SYLLABUS FOR WRITTEN EXAMINATION FOR PGT(COMMERCE)

PART – I
BUSINESS STUDIES AND MANAGEMENT


• Form of Business Organization – Sole Proprietors, Joint Hindu Family, Partnership, Joint Stock Company and its formation, Cooperative organization.

• Business ownership- Private, public and Joint sector. Public Enterprises, Role-dynamics of Public Sector, Global Enterprises (Multinational Companies), Joint Ventures.

• Business Services – banking, insurance, transportation, warehousing, communication, Impact of Technology on Business Services.


• Business Finance: Sources – owners and borrowed fund, Sources of raising finance, Equity and preference Shares, GDR,ADR, Debentures, Bonds – Retained Profit, Public Deposits, Loan from Financial Institutions and commercial banks, Credit-rating and rating agencies, Trade credit, Micro-credit.

• Social Responsibility of Business, Business Ethics, Environment protection.

• Management – concept, objectives, nature of management as Science, Art and Profession, levels, Principles of Management general and scientific.

• Business Environment – meaning, importance, dimensions, changing business environment–special reference to liberalization, privatization and globalization, Business - a Futuristic vision.

• Management Function – Planning, organizing, staffing, directing, controlling and coordination

• Business Finance: Financial Management – meaning, scope, role and objectives, financial planning, Capital structure, leverage, Fixed and working capital – meaning and factors affecting its requirements.

• Financial Market – Money Market-nature, instruments, Capital Market- Primary and secondary, Stock exchange, NSEI, OTCEI, Procedures, SEBI.

• Human Resource Management– meaning , importance, man-power estimation , Recruitment and selection, Training and development , Compensation, Performance Evaluation

• Marketing – meaning, functions and role, Levels of Marketing , Changing facets of marketing , Product-mix, Models of Marketing.

• Organizational Behaviors : Individual behaviors , Motivation–concepts and applications, Personality perception, Learning and attitude, Leadership and its approaches, Communication , Group dynamics.

• Emerging Trends in Management – Business Process Reengineering, Total Quality Management, Quality Circles, Benchmarking, Strategic Management, Knowledge Management, Business Standardization and ISO.

• Consumer Protection – Meaning, importance, consumers’ rights, Consumers’ responsibilities, Consumer awareness and Legal redressal with special reference to consumer Protection Act, Role of consumer organization and NGOs.

PART –II
FINANCIAL ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS

• Accounting: Meaning, objectives, qualitative characteristics of Accounting information, Accounting Principles, Accounting concepts, Accounting standards, Cash and Accrual Basis of Accounting.

• Accounting for depreciation, Provisions and Reserves, Bills of Exchange, Non-Profit Organization, Partnership Firms - Reconstitution of Partnership (Admission, Retirement, Death and Dissolution), Account of Incomplete Records, Consignment and Joint ventures.

• Accounting of Joint stock Companies: Share capital types of shares, accounting for issue, allotment forfeiture and re-issue of shares. Debentures – types, issue and method of redemption.

• Final Accounts of Sole proprietor and Joint Stock Companies. Emerging trends of presentation of Final Accounts.

• Accounting for liquidation.


• Fund Flow Statement and Cash Flow Statement: Meaning, objectives, preparation as per revised standard issued by ICAI.


• Accounting And Database Management System – meaning, concept of entity and relationship in an accounting system, Data Base Management System (DBMS) in accounting.

• Inflation accounting and Accounting for Human Resource of an Organization and Social Responsibility.