

Syllabus for Recruitment Examination of Post Graduate Teacher
SUBJECT: - BUSINESS ADMINISTRATION

Unit I: - Nature and Purpose of Business:-

Concept of Business; Business, Profession and Employment -meaning and characteristics; Objectives of business – economic and Social; Role of profit in business; Classification of business activities- Industry & Commerce, Types of Industries-meaning and subgroups; Commerce-meaning and types; Trade and Auxiliaries-meaning and types;

Unit II:- Forms of business Organisations :

Sole Proprietorship- concept, merits and limitations; Joint Hindu Family Business –concept, merits and limitations; Partnership-concept, types, merits, limitations, types of partners, registration of a partnership firm, types of partners, partnership deed; Cooperative Societies –concept, types, merits and limitations; Company- concept, merits and limitations; Private, Public and one person company-concept; Stages in the formation of a company; Important documents used in the formation of a company.

Unit- III:- Private, Public and Global Enterprises.

Private sector and public sector enterprises- concept; Forms of public sector enterprises: Departmental undertakings, Statutory Corporations and Government Company –concept; Global Enterprises (MNCs) – concept; Joint Ventures – Meaning and benefits; Public private Partnership-concept.

Unit IV:- Business Services

Concept and types of business services ;**Banking** –meaning, types of banks, types of bank accounts; Functions of commercial banks; E- banking-concept; Insurance –Principles, types: Life, health, fire and marine-concept; Postal and telecom services-concept; Warehousing –concept, and functions.

Unit V :-Emerging modes of Business :-

E- Business-meaning, Scope and benefits; Resources required for successful implementation of e-business; On- line transaction-meaning; Outsourcing – Concept , need, scope; ATM(automated teller machine)-meaning and utility.

Unit VI:- Social Responsibility of Business and Business Ethics:

Concept of Social responsibility; Arguments for and against social responsibilities; Responsibility towards owners, investors, employees, consumers, Government and Public; Business Ethics- concept and elements.

Unit VII:- Sources of Business Finance :

Concept of business finance; Owners funds-concept; Borrowed funds-concept; Equity shares, preference shares, retained earnings-their meaning, merits and limitations; Global Depository receipts, American depository receipts, debenture and bonds, public deposits, loan from commercial banks, loan from financial institutions, Trade credit- concept.

Unit VIII: - Small Business

Small scale enterprise as defined by MSMED Act 2006; Role of small business in Rural India; Problems of small business in India; Government schemes and agencies for small scale industries in rural, back ward and hilly areas- NSIC, DIC, NABARD.

Unit IX:- Internal Trade.

Meaning and types of internal trade; services rendered by a wholesaler and retailer; Types of retail Trade; Itinerant retailers- meaning and types; Fixed shop retailers-meaning and types: general store, single line stores, street stallholders, departmental stores, chain stores, super markets-concept; automatic vending machine-concept; Difference between internal and external trade; Role of Chambers of Commerce and Industry in promoting internal trade.

Unit X:- Nature and significance of management

Management-concept, objectives, importance; Management as Science, Art and Profession; Levels of management and their role; Management functions; Coordination – concept and importance.

Unit XI :-Principles of management

Principles of management - concept, and significance; Fayol's principles of management; Taylor's scientific management – Principles and techniques

Unit XII:- Management and Business Environment

Business Environment-concept, importance; Dimensions of business Environment; Impact of Govt. Policy changes on business and industry with special reference to liberalisation, privatisation and globalisation in India

Unit XIII:- Planning

Planning-Concept, Importance, limitations; Planning process, types of plans: Objective, strategy, policy, procedure, method rule, budget programme; Single use and standing plans-concept.

Unit XIV:- Organising

Organising-Concept and importance; Organising process; Concept of Functional and Divisional structures of organisation; Formal and Informal organisation-concept, advantages, disadvantages; Delegation-concept, elements and importance; Decentralisation- concept and importance; Difference between delegation and decentralisation.

Unit XV:- Staffing

Concept and importance of staffing; Staffing as a part of Human Resource Management, Staffing process; Recruitment-meaning; Sources of recruitment-types and their merits and demerits; Selection-concept; selection process; Training and development – concept and importance, various methods of training.

