

For the post of Written Recruitment Test for the post of Postgraduate Assistants in Tamil Nadu Higher Secondary Educational Service

Syllabus : **COMMERCE** (Subject Code: P10)

Unit-I

Marketing – Fundamental Concepts and Approaches-Marketing Mix-Segmentation-Buyer behaviour, Four P's Role of Middlemen Arguments FOR and AGAINST – Pricing policies and strategies.

Unit-II

Advertising-Media-Copy-Effectiveness-Consumer rights and protection – Recent Trends in Advertising.

Unit-III

Accounting for management-Functions and Benefits-Analysis and Interpretation of financial statements-Ratios-Fund flow and Cash Flow-Budgetary Control.

Unit-IV

Capital Expenditure decisions-Marginal costing and Break Even analysis - Managerial uses- Working capital forecast-Zero based -Budgeting.

Unit-V

Costing-Methods and Techniques of costing-Different cost concepts-Process-unit-Operating-job-contract, costing - CVP analysis-Profit planning.

Unit-VI

Differential costing-Reconciliation of costing and trading Profits-Allocation and apportionment of overheads.

Unit-VII

Entrepreneurial Development-Functions and kinds of Entrepreneurs-Traits-Women entrepreneurs-Incentives and subsidies- Consideration and Factors in setting up of an Unit Sources of Finance-Venture Capital-Forms of organization-Project Appraisal Techniques.

Unit-VIII

Role of Banks in EDP-TRYSEM – Self employment-SEEUY-SEPUP-DICS- Industrial Estate-Role of SIDCO, SIPCOT in Tamil Nadu TCO's- Problems of small Entrepreneurs-Sickness of small scale units-Causes and revival.

Unit-IX

Statistics-Importance- Scope-Primary and Secondary DATA – Collection – Tabulation and Analysis – Measures of Central Tendency – Dispersion – Correlation- Regression Theories of Analysis – Chi-square Test.

Unit-X

Sampling – Probability – Time Series Index numbers – Skewness and Kurtosis.

Unit-XI

Accounting Concepts and conventions-Amalgamation, Absorption and Reconstruction of companies.

Unit-XII

Company Liquidator's Final statement- Different Methods of valuation of shares and Goodwill.

Unit-XIII

International Trade - B.O.P. – Tariffs, Quotas and Licences-Terms of Trade – World Lending Bodies – IMF, IBRD AND ADB – Impact of liberalizations, privatization and Globalisation.

Unit-XIV

Export Promotion-Institutional Arrangements-EOU-EPZ-EOGC-SEZ EXIM Bank-STC-Multinational Corporations and Joint Ventures Abroad-EEC- Group of 8, G15-WTO - UNCTAD-IMf and SDR-International liquidity-International Chamber of Commerce-Recent Foreign Trade Policy of India – Euro currency.

Unit-XV

Banking and Finance-Innovative Services of Modern Commercial Banks in India – Short-term instruments - Certificate of Deposits and Commercial papers- Diversification of Banking-Financial Services-Leasing-Credit Cards-Mutual Funds-Merchant Banking-Factoring Services – Credit rating – E banking.

Unit-XVI

Capital Market – Institutions and Instruments used-Development Banks (IDBI IFCI ICICI AND IIB) - Appraisal of term Loans - Regulation of Stock Market – Investor Protection – Dematerialisation and Depositories.

Unit-XVII

Company Law and Auditing-Concept of company-Legal Features- Promotion and Formation of Companies – Memorandum and Articles of Association – Alteration of Directors-Winding up of companies-Duties of a Company Secretary relating to Meetings.

Unit-XVIII

Auditing – Scope Nature and objects of Auditing Kinds-Audit Programme- Internal Control-Internal Check and Internal Audit- Vouching-Verification of Assets and Liabilities-Auditors-Appointment-Duties and Liabilities- Investigation and Audit.

Unit-XIX

Direct Taxes and Tax planning: Income Tax – Basic concepts Incomes exempt from Tax Residential Status- Heads of Income- Salary Income – Meaning-Allowances and Prerequisites- Provident Funds – Income from house property – Self occupied and Letout- Deductions – Profits and Gains from Business and Profession – Capital Gains – Deductions and Rebates allowed – Computation of CTI- Income from other sources.

Unit-XX

Income Tax authorities – Powers – Filing of Returns- Types of Assessment – Wealth Tax Act 1957 - Concept of Tax Planning – Objectives- Systems and Methods- Factors in Tax planning- Tax Avoidance and Evation – Personal Tax planning – Various savings schemes.