

UGC NET Commerce Syllabus 2025: Download Hindi & English, Unit Wise Topics & Free PDF



Shikha Goyal

Assistant Manager

Updated on Jun 17, 2025 12:06 IST

The UGC NET Commerce Unit Wise Syllabus is provided in Hindi and English for the candidates who are interested in the UGC NET preparation. The candidates can download the PDF for the NTA UGC NET Commerce Syllabus 2025 in the article.



UGC NET Commerce Syllabus 2025

University Grants Commission (UGC) has prescribed the syllabus for the **UGC NET Commerce subject**. Candidates who are looking forward to appearing for the UGC NET 2025 exam for Commerce subject should be aware of the detailed syllabus in order to prepare well in advance. Here, we have shared the detailed UGC NET Commerce syllabus 2025 for the ease of candidates. The UGC NET Commerce syllabus PDF is also provided below in Hindi as well as English languages.



Disclaimer: This PDF is auto-generated based on the information available on Shiksha as on 20-Jun-2025.

The [UGC NET](#) will be conducted for a total of [85 subjects](#), of which Commerce is also a choice for the candidates. **Candidates who did their post-graduation in Commerce subject** can choose the same for the NTA UGC NET 2025. Candidates who want to choose the Commerce subject for [NTA UGC NET 2025](#) must select '**Subject Code 08**' while filling up the [UGC NET application form 2025](#). The **UGC NET Commerce exam date** for the June session has not been released yet.

Also Read:

- [UGC NET Political Science 2025: Important Questions and Answers](#)
- [UGC NET History 2025: Check Important Questions and Answers](#)

UGC NET Commerce Syllabus 2025: Names of Units

The UGC NET syllabus for the Commerce subject is divided into ten units. The units of the UGC NET Commerce syllabus are as follows:

- **Unit 1:** Business Environment and International Business
- **Unit 2:** Accounting and Auditing
- **Unit 3:** Business Economics
- **Unit 4:** Business Finance
- **Unit 5:** Business Statistics and Research Methods
- **Unit 6:** Business Management and Human Resource Management
- **Unit 7:** Banking and Financial Institutions
- **Unit 8:** Marketing Management
- **Unit 9:** Legal Aspects of Business
- **Unit 10:** Income-tax and Corporate Tax Planning

Also Read: [UGC NET eligibility criteria 2025](#)

UGC NET Commerce Syllabus 2025: Unit-Wise & Topic-Wise



Disclaimer: This PDF is auto-generated based on the information available on Shiksha as on 20-Jun-2025.

Let's have a look at the detailed unit-wise [UGC NET syllabus 2025](#) for Commerce below:

Unit 1: Business Environment and International Business

- Concepts and elements of business environment: Economic environment- Economic systems, Economic policies(Monetary and fiscal policies); Political environment- Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR)
- Scope and importance of international business; Globalization and its drivers; Modes of entry into international business
- Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy
- Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy
- Balance of payments (BOP): Importance and components of BOP
- Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA
- International Economic Institutions: IMF, World Bank, UNCTAD
- World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

Unit 2: Accounting and Auditing

- Basic accounting principles; concepts and postulates
- Partnership Accounts: Admission, Retirement, Death, Dissolution and



Insolvency of partnership firms

- Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies
- Holding company accounts
- Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT
- Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis
- Human Resources Accounting; Inflation Accounting; Environmental Accounting
- Indian Accounting Standards and IFRS
- Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit
- Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit

Unit 3: Business Economics

- Meaning and scope of business economics
- Objectives of business firms
- Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR
- Consumer behaviour: Utility analysis; Indifference curve analysis



- Law of Variable Proportions: Law of Returns to Scale
- Theory of cost: Short-run and long-run cost curves
- Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination
- Pricing strategies: Price skimming; Price penetration; Peak-load pricing

Also Read: [List of UGC NET subjects](#)

Unit 4: Business Finance

- Scope and sources of finance; Lease financing
- Cost of capital and time value of money
- Capital structure
- Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis
- Working capital management; Dividend decision: Theories and policies
- Risk and return analysis; Asset securitization
- International monetary system
- Foreign exchange market; Exchange rate risk and hedging techniques
- International financial markets and instruments: Euro currency; GDRs; ADRs
- International arbitrage; Multinational capital budgeting

Unit 5: Business Statistics and Research Methods

- Measures of central tendency



- Measures of dispersion
- Measures of skewness
- Correlation and regression of two variables
- Probability: Approaches to probability; Bayes' theorem
- Probability distributions: Binomial, Poisson and normal distributions
- Research: Concept and types; Research designs
- Data: Collection and classification of data
- Sampling and estimation: Concepts; Methods of sampling - probability and non-probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation
- Hypothesis testing: z-test; t-test; ANOVA; Chi-square test; Mann-Whitney test (U- test); Kruskal Wallis test (H-test); Rank correlation test
- Report writing

Unit 6: Business Management and Human Resource Management

- Principles and functions of management
- Organization structure: Formal and informal organizations; Span of control
- Responsibility and authority: Delegation of authority and decentralization
- Motivation and leadership: Concept and theories
- Corporate governance and business ethics
- Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and



development; Succession planning

- Compensation management: Job evaluation; Incentives and fringe benefits
- Performance appraisal including 360-degree performance appraisal
- Collective bargaining and workers' participation in management
- Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management
- Organizational Culture: Organizational development and organizational change

Also Read:

- [UGC NET exam pattern 2025](#)
- [UGC NET English Syllabus 2025](#)
- [UGC NET History Syllabus 2025](#)

