उ0प्र0 शिक्षा सेवा चयन आयोग, प्रयागराज।

Syllabus

Lecturer (PGT) - Commerce
(Subject Code- 07)

Section-A

Accounts - Financial Accounting - Principles of Double accounting system, final accounts with adjustment, partnership accounts, Company accounts - issue of shares and Debentures, Forfeiture Reissue of shares, redemption of debentures, depreciation and its methods.

Cost Accounting - meaning and objectives, element of cost, methods of cost accounting – unit/output costing, Tender price, contract cost, process costing.

Taxation – Important definitions - Agriculture Income, assesse, previous year, assessment year, residential status and tax liability.

Management Accounting – Meaning, importance, scope, function and objectives. Difference with financial accounting, principles of business forecasting, Management Reporting, Ratio analysis, break even analysis.

Section-B

Business Organization and management – Features, scope, types and forms of Bushiness organization, Industry, domestic and foreign trade.

Features and functions of management – Schools of management thought - contribution of F W Taylor, Henry Fayol, Elton Mayo, functions of management – planning, staffing, motivation, coordination and control.

Section-C

Principals of economics and statistical methods – Nature and scope of economics, relationship of trade with economics, indifference curve analysis, laws of returns, production function, population theory, average and marginal cost, trade cycle national income.

Statistical method – correlation and regression, quality correlation, analysis of time series, index numbers, frequency distribution – normal, Binomial and Poisson. India statistics – specially with reference to population, agriculture and industrial data.