



MEER SIR

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MEER SIR ACADEMY

M.Com. (Business Management) Entrance.

1. Basic Comparison

Particular	JMI	AMU	CUET PG
Programme	M.Com. (Business Management), Code M58	M.Com.	M.Com. admission in participating universities
Admission route	JMI university entrance test	AMU departmental test	NTA CUET PG
Expected level	Undergraduate Commerce/B.Com.	Undergraduate Commerce/B.Com.	Undergraduate Commerce/B.Com.
Latest available duration	Approximately 90 minutes in the 2025 cycle	2 hours in the 2026–27 cycle	As prescribed by NTA
Main emphasis	Management, accounting, economics, finance and business environment	Accounting, auditing, taxation, banking, law, economics and mathematics	Broad Commerce syllabus with accounting, economics, management, law, finance and statistics
Current CUET paper code	Not automatically applicable to JMI admission	Not automatically applicable to AMU admission	COQP08 – Commerce

- JMI and AMU presently conduct their own entrance examinations. CUET PG is a separate admission route, and candidates must check whether their selected university accepts **COQP08** for M.Com. in 2027–28.

2. JMI M.Com. (Business Management) Syllabus

- JMI has not yet published the M58 syllabus for 2027–28. Candidates should prepare the following B.Com.-level areas until the new entrance syllabus is released.



A. Business Management

- Nature, scope and functions of management
- Evolution of management thought
- Planning and decision-making
- Organisational structure
- Authority, responsibility and delegation
- Centralisation and decentralisation
- Motivation and leadership
- Communication and coordination
- Managerial control
- Strategic management
- Management of organisational change

B. Organisational Behaviour and Human Resource Management

- Individual and group behaviour
- Personality, perception and attitudes
- Motivation theories
- Leadership styles
- Organisational culture
- Conflict management
- Human-resource planning
- Recruitment and selection
- Training and development
- Performance appraisal
- Compensation and industrial relations

C. Financial and Corporate Accounting

- Accounting principles and concepts
- Preparation of financial statements
- Partnership accounts
- Issue and redemption of shares and debentures



- Company final accounts
- Amalgamation and reconstruction
- Cash-flow and fund-flow statements
- Ratio analysis
- Accounting for managerial decisions

D. Cost and Management Accounting

- Elements of cost
- Material, labour and overhead accounting
- Cost-sheet preparation
- Marginal and absorption costing
- Break-even and cost-volume-profit analysis
- Budgetary control
- Standard costing and variance analysis
- Decision-making techniques

E. Financial Management

- Objectives and scope of financial management
- Time value of money
- Sources of business finance
- Capital structure
- Cost of capital
- Capital budgeting
- Working-capital management
- Dividend decisions
- Risk and return
- Investment management

F. Business and Managerial Economics

- Demand and elasticity
- Consumer behaviour



- Production and cost
- Market structures
- Price determination
- National income
- Inflation and unemployment
- Monetary and fiscal policy
- Indian economic environment
- Business cycles

G. Marketing Management

- Marketing concepts and functions
- Consumer behaviour
- Market segmentation and targeting
- Product and branding decisions
- Pricing
- Promotion and advertising
- Distribution channels
- Retail marketing
- Digital marketing

H. Business Law and Corporate Law

- Indian Contract Act
- Sale of Goods Act
- Negotiable Instruments Act
- Consumer-protection law
- Companies Act
- Formation and management of companies
- Directors and company meetings
- Corporate governance

I. Taxation and Auditing



- Basic concepts of income tax
- Residential status
- Heads of income
- Deductions and taxable income
- Basic concepts of GST
- Principles and objectives of auditing
- Internal control and internal audit
- Company audit
- Audit reports

J. Business Statistics and Research Methods

- Measures of central tendency
- Measures of dispersion
- Correlation and regression
- Index numbers
- Time-series analysis
- Probability
- Sampling
- Research design
- Data collection
- Hypothesis testing
- JMI's current M.Com. curriculum includes managerial economics, statistical analysis, accounting for managerial decisions, marketing, organisational behaviour, financial management, corporate law, taxation, HRM, strategic management and international business.

3. AMU M.Com. Entrance Syllabus

- According to AMU's official M.Com. entrance syllabus, the following seven areas are prescribed.

1. Business Mathematics and Statistics

- Elementary functions and limits
- Applications of differentiation



- Matrices and determinants
- Linear programming and formulation of LPP
- Compound interest and annuities
- Index numbers
- Bivariate-data analysis
- Time-series analysis
- Probability theory

2. Accounting and Auditing

- **Accounting**
 - Dissolution of partnership firms
 - Branch accounting
 - Issue of shares and debentures
 - Company final accounts
 - Amalgamation accounting
 - Labour-cost accounting
 - Cost ascertainment and cost records
 - Financial-statement analysis
 - Absorption and marginal costing
 - Budgetary control
 - Standard costing and variance analysis
- **Auditing**
 - Audit and the audit process
 - Audit procedures
 - Audit of limited companies
 - Audit of public-sector undertakings
 - Bank audit
 - Cost audit
 - Internal audit
- **3. Financial System, Indian Banking and Insurance**
 - Money and financial system
 - Indian banking structure



