

**DETAILED SYLLABUS FOR THE POSTS OF
LECTURER IN COMMERCIAL PRACTICE
(Technical Education Department- Polytechnic Colleges)**

(Category No: 462/2022, 463/2022, 666/2022, 737/2022, 738/2022, 739/2022)

(Total Marks- 100)

PART I

Module 1: Research Methodology & Quantitative Techniques (6 Marks)

History of social science research- objectives, motivation, utility and types- Scientific methods- Research process- Identifying research gap- Research design- Types of data- Sampling methods- Variables- Data collection methods- Questionnaire and rating scales- Scaling techniques- Reliability and validity tests- Testing of hypotheses- Parametric and nonparametric tests- Analysis of data- Measures of central tendency, dispersion, correlation, regression analysis, t-test- z-test Chi-square test- factor analysis- ANOVA- Econometric models- Ordinary Least Squares Models- Level of significance- Sampling and non-sampling errors- Normality of Distributions- Normality Test using descriptive statistics- Linear Relationship of Variables- Report writing- APA and MLA Format in writing references and bibliography- Citation- Concept and significance of plagiarism- Research ethics- citation and impact factor.

Module 2: Management and Organisational Behaviour (6 Marks)

Evolution of management- Functions, skills, roles and principles of management- Schools of management thoughts- Great management thinkers and their contributions- Managerial Competencies, Core Competencies, Emotional Intelligence at Work Place- Dynamics in Social Milieu- Leadership and Management- Leadership styles and theories- Basic concepts and theories of motivation- Functional Areas of Management- Principles and Functions of HRM- Foundations and Background of Organisational Behavior- Group Behavior- Dynamics Formation and Stages- Team Building and Intrapersonal Process- Self Values, Attitude, Personality, Perception- Personality Theories- Power and Politics- Team management- Quality of Work Life- Organisational Process and Structure- Work Innovation and Job design, Organisation Climate and Culture- Organisation Change, Development and Control- Total Quality Management (TQM) and Organizational Performance- Elements and Pillars of TQM.

Module 3: Business Ethics and Corporate Governance (6 Marks)

Role of ethics in business- Law and ethics - Ethical Concepts, Principles and Theories- Ethics, morals and values- Social Audit- Utilitarianism- Computer and privacy- Kohlberg's six stages of moral development- Evolution of Corporate Governance- Objectives, Principles and Theories (Agency, Political, Stake holder, Legitimacy, Resource dependency, Stewardship & Social

contract theory) and Models (Anglo American, Japanese, German & Indian) of Corporate Governance- Governance risk and Financial Stability- Role played by regulators- Legal framework of Corporate and administrative framework- regulatory framework of corporate governance in India- SEBI guidelines and clause 49- Reforms in the Companies Act-Secretarial Audit- Insider trading- Green governance- Various Committees on Corporate Governance- Board of Directors and Audit Committee- Corporate Social Responsibility- CSR under Companies Act 2013- Ackerman's model of CSR- Corporate Ethical Leadership- Whistle Blowing.

Module 4: Financial Management (6 Marks)

Financial Management- Financial Goals and Conflict of interest- Financial Decisions- Investment, Financing and Dividend Decisions- Capital Structure- Factors determining Capital Structure- Capital Structure Theories- Relevant and Irrelevant theories- Optimum Capital Structure- EBIT-EPS Analysis- Points of indifference- Leverages- Financial, Operating and Combined Leverages- Dividend decisions- Walter's Model, Gordon's Model and MM approach- Dividend policies of companies- Management of working capital- Liquidity and Profitability- Working Capital financing decisions- Cash and Receivables Management- Credit Policy Decisions- Inventory management techniques- Long Term Capital Investment Decisions- Investment appraisal techniques- PB, DPB ARR, NPV, IRR, PI- Risk and Uncertainty in capital budgeting- Methods of assessing risk- Probability Analysis- Certainty equivalent Method- Risk Adjusted Discount Method- Monte Carlo Simulation Method- Decision Tree Analysis- Scenario Analysis- Sensitivity Analysis.

Module 5: Financial Markets and Services & Investment Management (6 Marks)

Indian financial system- capital market- money market- stock exchanges- types of financial services- capital market services & money market services- intermediaries- role of SEBI- depository system- online trading- insider trading - fund based services- fee-based services – dimensions of investment- corporate and personal investment- various investment avenues- components of personal finance- financial literacy- behavioural finance- theories -rationality in decisions- theories of modern finance and behavioural finance- financial modeling.

