

## GROUP-6

### Account's Jobs (Level of Exam B. Com)

1) General awareness, Reasoning, Mathematics, Science, History including Haryana related history, current affairs, literature, Geography, Civics, Environment, Culture etc.- (Weightage 20%)

2) Computer terminology, Fundamentals, word software, excel software, Power point, internet, web browsing, Communication, emails, downloading and uploading data on websites etc. -

(Weightage 10%)

3) Subject related syllabus-

(Weightage 70%)

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#### FINANCIAL ACCOUNTING

Financial accounting, journal, profit, Capital and Revenue, Final Accounts, Consignment Accounts Hire purchase and instalment purchase system, Partnership account, closing the accounts, sharing ratio, Reconstitution of partnership firm, modes & accounting treatment

#### MICRO ECONOMICS

Meaning, nature and scope of economics, micro and macroeconomics, Theories of demand, Nature of demand function, elasticity of demand, Production function, Theory of costs: traditional and modern, Equilibrium of firm and industry under perfect competition, price determination under monopolistic competition

#### MACRO ECONOMICS

Macro Economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier, concepts and importance; principle of acceleration, Classical & Keynesian theory of income, output and employment; income determination in closed economy, Inflation: meaning, types, theories, causes, effects and remedial measures, Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

#### PRINCIPLES OF BUSINESS MANAGEMENT

Introduction to commerce: concept, Introduction to Management, Approaches to Management, Planning, organizing, Organizational structure, Decentralization and Centralization, Staffing: meaning, importance & scope of staffing, Directing, Leadership, Controlling.

#### COMPUTER APPLICATIONS IN BUSINESS

Introduction to Computers, Computer software: introduction, types of software: system, application and utility software; Programming languages; Introduction to operating system: types and function of operating system; Real-time applications; Operating systems for Tabs, mobile phones, Android, etc.; Open-source software: An overview, Application software: Spreadsheets, Word processors, Database management software; Networks basic, types of networks, topologies, media, hardware and software required for networking

#### BUSINESS MATHEMATICS

Logarithms, Anti-logarithms, Sequences and Series, Differentiation: Idea of simple derivative of different functions (excluding Trigonometrical functions); Rules of differentiation (simple standard forms), Maxima and Minima of functions of one variable (including 2nd or 3rd order derivatives) relating to cost, revenue and profit, Compound Interest and Annuities, Permutations and Combinations, Binomial Theorem, Linear inequalities, Linear programming-formulation of equation, Data representation and interpretation, Diagrammatic and graphic representation of data, Types of diagrams, graphs of frequency distribution

#### FUNDAMENTALS OF MARKETING

Introduction, external environment, Market Segmentation, Product, Pricing, Promotion, Distribution channel.

## **E-COMMERCE**

Introduction to internet, Information Technology and Business, Types of information system: Transaction Processing System (TPS), Management Information System (MIS), Introduction to E-commerce; e-commerce and world wide web; e-commerce application services; ecommerce models: B2B, B2C, C2C; electronic data interchange: benefits, components of EDI, EDI implementation, security issues in e-commerce, M-commerce and e-governance: an overview.

## **BUSINESS ENVIRONMENT OF HARYANA**

Haryana economy: nature, characteristics and problems; concept of economic development; State of the Haryana economy since its inception: Income; Population, Health & Nutrition and declining sex ratio, Haryana agriculture: nature, cropping pattern, role of agriculture in Haryana economy, Measures for development in agriculture, crop insurance, Agriculture credit: agriculture finance, types of agriculture finance; credit needs of farmers; sources of credit: institutional and non-institutional sources; NABARD; rural indebtedness: causes, consequences and debt relief measures, Micro, small & medium enterprises (MSME) in Haryana: meaning, role, performance and challenges; SEZ, Growth of MNCs in Haryana, Role of HSIIDC, HFC, HAFED, HKVIB, Haryana budget: objectives and policies, sources of revenues and its utilization.

## **CORPORATE ACCOUNTING**

Accounting for share capital & debentures, Book building, concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures, Final accounts of companies (excluding computation of managerial remuneration), Amalgamation of companies, , Valuation of goodwill; valuation of shares: concepts and calculation - simple, Accounts of holding companies, relevant provisions of Accounting Standard 21, Accounts of banking organizations, Accounts of insurance companies, Liquidation of companies.

## **BUSINESS STATISTICS**

Introduction of statistics, Collection of data, Measure of central tendency: mean, median, mode, harmonic mean and geometric mean, Measure of dispersion, Index numbers, Tests of adequacy, Times Series, Decomposition, determination of trend, Computation of seasonal-indices by sample averages, Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors, Regression Analysis, Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability, Probability distributions, Poisson and Normal distributions.

