IGCSE Business Studies (0450)

Past Exam Paper 1 May/June 2023

top answers

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Namita (Assistant professor of commerce), Parmila (Teacher in commerce), Meenakshi (Assistant professor of commerce)

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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 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 ad 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 behavior 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 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 Unit 7 Banking and Financial Institutions Overview of 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 Cyber crimes 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 **Commerce SHORE -**Sydney Church of England Grammar School, 2000 Ugc-Net Commerce Guide (Paper Ii & Iii) (R-815) Rph Editorial Board.2011-01-01 Commerce: Answers to Questions Based **on Ten Years Examination Papers** a Abdul hamid,1965 Working Papers in Commerce ,199? **Commerce** England. Midland Examining Group, 1992 Emerging Issues in Commerce Namita (Assistant professor of commerce), Parmila

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