Module 6: Portfolio Management & Derivatives (6 Marks)

Security Analysis- fundamental analysis- technical analysis- EMH- Capital Market theory- Capital Asset Pricing Model (CAPM)- Markowitz Portfolio Theory- Sharpe's Single Index Model- Construction of Efficient Portfolio- Application of CAPM (CML & SML)- Factor Model- Fama French Three Factor Model- Arbitrage Pricing Theory (APT)- portfolio risk- portfolio revision- Portfolio Evaluation- formula plans- Performance Evaluation- Benchmarks, Sharpe Reward to Variability Ratio- Treynor Reward to Volatility- Ratio- Jensen's Performance Index – Fama's Decomposition Model- Derivatives- Classification of Derivatives -Exchange Traded and OTC Derivatives Market, Commodity and Financial- Derivatives Trading in stock exchanges- Currency Derivatives Market– Commodity Exchanges - Forward Contracts- Future Contracts-

Option Contracts - Payoff and settlement of Option Contracts, forward and future contracts- Swaps- Hedging through derivatives

Module 7: Advanced Cost and Management Accounting (6 Marks)

Relevant cost analysis and management decisions- Marginal costing in decision making- Process Costing and its applications- Accounting for Equivalent Production- Budgetary control and reporting- Standard Costing and Variance Analysis- Contribution margin- Uniform costing- Transfer Pricing Applications- Pricing Methods- Cost plus Pricing- Pricing to earn targeted Profit - Cost volume profit analysis- Computation of PV Ratio and BEP Pricing- New Product Pricing Strategies- Activity Based Costing, Target costing- Life Cycle Costing- Back Flush costing- Cost Accounting Standards- Concept of Better Decision- Business Intelligence- Strategic map- Driver Caused Budgeting- Pareto analysis and Theory of Constraints- Value chain analysis- TQM- EPM- ERP- BPR- JIT- Preparation of Managerial Reports using Segmented Costs and Controllable costs approach- Tools and techniques used for analyzing financial statements.

Module 8: Corporate Financial Accounting & Reporting (6 Marks)

Accounting principles and Standards- IFRS- Ind AS- Insurance Claims and Investment Accounts- Holding Companies- Preparation of Consolidated Balance Sheet- Accounting for Amalgamation, Mergers, Acquisition and Reconstruction (internal and external)- Accounting for Liquidation of Companies- Preparation of Statement of Affairs- Deficiency/Surplus Account- Liquidator's Final Statement of Account- Double account system- Final Accounts of Electricity Concerns- Insolvency and Bankruptcy Code 2016- scope and functions- Corporate Insolvency Resolution Process- Basic concepts of voyage accounts- Treatment of incomplete Voyage- Human Resource Accounting- Forensic Accounting- Social Responsibility Accounting- Environmental Accounting- Investment Accounting- Proactive Accounting- Inflation Accounting- Conversion of financial statements, Stocks and Net Assets Block using Current Purchasing Power Method.

Module 9: International Business and Finance (6 Marks)

Evolution of International Business (IB)- Stages of internationalization of business- Methods of entry into foreign markets- FDI- Theoretical foundations IB- Legal framework of IB- Multi Lateral Arrangements- Economic Integration- Free Trade Area, Customs Union, Common Market and Economic Union- Regional Blocks- Developed and Developing Countries- NAFTA, EU, SAARC, ASEAN, BRICS, OPEC- Balance of Payment- Promotional Role of IMF, World Bank & affiliates- IFC, MIGA and ICSID- ADB- Regulatory role of WTO& UNCTAD- MNCs and Host Countries- FPI- FII- ADR- GDR- ECBs-FCBs- International financial markets- FOREX Market- Forecasting exchange rate- Spot and forward exchange- Theories and models of exchange rate- Purchasing power parity theory- Asset market model- Portfolio balancing model- Exchange rate of Indian Rupee- Hedging against foreign exchange exposure- Forward Market- Futures market- options market- swap market- Types and Significance of International Investment- Factors affecting foreign investment.

Module 10: Income Tax & Goods and Service Tax (6 Marks)

Income Tax Act- Assessment year- Residential Status- Incidence of tax- Exempted Income- Income from Salary- Allowances- Income from House Property- Basis of Charge- Deemed ownership- Exemptions- Profits and gains of business or profession- Capital gain- Income from other sources- Computation of total income and tax liability- Deductions- Clubbing- Setoff and carry forwards- Assessment of companies, firms, HUF and co-operative societies- Tax planning, Tax Evasion, Tax avoidance, Tax management- Tax Audit- Concept of TDS & TCS- Advance payment- Types of return of income- types of assessment- Indirect Taxes- Stages and evolution of GST in India- GST Bill- GST Council- Framework of GST in India- CGST- SGST- UTGST- IGST- Computation-GSTN-GST Common Portal- HSN- SAC- GSTIN- Goods outside the scope of GST - Levy and collection of tax, time, value and place of supply and input tax credit.

