Act, 1881.
- Companies Act, 2013: Incorporation, MOA, AOA, Prospectus and Management.
- Consumer Protection Act, 2019 and Competition Act, 2002.
- Limited Liability Partnership Act, 2008.
- Insolvency and Bankruptcy Code, 2016 and FEMA, 1999.
- Information Technology Act, 2000 and Digital Personal Data Protection Act, 2023.
- Intellectual Property Rights and Cyber Laws.

Unit 7: Insurance, Risk Management, Transport and Logistics

- Principles, Types and Functions of Insurance.
- Life, General, Health, Fire and Marine Insurance.
- Risk Management and Actuarial Fundamentals.

- Role and Functions of IRDAI.
- Insurance Regulation, Reinsurance and InsurTech.
- Transport Systems in India and their Role in Economic Development.
- Logistics, Warehousing and Supply Chain Management.
- Digital Logistics, E-Commerce Logistics and Green Transportation.

Unit 8: Business Economics and Indian Economic Environment

- Nature, Scope and Significance of Business Economics.
- Demand, Supply, Elasticity and Consumer Behaviour.
- Production, Cost and Revenue Analysis.
- Market Structures and Price Determination.
- Pricing Strategies and Business Decision-Making.
- National Income, Inflation and Business Cycles.
- Monetary Policy, Fiscal Policy and Economic Reforms.
- Indian Economic Development, Digital Economy and Sustainable Growth.

Unit 9: Banking, Financial Institutions and Financial Markets

- Types, Functions and Importance of Banking.
- RBI: Functions, Monetary Policy and Banking Regulation.
- Commercial Banks, Cooperative Banks, RRBs and NBFCs.
- Financial Inclusion and Digital Banking.
- FinTech, UPI and Digital Payment Systems.
- Money Market, Capital Market and Stock Exchanges.
- SEBI, Mutual Funds, Shares, Bonds and Derivatives.
- Investment Analysis, Portfolio Management and International Banking.
- Blockchain, Cryptocurrency and AI in Financial Services.

Unit 10: Cooperative Movement, Rural Development and Entrepreneurship

- Principles, Types and Development of Cooperative Societies.
- Cooperative Credit System and Cooperative Banking.
- Role of NABARD in Agricultural and Rural Finance.
- Rural Development: Concepts, Approaches and Government Initiatives.
- Self-Help Groups, Microfinance and Financial Inclusion.

- Entrepreneurship, Innovation and Start-up Development.
- MSMEs, Social Entrepreneurship and Rural Entrepreneurship.
- Business Planning, Project Appraisal and Venture Capital.
- Sustainable and Digital Entrepreneurship.