Unit XVI:- Directing

Directing-Concept and elements; Supervision-concept, function of a supervisor; Motivation-concept, Maslow's hierarchy of needs; Financial and non financial incentives; Leadership-concept and styles; Communication-concept, elements of communication process; Formal and informal communication-concept, merits, demerits, types of networks; Barriers to effective communication, improving communication effectiveness.

Unit XVII:- Controlling

Concept and importance of controlling; Relationship between planning and controlling; Steps in the process of control

Unit XVIII:- Financial Management

Concept and objectives of financial management; financial decisions: investment, financing and dividend-meaning and factors affecting ; Financial planning- concept and importance; Capital structure- concept and factors affecting; Fixed capital – concept and factor affecting its requirements.

Unit XIX:- Financial Markets

Financial markets-concept, functions and types; Money market and its instruments ; Capital market and its types; distinguish between capital market and money market; method of floatations in the primary market; distinguish between primary and secondary market; Stock exchange-meaning, functions and trading procedure; Security and Exchange Board of India(SEBI) - Objectives , functions.

Unit XX:- Marketing Management

Marketing –concept, functions and role; Difference between marketing and selling; Marketing management-concept, Philosophies; Marketing mix- concept and elements; Product-concept; Branding-concept, advantages; Packaging-meaning, levels, functions; Labelling-concept, functions; Price– concept, factors determining fixation of price; Physical distribution-concept, components; Promotion-concept, elements of promotion mix; Advertising- concept, role, objections against

advertising; Person selling – Concept and qualities of a good salesman; Sales promotion-concept, techniques; Public relations-concept and role.

Unit XXI:- Working Capital Management

Working capital-concept, classification, importance; Objectives of working capital; Determinants and estimation of working capital requirements; Financing and management of working capital.

Unit XXI:- Consumer Protection:-

Concept and importance of consumer protection; Consumer Protection Act 1986: meaning of consumer and consumer protection, rights and responsibilities of consumers, who can file a complaint against whom? ,redressal machinery and remedies available; Role of consumer organisations and Non Government Organisations.

Syllabus for Recruitment Examination of Post Graduate Teacher

Sub: - PGT (ACCOUNTANCY)

Financial Accounting & Financial Statement Analysis

- Accounting:- Meaning, objectives, qualitative characteristics of Accounting information, accounting principles accounting concepts, accounting standards cash and Accrual Basis of accounting.
- Process of accounting:- Vouchers, transaction, accounting equation, rules of debit and credit, book of original entry – journal and special purpose book, ledger, posting from journal and subsidiary books, Balancing of Accounts, Trial Balance and Rectification of Errors, Banks reconciliation statement,.
- Accounting for depreciation, provision and reserves, bills of exchange, Nonprofit organization, accounts of incomplete Records
- Computers in accounting:- Introduction to computers and accounting information system, application of computers in accounting, automation of accounting process, designing accounting reports, MIS reporting, data exchange with other information system. Readymade, customized and tailor made Accounting systems.
- Accounting and data base management system:- Meaning and concept of entity and relationship in an accounting system, Data Base Management System (DBMS) in accounting.

- Accounting of joint stock companies: - share capital, types of shares, accounting for issue, allotment forfeiture and re-issue of shares. Debentures – types, issue and method of redemption. Final Accounts of sole proprietor and Joint stock companies. Emerging trends of presentation of final account.
- Accounting for liquidation
- Financial statement Analysis:- Meaning, significance, limitation. Tools for financial statement Analysis – comparative statements, common size statements, trends analysis, accounting ratios.
- Funds Flow Statement and cash flow statement:- Meaning, objectives, preparation as per revised standard issued by ICAI.
- Cost accounting:- Nature, function, job costing, process costing, marginal costing, cost- volume- profit relationship, cost control and cost reduction techniques.
- Inflation accounting and accounting for Human Resource of an organization and social Responsibility.
- Partnership firms – Reconstitution of partnership (Admission, Retirement, Death & Dissolution), consignments and Joint ventures.