PART II

SHORTHAND ENGLISH

20 MARKS

Consonants- Vowels- Intervening Vowels And Position-Alternative Signs For **R** And **H**- Diphthongs- Abbreviated **W**- Phraseography- Circle **S** And **Z**- Stroke **S** And **Z** - Large Circle **SW** And **SS** Or **SZ**- Loops **ST** And **STR**- Initial Hooks To Straight Strokes And Curves- Alternative Forms For **FR**, **VR** Etc- Circle Or Loop Preceding Initial Hook- **N** And **F** Hooks- Circle And Loops To Final Hooks- **Shun** Hook- Aspirate- Upward And Downward **R**- Upward And Downward **L** And **Sh**- Compound Consonants- Vowel Indication- Halving Principles- Doubling Principle- Diphonic Or Two Vowel Signs- Medial Semicircle- Prefixes- Suffixes And Terminations- Contractions- Gramalogues and Phrases.- Essential Vowels- Special Contractions- Advanced Phraseography-Intersections- Business Phrases- Political Phrases- Banking And Stockbroking Phrases-Insurance And Shipping Phrases- Technical And Railway Phrases- Legal Phrases.

FUNDAMENTALS OF COMPUTER AND MS WORD

5 MARKS

Basics Of Computer- Input Devices- Output Devices-Hardware- Software-Peripherals And Their Application-Storage Devices-Browsing -Search Engines

Different Parts Of MS Word Window- Quick Access Tool Bar- Title Bar- File Tab- Ribbon- Dialogue Box Launcher- Scroll Bar- Status Bar-Create , Open, Save, Save As, Close, Print Document -**Home Tab-** Cut- Copy –Paste- Format Painter- Font-Styles- Size- Case- Strike Through- Superscript- Subscript-Underlie- Bold –Italic- Paragraph-Alignment- Tabs- Shading- Border- Line Spacing- Bullets –Numbering- Sort- Indent- Character Spacing- Styles And Editing-**Insert Tab-** Picture- Tables-Clip Art- Shapes- Smart Art- Chart- Header- Footer- Page Number- Text Box- Word Art- Quick Parts- Drop Cap- Equations- Symbol- Links-**Page Layout-** Margins- Orientations- Size- Columns- Breaks- Line Numbers-Watermark- Page Colour- Page Border - Bring To Front- Sent To Back- Rotate-**References-** Table Of Contents- Insert Footnote- Endnote- Indexing-**Mailings-** Envelops- Labels-Mail Merge- Editing Recipients-**Review-** Spelling And Grammar- Thesaurus- Word Count- Track Changes- Accepting And Rejecting Changes-**View-** Document Views- Ruler- Gridlines- Document Map- Thumbnails-Zoom- New Window- Arrange All- Split-Macros -Various Shortcut Keys Used In Word

MS EXCEL AND POWER POINT

5 MARKS

Create New Workbook- Work Sheet- Using Tool Bars And Menus- Insert, Merge, Delete Rows, Columns And Cells- Formatting Cells- Special And Conditional Formatting - Insert Charts, Pictures And Tables- Functions In Excel- Various Shortcut Keys In Excel

Power Point- Create New Slide-Delete Slides-Slide Layout- Insert Tables, Charts, Picture- Illustrations-Formatting Slides-Slide Orientations- Slide Transitions- Animations-Make Sound Effects- Custom Animation- Creating Slide Show - View Tab- Normal- Slide Sorter- Notes Page- Shortcut Keys.

DESKTOP PUBLISHING

5 MARKS

Adobe Photoshop Features - Basic Screen Components - Tools - Panels And Menus - Create New Canvas Using Existing Canvas Size - Save - Working With Images - Multiple Pages - Rulers, Guides & Grids - New Note Tool - Resizing & Cropping Images - Pixels & Resolution - Image Size - Adjusting Canvas Size & Canvas Rotation - Selection Tools - Marquee Tool, Magic Wand & Free Transform , Lasso Tools, – Create, Duplicating Layers - Visibility, Transparency, Opacity And Blending Mode Of Layers - Apply Colour - Retouching Tools - Clone - Patch - Healing Brush - Burn - Dodge - Sponge - Sharpen - Roughen - Smudge - Blur - Eye Dropper - Draw Paths - Pen Tool - Path Tool - Text Tool .

Corel Draw - Create Objects - Reshaping - Apply Colour - Draw Graphics - Free Hand - Bezier - Pen - Artistic Media - Knife - Eraser - Virtual Segment Delete - Polyline Tool - Shape Tool - Text Tool - Embedding Objects - Apply Effects - Blend Tool - Distortion - Contour - Lens Effects - Outline Tool - Fill Tool - Interactive Fill Tool - Insert Bitmap - Edit - Rotate - Resize – Fill.

GOVT AND BUSINESS CORRESPONDENCE

5 MARKS

Communication- Meaning- Importance- Objectives- Types- Barriers Of Communications-Process Of Communication-Tools Of Communication- Modern Communication Systems- Email- Social Media- Blogging- Vlogging-Govt Order- Secretariat Letter- Independent Body Letter- Demi-Official Letter- U.O Note- Proceedings- Govt Circulars- Memos-Memorandum – Tender Forms- Business Letter- Trade Reference Letters- Offers- Quotations- Enquiry Letter- Persuasion And Coercion Letters- Trade Circulars- Collection Letters- Agency Letters- Adjustment Letters- Formats And Characteristics..

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