

**STATE LEVEL ELIGIBILITY TEST
SYLLABUS
COMMERCE**

SUBJECT CODE : 22

PAPER-II and PAPER-III (CORE GROUP)

Unit-I.

Business Environment

Meaning and Elements of Business Environment Economic environment, Economic Policies, Economic Planning Legal environment of Business in India, Competition policy, Consumer protection, Environment protection Policy Environment : Liberalization, Privatisation and globalisation, Second generation reforms, Industrial policy and implementation. Industrial growth and structural changes.

Unit-II.

Financial & Management Accounting

Basic Accounting concepts, Capital and Revenue, Financial statements.

Partnership Accounts: Admission, Retirement, Death,

Dissolution and Cash Distribution.

Advanced Company Accounts : Issue, forfeiture, Purchase of Business, Liquidation, Valuation of shares, Amalgamation, Absorption and Reconstruction, Holding Company Accounts.

Cost and Management Accounting : Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Marginal costing and Break-even analysis, Standard costing, Budgetary control, Costing for decision-making.

Responsibility accounting

Unit-III.

Business Economics

Nature and uses of Business Economics, Concept of Profit and Wealth maximization. Demand analysis and Elasticity of Demand, Curve Analysis, Law.

Utility Analysis and Indifference of Returns and Law of variable proportions Cost, Revenue, Price determination in different market situations: Perfect competition, Monopolistic competition, Monopoly, Price discrimination and Oligopoly, Pricing strategies

Unit-IV.

Business Statistics & Data Processing.

Data types, data collection and analysis, sampling, need, errors and methods of sampling, Normal distribution, Hypothesis testing, Analysis and Interpretation of data.

Correlation and Regression, small sample tests-t-test, F-test and chi-square test.

Data processing-Elements, Data entry, Data processing and Computer applications.

Computer application to Functional Areas-Accounting, Inventory control, Marketing.

Unit-V.

Business Management.

Principles of Management

Planning-Objectives, Strategies, Planning process, Decision-making Organising, Organisational structure, Formal and Informal organisations, Organisational culture.

Staffing.

Leading : Motivation, Leadership, Committees, Communication Controlling.

Corporate Governance and Business Ethics.

Unit-VI.

Marketing Management.

The evolution of marketing, Concepts, Concept of marketing, Marketing mix, Marketing environment.

Elements of consumer behaviour, Market segmentation.

Product decisions.

Pricing decisions.

Distribution decisions.

Promotion decisions .

Marketing planning, Organising and Control.

Unit-VII.

Financial Management.

Capital Structure, Financial and Operating leverage.

Cost of capital, Capital budgeting.

Working capital management.

Dividend Policy.

Unit-VIII.

Human Resources Management.

Concepts, Role and Functions of Human Resource management.

Human Resource Planning, Recruitment and Selection.

Training and Development, Succession Planning.

Compensation : Wage and Salary Administration, Incentive and Fringe benefits, Morale and Productivity.

Performance Appraisal.

Industrial Relations in India, Health Safety, Welfare and Social security, Workers, Participation in Management.

Unit-IX.

Banking and Financial Institution.

Importance of Banking to Business, Types of Banks and Their Functions, Reserve Bank of India, NABARD and Rural Banking.

Banking Sector Reforms in India, NPA, Capital adequacy norms.

E-banking.

Development Banking : IDBI, IFCI, SFCs, UTI, SIDBI.

Unit-X.

International Business.

Theoretical foundations of international business, Balance of Payments.

International liquidity, International Economic Institutions-IMF, World Bank IFC, IDA, ADB.

World Trade Organisation-its functions and policies.

Structure of India's foreign trade : Composition and direction, EXIM Bank, EXIM Policy of India, Regulation and promotion of Foreign Trade.

PAPER-III (B)

(ELECTIVE/ OPTIONAL)

Elective-I : Accounting and Finance.

Accounting standards in India, Inflation Accounting, Human Resource Accounting, Responsibility Accounting, Social Accounting.

Money and Capital market, Working of stock exchanges in India, NSE, OTCEI, NASDAQ, Derivatives and Options.

Regulatory Authorities : SEBI, Rating Agencies; New Instruments : GDRs, ADRs.

Venture Capital Funds, Mergers and Acquisitions, Mutual Funds, Lease Financing, Factoring, Measurement of risk and returns securities and portfolios.

Computer application in Accounting and Finance.

Elective-II : Marketing.

Marketing Tasks, Concepts and Tools, Marketing Environment.

Consumer Behaviour and Market Segmentation.

Product decisions.

Pricing decisions

Distribution decisions.

Promotion decisions

Marketing Researchs.

On-line marketing.

Direct Marketing; Social, ethical and legal aspects of marketing in India.

Elective-III : Human Resource Management.

Concept : Role and Functions of Human Resource Manager.

Human Resource Planning, Job analysis, Job description and specifications, Use of Job analysis information, Recruitment and Selection.

Training and Development, Succession Planning.

Compensation : Wage and salary administration, Incentives and Fringe benefits, Morale and Productivity.

Appraisal of Performance.

Industrial Relations in India, Health, Safety, Welfare and Social Security, Workers participation in Management.

Elective-IV : International Business.

Foreign Direct Investment and Multinational Corporations-MNCs Culture, MNCs and LDCs Joint Ventures.

Regional Economic Intergration : SAARC, ASEAN, EC, NAFTA.

India and WTO, intellectual Property Rights.

Foreign Exchange-Exchange rate, Mechanism, Risk management, Transfer of internatioal payments, Convertibility of Rupee, Current and Capital Accounts; Issues and Perceptions, Derivatives and Futures.

Foreign investment Institution; Instruments : GDRs, ADRs, FIIs-their role in Indian Capital market.

Elective-V : Income-tax Law and Tax Planning.

Basic concepts, Residential status and tax incidence, exempted incomes, computation of taxable income under various heads.

Computation of taxable income of individuals and firms.

Deduction of tax, filing of returns, different types of assessment; Defaults and penalties.

Tax planning : Concept, significance and problems of tax planning, Tax evasion and tax avoidance, methods of tax planning.

Tax considerations in specific business decisions, viz., make or buy; own or lease, retain or replace; export or domestic sales; shut-down or closure; expand or contract; invest or disinvest.

Computer Application in Income tax and Tax planning.

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