

**DETAILED SYLLABUS FOR THE POST OF HEAD OF SECTION
IN COMMERCIAL PRACTICE**

TECHNICAL EDUCATION DEPARTMENT

(Cat.No.189/2019)

MODULE I- FINANCIAL ACCOUNTING (15 Marks)

Accounting Principles and Accounting Standards - Company Accounts – Amalgamation
Absorption - Reconstruction - Holding Company Accounts - Liquidation – Analysis
and Interpretation of Financial Statements -Ratio Analysis-Fund flow Analysis - Cash Flow Analysis
- Working Capital Management - Valuation of Shares and Goodwill -Insolvency Accounts -
Inflation Accounting - Insurance Claims - Double Account System.

MODULE II: ADVANCED COST ACCOUNTING (15 Marks)

Material - Labour - Overheads - Marginal Costing and Breakeven Analysis - Standard Costing -
Integral Costing - Budgeting and Budgetary Control - Capital Budgeting - Cost of Capital-Cost
Control and Cost Reduction - Process Costing -Contract Costing-Reconciliation of Cost and
Financial Accounts

MODULE III : MANAGEMENT PRINCIPLES AND TECHNIQUES (15 Marks)

Schools of Management Thought - Management Functions - Planning - Organising -Decision
Making - Directing - Staffing - Controlling - Reporting and Budgeting -Motivation-
Organisational Development and Behaviour- Conflict - Group Dynamics and Team Development -
Total Quality Management - Human Resources Management -Selection - Training -
Development - Reward and Compensation - Performance Appraisal.

MODULE IV : TAXATION LAWS- DIRECT AND INDIRECT (15 Marks)

Basic Concepts - Definitions - Capital and Revenue -Determination of Residential Status and
Incidence of Tax - Income Except from Tax-Heads of Income and its Computation-Clubbing of
Income-Set Off and Carry Forward- Assessment of Individual - Income Tax Authorities -
Assessment Procedure-Tax Deducted at Source - Tax Planning for Managerial Decisions- Indirect

Tax- Wealth Tax - Central Excise and Customs.

MODULE V: RESEARCH METHODOLOGY AND QUANTITATIVE TECHNIQUES

(15 Marks)

Research - Meaning - Definition - Features - Research Design - Formulation of Hypothesis – Data Source and Sampling - Applications of Statistical Tools and Techniques in Social Research - Selection of Statistical Tools for Analysis and Testing of Significance - t-Test - Chi Square Test - ANOVA- F Test - Correlation - Regression -Probability - Presentation of Findings – Network Analysis - PERT/CPM - Operation Research - Linear Programming.

MODULE VI: MANAGEMENT INFORMATION SYSTEM, SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

(15 Marks)

Introduction to Management Information System - Meaning - Need - System Concept -Features of System - Types of Systems - MIS and Various Levels of Management - MIS and Various Functions of Management-MIS and Computer Application - Data Processing Concept - Data Hierarchy - Data Base Management System - Networking - Basic Concepts - Internet and E- Commerce

Security Analysis and Portfolio Management -Indian Financial System-Financial Markets - Financial Instruments - Financial Intermediaries

PART VII

RECENT TRENDS IN COMMERCE(10 Marks)

NOTE: - It may be noted that apart from the topics detailed above, questions from other topics prescribed for the educational qualification of the post may also appear in the question paper. There is no undertaking that all the topics above may be covered in the question paper