## **BUSINESS LAWS**

Law of Contract (1872, Special contracts, Sale of Goods Act 1930, Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Consumer Protection Act 2019, Negotiable Act 1881, Indian Partnership Act, 1932, Limited Liability Partnership Act, 2008, Information Technology Act 2000, RTI Act, 2005: important provisions

## **COMPANY LAW**

Company, Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure, Memorandum of Association, Articles of Association, Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares, Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures, Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel, Company Secretary: Role, appointment, duties, liabilities, rights and dismissal, Meetings, winding up: meaning, modes of winding up: procedure and consequences of winding up.

## **INDIAN FINANCIAL SYSTEM**

Introduction: nature and role of financial system, Components of financial system: Financial markets and financial instruments: money and capital markets, SEBI: its formation, role and recent developments, The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities

market, Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control, Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA's in Commercial Banks, Payment Banks, Development banks: concept, objectives and functions; recent developments in development banking.

## **RURAL MARKETING**

Rural Marketing: meaning, nature, characteristics; opportunities and challenges to rural markets in India; Socio-cultural, economic, demographic, technological and other environmental factor affecting rural marketing; rural consumer behaviour; segmentation of rural market; strategies for rural marketing; rural marketing mix; difference in rural and urban market; problems in rural marketing; Strategies for rural marketing, Product planning, pricing, promotion and management of distribution channels for marketing of durables and non-durables in rural areas; Planning and organizing personnel selling in rural markets; Innovation in rural market; E-commerce in rural markets, e-chaupal & other similar initiatives in rural markets.

## **COMPUTERIZED ACCOUNTING SYSTEM**

Introduction: installation of Tally, ERP9 – Licensing configurations – Tally Vault Password – Security Control in Tally, ERP9 – Splitting Company Data – Backup and Restore, Accounting: voucher entry, budget, cost centre, balance sheet, profit and loss account, currency, debitnote, credit note, interest calculation, Inventory: stock item, sales order, purchase order, delivery note, rejection out, Computerized Tax Liability Calculation, Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters – Payroll Vouchers – Overtime, Payment – Gratuity – Advanced Payroll Transactions Basic Salary, Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission.

## **ENTREPRENEURSHIP DEVELOPMENT**

Entrepreneur: meaning, scope, role and functions of entrepreneur, business Feasibility study: preparation of feasibility reports; economic, technical, financial and managerial feasibility of project; selection of factory location; demand analysis and market potential measurement; capital and project costing; working capital requirements; source of finance; profit and tax planning, Government support and incentives to new enterprise; role of govt., promotional agencies and institution in entrepreneurship development; entrepreneurship development programmes; Start-up India; Skill India.

## **ACCOUNTING AND REPORTING STANDARDS**

Accounting standards, accounting standards interpretations and guidance notes on various accounting, aspects issued by ICAI and their applications; An overview of international accounting standards; International financial reporting standards, Corporate financial reporting: issues and problems with special reference to published financial, statements; interim reporting; segment reporting and social reporting, Valuation: concept and need; valuation of tangible fixed assets; valuation of intangibles; valuation of liabilities; valuation of shares; valuation of business, Developments in financial reporting: value added statement, economic value added, market value added, shareholders value added.

## **COST ACCOUNTING**

Introduction, cost concepts & classification, Materials, Inventory control, Labour, Methods of wagepayment, Overheads, Methods of costing, Standard costing and variance analysis: material and labour, Cost control and cost reduction; cost audit; an overview of cost audit standards.

## **FINANCIAL MANAGEMENT**

Financial management, financial planning and forecasting, sources of finance, Cost of capital, Capital structure decisions: meaning and determinants of capital structure; theories of capital structure Capital budgeting decisions, working capital management.

## **GOODS AND SERVICES TAX**

GST: meaning, taxable person, registration: procedure and documents required, Levy and collection of GST, Time and place of supply of goods and services, value of taxable supply Computation of input tax credit and transfer of input tax credit Tax invoice credit and debit note Various returns to be filed under GST, Payment of tax including TDS, Interest Provisions on delayed payment, Offences and penalties.

## **INCOME TAX**

Introduction to income tax: concept, tax management, Basis of charges, Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources, Clubbing and aggregation of income, Provisions regarding set-off and carry forward of losses, Deductions under section 80C to 80U in computing total income, Computation of total income and tax liability of an individual and H.U.F. Computation of total income and tax liability of a Firm, Deduction of tax at source; advance payment of tax, Income tax authorities and their powers, Procedure for assessment; different types of returns, Procedure of filing e-return and revised return, Recovery and refund of tax, Penalties and prosecutions; appeals and revision.