- Development banks
- Non-banking financial institutions
- Institutional credit and interest-rate policies
- State Bank of India
- Reserve Bank of India
- Banking Regulation Act, 1949
- Cooperative banks
- NABARD
- Banking-sector reforms
- Insurance agents and their functions
- Insurance-company profiles
- Types of insurance

4. Entrepreneurship and Business Regulatory Framework

- Meaning and importance of entrepreneurship
- Promotion of business ventures
- Project management
- Institutional support and financing
- Entrepreneurship and economic development
- Indian Contract Act, 1872
- Sale of Goods Act, 1930
- Negotiable Instruments Act, 1881
- Consumer-protection law

5. Management, Company Law and Secretarial Practice

- Management concepts
- Planning and organising
- Motivation and leadership
- Managerial control
- Management of change
- Memorandum of Association
- Capital management



- Company directors
- Company secretaries and secretarial practices

6. Business Economics and Business Environment

- Elasticity of demand
- Production function
- Market structures
- Factor pricing
- Income and employment determination
- Indian business environment
- Economic trends
- Economic growth
- Unemployment and poverty
- Regional imbalance
- Role of government
- Privatisation
- Export-import policy
- International business environment
- International economic groupings and institutions

7. Direct and Indirect Taxes

- Basic taxation concepts
- Income from salary
- Income from house property
- Tax management
- Goods and Services Tax
- For the latest 2026–27 cycle, AMU listed M.Com. under a departmental test of two hours, conducted at Aligarh.

4. CUET PG Commerce—COQP08 Syllabus

- The current official CUET PG Commerce paper contains **75 compulsory, subject-specific questions** and is offered bilingually in English and Hindi.



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Major Subject Areas

• 1. Microeconomics

- Demand and utility
- Consumer equilibrium
- Indifference-curve analysis
- Price, income and substitution effects
- Elasticity of demand
- Production and cost
- Market structures
- Factor pricing

2. Macroeconomics and Indian Economy

- National-income concepts
- Income and employment
- Consumption and investment
- Inflation
- Fiscal and monetary policy
- Indian economic structure
- Economic planning and development
- Trade and balance of payments

3. Currency, Banking and Development Finance

- Money and inflation
- Money market
- Credit creation
- Commercial banking
- Central banking
- RBI, SBI and regional rural banks
- Development banking
- Foreign exchange and exchange control
- Law and practice of banking



4. Management and Business Organisation

- Management functions
- Management thought
- Planning and decision-making
- SWOT analysis
- Organising and delegation
- Staffing
- Motivation and leadership
- Communication and control
- MBO and management by exception
- Forms of business organisation

5. Financial, Corporate and Specialised Accounting

- Accounting principles and standards
- Partnership accounts
- Company accounts
- Amalgamation and reconstruction
- Liquidation
- Hire-purchase accounting
- Branch and voyage accounts
- Royalty accounts
- Insurance claims

6. Cost and Management Accounting

- Material, labour and overhead costs
- Cost sheets
- Process and contract costing
- Marginal costing
- Standard costing
- Budgetary control
- Cost-volume-profit analysis



7. Business Mathematics and Statistics

- Ratio, percentage and interest
- Matrices and determinants
- Differentiation
- Measures of central tendency
- Dispersion
- Correlation and regression
- Probability
- Index numbers
- Time-series analysis
- Statistical inference

8. Business and Corporate Law

- Contract law
- Sale of goods
- Partnership law
- Negotiable instruments
- Consumer protection
- Company law
- Company meetings and directors
- Secretarial practices

9. Taxation

- Income-tax concepts
- Residential status
- Heads of income
- Computation of taxable income
- Deductions
- Tax management
- GST fundamentals

10. Auditing



- Audit principles and procedures
- Internal control
- Vouching and verification
- Company audit
- Audit reports
- Contemporary auditing practices

11. Marketing, Selling and Advertising

- Marketing functions
- Consumer behaviour
- Marketing mix
- Personal selling
- Advertising
- Sales promotion
- Distribution and retailing

12. Insurance

- Principles of insurance
- Life and general insurance
- Insurance law
- Insurance accounts
- Risk management

13. Public Finance and International Trade

- Public revenue and expenditure
- Taxation principles
- Public debt
- Government budgets
- International trade theories
- Trade policy
- India's foreign trade
- International financial institutions



14. Office Management and E-Commerce

- Office organisation and systems
- Records and correspondence
- Computer fundamentals
- Management-information systems
- Business reports
- E-commerce concepts
- The official COQP08 syllabus is broader than the individual JMI and AMU syllabi and is therefore useful as the base syllabus for combined preparation.

Recommended Combined Preparation Order

1. Accounting, cost accounting and auditing
 2. Business management, HRM and marketing
 3. Business economics and Indian economy
 4. Business law, company law and taxation
 5. Statistics and business mathematics
 6. Banking, finance and insurance
 7. Entrepreneurship, international trade and business environment
 8. CUET-specific areas such as public finance, office management and e-commerce
- This combined syllabus will cover most of the common content for all three examinations, with additional emphasis on **management for JMI, accounting, auditing, banking and taxation for AMU**, and **breadth of Commerce subjects for CUET PG**.