Unit 7: Banking and Financial Institutions

- Overview of the Indian financial system
- Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks
- Reserve Bank of India: Functions; Role and monetary policy management
- Banking sector reforms in India: Basel norms; Risk management; NPA management
- Financial markets: 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 and other financial services: Internet banking; mobile banking; Digital payments systems
- Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role

Unit 8: Marketing Management

- Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning
- Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development
- Pricing decisions: Factors affecting price determination; Pricing policies and strategies
- Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix
- Distribution decisions: Channels of distribution; Channel management
- Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions
- Service marketing
- Trends in marketing: Social marketing; Online marketing; Green



marketing; Direct marketing; Rural marketing; CRM

- Logistics management

Unit 9: Legal Aspects of Business

- Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi-contracts;
- Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency
- Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer
- Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonour and discharge of negotiable instruments
- The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company
- Limited Liability Partnership: Structure and procedure of formation of LLP in India
- The Competition Act, 2002: Objectives and main provisions
- The Information Technology Act, 2000: Objectives and main provisions; Cybercrimes and penalties
- The RTI Act, 2005: Objectives and main provisions
- Intellectual Property Rights (IPRs): Patents, trademarks and copyrights; Emerging issues in intellectual property
- Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST





Unit 10: Income-tax and Corporate Tax Planning

- Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes
- International Taxation: Double taxation and its avoidance mechanism; Transfer pricing
- Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations
- Deduction and collection of tax at source; Advance payment of tax; E-filing of income tax returns

UGC NET Commerce Syllabus PDF: Hindi & English

In order to appear for the UGC NET Commerce paper, candidates should have a thorough understanding of the syllabus. The UGC has released the latest syllabus for the Commerce subject in Hindi as well as English languages for the ease of candidates. Download the UGC NET Commerce syllabus 2024 PDF below

Medium of UGC NET Commerce Syllabus	Download PDF
UGC NET Commerce Syllabus in Hindi	 Download Here
UGC NET Commerce Syllabus in English	 Download Here

Best Books for UGC NET Commerce Preparation



Disclaimer: This PDF is auto-generated based on the information available on Shiksha as on 20-Jun-2025.

Though there are numerous books available for the UGC NET Commerce subject in the market, here are some of the best books for exam preparation.

Book	Author/ Publisher
Trueman's UGC NET Commerce	Parveen Kataria, Anshu Kataria, M Shivani
NTA UGC NET / JRF /SET Commerce Paper 2	Arihant Experts
NTA UGC NET / JRF /SET Vanjya Paper 2 (Hindi)	Arihant Experts
NTA UGC NET Commerce 2 Solved Papers	Editorial Board
NTA UGC NET/SET/JRF: Paper-II – Commerce	KVS Madaan

Also Read: [UGC NET Books 2025 for Paper 1 & Paper 2](#)

UGC NET Commerce Preparation Tips to Score High Marks

Have a look at some of the best [UGC NET preparation tips 2025](#) below to score high in the Commerce subject:

- Go through the detailed UGC NET Commerce exam pattern and syllabus thoroughly.
- Undertake deep studies initially to cover the whole syllabus.
- Prepare study notes for quick revision at a later stage.
- Practice more with the help of [UGC NET previous year's question papers](#)



- Solve more and more [UGC NET mock tests 2025](#).
- Revise the UGC NET important topics on a daily basis.

Read More:

- [UGC NET Normalisation of Marks 2025: Result Preparation Criteria](#)
- [UGC NET Last Minute Preparation Tips 2025](#)
- [UGC NET Vs CSIR NET: Know Differences & Similarities](#)
- [What is the difference between NET and SET?](#)

UGC NET Commerce Syllabus 2024 FAQs

Q: What is the syllabus for the UGC NET Commerce exam?

A: The UGC NET syllabus for the Commerce subject is divided into ten units. The units of the UGC NET Commerce syllabus are as follows:

- **Unit 1:** Business Environment and International Business
- **Unit 2:** Accounting and Auditing
- **Unit 3:** Business Economics
- **Unit 4:** Business Finance
- **Unit 5:** Business Statistics and Research Methods
- **Unit 6:** Business Management and Human Resource Management
- **Unit 7:** Banking and Financial Institutions
- **Unit 8:** Marketing Management
- **Unit 9:** Legal Aspects of Business
- **Unit 10:** Income-tax and Corporate Tax Planning

Q: What is the previous year cut off for UGC NET Commerce exam?

A: The category wise UGC NET Commerce cut off for the previous cycle has been given



below:

Unreserved:

- For Assistant Professorship: 160 out of 300
- For Assistant Professorship: 184 out of 300

OBC:

- For Assistant Professorship: 142 out of 300
- For Assistant Professorship: 174 out of 300

SC:

- For Assistant Professorship: 136 out of 300
- For Assistant Professorship: 162 out of 300

ST:

- For Assistant Professorship: 134 out of 300
- For Assistant Professorship: 152 out of 300

Q: What is the marking scheme of UGC NET Commerce exam?

A: The marking of the UGC NET exam has been given below for the candidates. Following the marking scheme for the UGC NET exam the candidates who are willing to appear in the UGC NET exam can understand the exam pattern and prepare for the exam well. The marking will also help the candidate to count the probable scores from the UGC NET provisional answer key that is released by the National Testing Agency (NTA):

a) Correct answer: 2

b) Incorrect answer: No negative mark

c) Unanswered/marked for review: 0 (no marks given)

d) Incorrect or ambiguous question/has multiple correct answers: 2 to those who have chosen one of the correct answers.



e) Incorrect or dropped questions: 2 to those who have attempted the question.



Disclaimer: This PDF is auto-generated based on the information available on Shiksha as on 20-Jun-2025.