## **AUDITING**

Introduction, types of audits, Audit process, Methods of audit work, Vouching, Audit of limited companies, Investigation: meaning, nature, procedure and objectives, investigation and due diligence, Professional ethics of auditing

## **SUPPLY CHAIN MANAGEMENT**

Supply chain management (SCM): concept, scope and importance; approaches to SCM; role of SCM in a firm and economy; SCM and marketing mix; SCM as coordination function; integrated SCM: total cost concept; Strategic SCM: SCM strategy, implementation and management; interrelationship of SCM and marketing, Elements of SCM; transportation: considerations in selecting the right mode; multimodal transportation; warehousing: types, site selection and management; customer service-strategy and practices; distribution, channel design, Information system in SCM; ERP and SCM; recent developments in SCM - third/fourth party logistics.

## **INDIAN ECONOMY**

Indian economy: features, size; natural resources: land, water, forest and energy; infrastructure: importance & types, infrastructure development programmes in India, important issues, Agriculture: features, importance, agricultural production and productivity, rural indebtedness, agricultural marketing, agricultural finance, agricultural policy, new development in agriculture: contract farming, organic farming and corporate farming, Industrial development during the planning period; Industrial Policy, National manufacturing Policy; Micro, Small and Medium Enterprises (MSME): importance, problems and Govt. Policy; Large Scale Industries: Iron & Steel, Cement and Petrochemicals, Service sector in India: growth and contribution of services, major areas of service sector in India, Foreign trade of India: composition and direction, Problems of Indian economy: population, poverty, unemployment, inflation, unequal distribution of income and wealth, inter-state disparities in the pattern of development.

## **FUNDAMENTALS OF STOCK MARKET**

Security markets: primary and secondary market; primary market: role and functions; methods of selling securities in primary market; new financial instruments; SEBI guidelines for public issues; stock exchanges; listing of securities in stock exchanges; trading mechanism; screen-based trading; internet based trading, National stock exchange and Bombay stock exchange: role, organization and management; listing procedure; SEBI (Depositories and Participants) Regulations 1996; SEBI (Custodian of Securities) Regulations, 1996; National Securities Depository Ltd. (NSDL), Derivative trading: future and options: concept, meaning and importance, methods of trading; valuation of options, Raising funds from international markets: FITs Euro issues, ADR's, GDR's and FDI; SEBI guidelines.

## **MANAGEMENT ACCOUNTING**

Management accounting, Management reporting, Analysis of financial statements, ratio analysis, Cash flow and funds flow statements, Absorption V/S variable costing, Budgeting and budgetary control.

## **FUNDAMENTALS OF INSURANCE**

Introduction to insurance, Contract of life insurance, Fire insurance, Marine insurance, Accident and motor insurance, Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

## **HUMAN RESOURCE MANAGEMENT**

Human resource management, Human resource planning, Job Analysis, Recruitment, Selection, induction and internal mobility, transfer, demotion, Training, training methods: on-the-job and off-the-job methods, Performance appraisal.

#### **BUSINESS ENVIRONMENT**

Business environment, environmental and organizational scanning, Economic systems, Economic planning in India, Role of Government, Foreign investment, foreign exchange market: an overview

#### **RETAIL MANAGEMENT**

Retailing, planning location of retail institution: trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site; material handling, Organizational structure in retail institutions; classification of retail institutions; store based and non-store based retail organizations; process of setting up a retail organization, Store management: blueprinting operations, deciding stores layout, energy management, security issues; applications of information technology in retailing, Trends in retailing in India; FDI in retail.

#### **CORPORATE GOVERNANCE**

Corporate governance: concept, structure and principles of corporate governance; models of corporate governance; process and regulation; parties to corporate governance; mechanism and controls; requirements of effective corporate governance; insider trading; rating agencies; whistle blowing; shareholder's protection, corporate governance in India: initiatives and present position; issues & problems in corporate, governance; corporate disclosure practices; globalization and corporate governance in India; corporate, governance reforms, Organizational structure: Board of directors: composition and their role, powers and responsibilities; board meetings; board committees and their functions; SEBI norms; independent director, Corporate governance and CSR; corporate governance and ethics, ICAI guidelines for corporate governance.

#### **INDUSTRIAL LAWS**

Industrial relations, Factories Act, 1948, Trade Union Act, 1926, The Employees' Compensation Act, 1923, Industrial Disputes Act, 1947, The Payment of Wages Act, 1936.

**Important Note: The Weightage as mentioned against the syllabus is tentative & may vary.**

