



Commerce (बाणिज्य)

[Pre+ Mains Topics]



Commerce

1. Accounting

Principles, concept and conventions of accounting, Accounting Standards in India, Journal, Ledger, Trial Balance, Rectification of errors, Bank reconciliation Statement, Final Accounts (with adjustment entries), Depreciation, Reserves and Provisions, Consignments Account, Joint Venture, Single Entry System, Receipt and Payment Account, Income and Expenditure Account, Capital and Revenue receipt and expenditures, Bills of Exchange, Partnership Account (Admission, Retirement, Death, Dissolution)

Company Accounts Issue of Shares and Debentures, Forfeiture of Shares, Reissue of forfeited shares, Redemption of debentures, Redemption of Preference Shares, Bonus Shares, Profit Prior to and Post to Incorporation, Company's Final Accounts.

Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis.

Cost Accounting- Meaning and objectives, Elements of Cost Methods of Costing - Unit Costing, Process Costing, Contract Costing.

Techniques of Costing - Marginal Costing Standard Costing, Budgetary Control.

Management Accounting, Meaning objective scope and importance, Difference between

Tax Accounting - Agricultural Income, Assesses, Previous and Assessment year.

2- Business Organization and Management:

Meaning of trade, industry and commerce, Forms of business organization (Sole proprietorship, Partnership, Company and Cooperative Society) Public Private Partnership (PPP), Type of public Enterprises Plant Location, Business Combination, Rationalization, Scientific Management Home and Foreign Trade, Business Services (Banking Insurance, Warehousing, Transportation and Communication Business and Official letters. Management - Meaning Nature, Scope, Principles of Management Organization Structure, Management Functions, Planning Organization Staffing Directing (Motivation, Leadership) Decision making Controlling Co-ordination).

Contribution of F.W. Taylor, Henry Fayol, and Elton Mayo in management.

3- Business Environment: Concept, Nature and Importance, Elements of Economic System Government, Policies, Political, Legal and Socio-Culture environment, Multinational Corporations, Liberalization, Privatization and Globalizations, World Trade Organization, Stock and Produce Exchange. Securities and Exchange Board of India (S.E.B.I.)

4- Business Statistics- Meaning Scope and importance of Statistics, Frequency Distribution, Graphs and Diagrams, Measurement of Central Tendency (arithmetic mean, median and mode), Dispersion and Skewness, Index Number, Correlations, Analysis of Time series, Methods and uses of Chi Square Test, Agricultural Statistics, Industrial



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Statistics Defects and reforms in Indian Statistics.

5- Business Economics: Concept Nature and significance, Principles of Business, Demand Analysis Production Analysis, Distribution Theories Rent, Wages, Interest and profit, Business cycles, Indifference Curve Analysis, National Income, Population theories, Problems of unemployment.

6- Money and Banking: Meaning and Functions of Money, Monetary standard (Monometallism and Bimetallism), Gresham's Law, Kinds of money, Quantity Theory of Money, Inflation and Deflation, Money Market and Capital market.

Meaning and functions of Bank, Types of Banks, Merchant Banking, E-Banking Net Banking Foreign Exchange, Exchange Control.

7- Auditing and Insurance: Meaning Objective and Scope of auditing, Techniques of auditing (Routine Checking and Test Checking), Classification of auditing Internal Check and Internal audit Vouching, Company audit Appointment, Remuneration, Qualifications, Rights Duties and liabilities of company auditor Audit Report, Investigation.

Meaning and Principles of Insurance, Functions and Scope of Insurance Essential elements of Insurance contract, Types of Insurance, Insurance Regulatory and Development Authority (I.R.D.A.).

8- Entrepreneurship and Small Business: Meaning, Functions and Types of Entrepreneurship, Qualities of an Entrepreneur, Main Theories of Entrepreneurship, Role of Small and Medium Enterprises in, Indian Economy Role of Government and other Instructions in the development of Entrepreneurship, and Small and Medium, Enterprises in India. Problems of Small and Medium Enterprises in India.