

DETAILED SYLLABUS FOR THE POST OF INSTRUCTOR IN COMMERCE

{TECHNICAL EDUCATION DEPARTMENT} - (Cat.No.: 020/2024)

(Total Marks - 100)

Part I : (40 Marks)

Module 1

Accounting (3 marks)

Financial Accounting- Concepts- Principles- Accounting standards- Accounts for a sole trader- Financial Statements – Final accounts of Sole Trader – Trading and Profit and Loss Account – Balance Sheet – Partnership Accounts – Admission and Retirement - Dissolution of Partnership Firm- Realisation Accounts and Capital Accounts- insolvency of a partner- accounting for consignment – Final Accounts of Companies- Computerised Accounting and usage of software in preparation of accounts.

Module 2

Financial Management (3 marks)

Financial Management- cost of capital – financing decision – capital structure – working capital management -Working Capital Cycle - Management of Cash – Receivables management- Inventory management- Dividend policy – Forms of Dividend- Types of Dividend Policies - Factors determining dividend – Theories of Dividend Policies - Stock Splits – Stock Repurchase.

Module 3

Cost Accounting (3 marks)

Introduction to Cost Accounting- Accounting and control of material cost-Accounting and control of labour cost- Accounting for overheads— Marginal costing – Standard costing – Breakeven analysis – Cost reduction – Cost management

Module 4

Management (3 marks)

Nature and Evolution of Management - Schools of Management Thought- planning- organising- controlling – directing – staffing – Leadership and theories – Motivation and theories – TQM

Module 5

Managerial Economics (3 marks)

Demand Estimation – Demand– elasticity of demand – price – income – advertisement –Demand forecasting - Theory of Production – Pricing Policy and Practices- Business cycle (3 marks)

Module 6

Company Administration (3 marks)

Introduction to Company Law- company management and administration - Constitution of Board of Directors- - Appointment – functions and responsibilities of Board of Directors - Board Committees- Audit Committee--Board Meetings- Disclosure and Transparency - Annual return- Winding Up -Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Procedure for Liquidation.

Module 7

Capital Market (3 marks)

Financial System in India- Financial System-Financial market – structure of the financial market–Capital market instruments - Primary Market - Methods of floatation of capital – Public issue – IPO – FPO - Procedure of public issue – Book building process- Secondary Market - Functions of the stock exchange –Dematerialization of securities – Major stock exchanges in India – BSE- NSE – Listing – Regulatory framework of financial market

Module 8

Fundamentals of Income-Tax (3 marks)

Income Tax Act- Basic Concepts -Assessment Year- Previous Year - Person – Assessee- Income- Gross Total Income- Total Income- Rates of Tax applicable to the Individual Assessee- income from salary- house property- business- capital gain and other sources- computation of total income – deductions and exemptions- tax planning – income tax returns.

Module 9

Marketing Management (2 marks)

Marketing of products and services - Consumer Behaviour- Process of Consumer Buying- Factors influencing Consumer Buying Decisions- Customer Relationship Management- Market Segmentation- Product-Meaning - Classification of products-Concept of the product item, product line and product mix -Product Life Cycle – stages of PLC- Promotion -Concept of push and pull mix-Types of promotion- Advertising-Personal selling, sales promotion, and public relations.

Module 10

Auditing (2 marks)

Audit Process- Internal Check – Preparation before audit -Audit Programme – audit process -audit notebook – audit working papers – audit files – internal control – internal check- Vouching and Verification- Auditors of Joint Stock Companies- Investigation vs Auditing.

Module 11

Environmental Studies (3 marks)

Ecology and Ecosystems- biodiversity and its conservation- natural resources- Industry and Environment- pollution- environmental pollution- causes – effects and control measures- waste management – reuse and recycling – solid waste management – social issues and the environment- human population and environment – value education- United Nations Sustainable Development Goals- greenwashing- sustainable finance.

Module 12

Informatics and Cyber Laws (3 marks)

Data- information- knowledge- knowledge management – open access- Use of IT in teaching and learning- educational software- social informatics- the digital divide- digital governance- IT application in medicine, healthcare, business, commerce, industry, defence, law- Artificial intelligence- Machine learning- Deep learning- cyberspace- cyber ethics- digital signature- digital certificate- IT Act 2000- Cybercrimes.

Module 13

Business Mathematics (3 marks)

Mathematical applications in business- payroll cost calculations- property tax calculations- exchange rates and currency conversion- mathematics for financial analysis- present and future value – time value of money- value of an annuity and the present value of annuity – financial ratios- dividend and interest calculations on investments.

Module 14

Entrepreneurship Development (3 marks)

Entrepreneurial competencies- qualities and skills of entrepreneur- EDP- MSME Act- sources of project idea- techniques of project appraisal- project report- start-up ideas- business incubation- DIC- SIDBI- SISI- NIESBUD- margin money- seed capital- industrial sickness.

Part II : Diploma in Commercial Practice (40 Marks)

Module 1. 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- Grammalogues 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.

Module 2. 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-Underline- 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-** Envelopes- 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

Module 3. 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.

Module 4. 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.

Module 5. 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..

Part III : GENERAL ENGLISH (20 Marks)

Module i. English Grammar (10 Marks)

1. Types of Sentences and Interchange of Sentences.
2. Different Parts of Speech.
3. Agreement of Subject and Verb.
4. Articles - Definite and Indefinite Articles.
5. Uses of Primary and Modal Auxiliary Verbs
6. Question Tags
7. Infinitive and Gerunds
8. Tenses
9. Tenses in Conditional Sentences
10. Prepositions
11. The Use of Correlatives
12. Direct and Indirect Speech
13. Active and Passive voice
14. Correction of Sentences
15. Degrees of Comparison

Module ii Vocabulary (10 Marks)

1. Singular & Plural, Change of Gender, Collective Nouns
2. Word formation from other words and use of prefix or suffix
3. Compound words
4. Synonyms
5. Antonyms
6. Phrasal Verbs
7. Foreign Words and Phrases
8. One Word Substitutes
9. Words often confused
10. Spelling Test
11. Idioms and their Meanings
12. Expansion and meaning of Common Abbreviations

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.