

SYLLABUS**LECTURER (SCHOOL EDUCATION)****PAPER – II****COMMERCE****Part - I Senior Secondary Level**

- Principles of book-keeping.
- Subsidiary books, final accounts, adjustment entries, opening and closing entries.
- Trial balance and rectification of errors.
- Depreciation, provisions and reserves.
- Partnership accounts.
- Company accounts- issue of shares, forfeiture and re-issue of shares, redemption of shares and debentures.
- Computers in accounting.
- Business organization– sole, partnership and joint stock company.
- Principles of management – concept, nature and significance.
- Capital markets and types – primary and secondary market.
- Marketing - meaning, functions and role.
- Statistics for economics – measures of central tendency, measures of dispersion and introduction to index numbers.
- Rural development – key issues.
- Employment - problems and policies.
- Economic reform since 1991 – need and main features – liberalization, globalization and privatization.

Part- II Graduation Level

- Financial statements: meaning and importance.
- Tools for financial statement analysis.
- Cash flow statement.
- Cost accounting – meaning and definition.
- Elements of cost – material, labour and overhead.
- Auditing – meaning and objectives.
- The Indian Contract Act, 1872 (Section 1 to 75).
- Consumer Protection Act, 2019.
- Functions of management– planning, organizing, staffing, directing and controlling.
- Human resources: meaning, scope, role and functions.
- Meaning and nature of entrepreneurship.
- Economic environment– meaning, factors affecting economic environment.

- Basic features of Indian economy.
- New economic policies and its effects.
- Foreign trade of India– volume, composition, direction and export promotion.
- National income– definition, measurement, distribution and economic welfare.

Part- III Post Graduation Level

- Management accounting– meaning and functions.
- Working capital management.
- Capital budgeting. • Business statistics– probability.
- Consumer behavior and buying motives.
- Marketing research.
- Role of advertising in marketing.
- Recent trends in management.
- Demand and demand forecasting.
- Public finance– central budget, deficit finance and fiscal management.
- Problems of Indian banking- central and commercial banking system, banking sector reforms.
- Monetary and fiscal policies.

Part – IV (Pedagogy, Teaching Learning Material, Use of Computers and Information Technology in Teaching Learning)

I. Pedagogy and Teaching Learning Material (Instructional Strategies for Adolescent Learner)

- Communication skills and its use.
- Teaching models- advance organizer, concept attainment, information processing, inquiry training.
- Preparation and use of teaching-learning material during teaching.
- Cooperative learning.

II. Use of Computers and Information Technology in Teaching Learning

- Concept of ICT, hardware and software.
- System approach.
- Computer assisted learning, computer aided instruction