

An Online Platform for Aspirants KVS (PGT) | SYLLABUS

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COMMERCE – ACCOUNTANCY

Subject specific syllabus includes the concepts of NCERT/CBSE syllabus and Text Books however.

Foundation of Business

Meaning and features

Evolution and Fundamentals of Business

History of Trade and Commerce in India: Indigenous Banking System, Rise of Intermediaries, Transport, Trading Communities: Merchant Corporations, Major Trade Centres, Major Imports and Exports, Position of Indian Sub-Continent in the World Economy. Business—meaning and Characteristics, Business—profession and employment-Concept, Objectives of business Classification of business activities—Industry and Commerce, Industry-types: primary, secondary, tertiary Meaning and subgroups, Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising)—meaning, Business risk-Concept

Forms of Business organizations

Sole Proprietorship-Concept, merits and limitations, Partnership-Concept, types, merits and limitation of partnership, registration of a partnership firm, partnership deed. Types of partners. Hindu Undivided Family Business: Concept. Cooperative Societies-Concept, merits, and limitations. Company - Concept, merits and limitations; Types: Private, Public and One Person Company - Concept. Formation of company - stages, important documents to be used in formation of a company. Choice of form of business organization

Public, Private and Global Enterprises

Public sector and private sector enterprises – Concept. Forms of public sector enterprises: Departmental Undertakings, Statutory. Corporations and Government Company. Global Enterprises – Feature. Public private partnership – concept

Business Services

Business services – meaning and types. Banking: Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account. Banking services with particular reference to Bank Draft, Bank Overdraft, Cash credit. E-Banking meaning, Types of digital payments. Insurance – Principles. Types – life, health, fire and marine insurance – concept. Postal Service-Mail, Registered Post, parcel, Speed Post, Courier-meaning

Emerging Modes of Business

E-business: concept, scope and benefits

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Social Responsibility of Business and Business Ethics

Concept of social responsibility. Case of social responsibility. Responsibility towards owners, investors, consumers, employees, government and community. Role of business in environment protection. Business Ethics - Concept and Elements.

Finance and Trade-Sources of Business Finance

Concept of business finance. Owners' funds- equity shares, preferences share, retained earnings. Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD).

Small Business and Enterprises

Entrepreneurship Development (ED): Concept, Characteristics and Need. Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up. Intellectual Property Rights and Entrepreneurship. Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act). Role of small business in India with special reference to rural areas. Government schemes and agencies for small scale industries: National Small Industries Corporation (NSIC) and District Industrial Centre (DIC) with special reference to rural, backward areas.

Internal Trade

Internal trade - meaning and types services rendered by a wholesaler and a retailer, Types of retail-trade-Itinerant and small scale fixed shops retailers. Large scale retailers-Departmental stores, chain stores – concept. GST (Goods and Services Tax): Concept and key-features.

International trade:

Concept and benefits. Export trade – Meaning and procedure. Import Trade - Meaning and procedure. Documents involved in International Trade; indent, letter of credit, shipping order, shipping bills, mate's receipt (DA/DP). World Trade Organization (WTO) meaning and objectives.

Nature and Significance of Management

Management - concept, objectives, and importance. Management as Science, Art and Profession.Levels of Management. Management functions-planning, organizing, staffing, directing and controlling. Coordination-concept and importance.

Principles of Management



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Principles of Management- concept and significance. Fayol's principles of management. Taylor's Scientific management- principles and techniques.

Business Environment

Business Environment- concept and importance Dimensions of Business Environment- Economic, Social, Technological, Political and Legal. Demonetization - concept and features.

Planning

Concept, importance and limitation. Planning process. Single use and standing plans. Objectives, Strategy, Policy, Procedure, method Rule, budget and Programme.

Organising

Concept and importance. Organising Process. Structure of organisation- functional and divisional concept. Formal and informal organisation- concept. Delegation: concept, elements and importance. Decentralization: concept and importance.

Staffing

Concept and importance of staffing. Staffing as a part of Human Resource Management concept. Staffing process. Recruitment process. Selection – process. Training and Development - Concept and importance, Methods of training - on the job and off the job - vestibule training, apprenticeship training and internship training.

Directing

Concept and importance. Elements of Directing. Motivation - concept, Maslow's hierarchy of needs, Financial and non-financial incentives. Leadership - concept, styles - authoritative, democratic and laissez faire. Communication - concept, formal and informal communication; barriers to effective communication, how to overcome the barriers.

Controlling

Controlling - Concept and importance. Relationship between planning and controlling. Steps in process of control.

Financial Management

Concept, role 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 capital structure. Fixed and Working Capital - Concept and factors affecting their requirements.



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Financial Markets

Financial Markets: Concept. Money Market: Concept. Capital market and its types (primary and secondary). Stock Exchange - Functions and trading procedure. Securities and Exchange Board of India (SEBI)-objectives and functions

Marketing

Marketing – Concept, functions and philosophies. Marketing Mix – Concept and elements. Product - branding, labelling and packaging – Concept. Price - Concept, Factors determining price. Physical Distribution – concept, components and channels of distribution. Promotion – Concept and elements; Advertising, Personal Selling, Sales Promotion and Public Relations

Consumer Protection

Concept and importance of consumer protection. The Consumer Protection Act, 2019: Meaning of consumer. Rights and responsibilities of consumers Who can file a complaint? Redressal machinery Remedies available. Consumer awareness - Role of consumer organizations and NonGovernmental rganizations (NGOs

