

# **SYLLABUS FOR LECTURER (10+2) COMMERCE**

## **MANAGEMENT AND ORGANIZATIONAL BEHAVIOR**

### **Management Thought**

The need for theory and techniques of management; management and system approaching contingency or situational management early contributions of management; F.W. Taylor scientific management thought; Fayel's contribution. The emergence of the behavioral science; systems theory critics of the emergence of modern management thought.

### **Introduction**

Significance & meaning of OB, Relationship between management and organizational Behaviour, characteristics and concepts of the field, emergence of OB, Ethical perspectives of OB.

### **Perception**

Individual perception: Definition and importance, perceptual process, perceptual selectivity, Emergence of organizational selectivity, perceptual organization, perception and character, Managerial implications of perception.

### **Learning**

Learning: Meaning and components of learning process, learning theories, reinforcement principle, managerial implications.

### **Personality**

Meaning of personality, states in personality over, determinates of personality, self determination Vs environmental determinism, theories of personality, difference between personality ethics and character ethics, implications for management.

### **Motivation**

Motivation: Process motivation, theories of motivation, Alderier's ERG theory, McClelland's need theory, Victor Vroom's expectance theory, equity theory of Stacy Adams.

### **Transactional Analysis**

Meaning, levels of self awareness and changes in awareness ego status, life script, life positions, transactions stroking, psychological games benefits and uses of transactional analysis.

### **Group Dynamics**

Group dynamics: Definition and importance, types of groups, group formulation, group development group composition, group performance factors. Principle centered approach to team development.

### **Job Stress**

Meaning & background, causes and consequences of job stress, coping strategies for job stress. Role of spiritual factors in job stress.

## **QUANTITATIVE TECHNIQUES**

### **Association of Authorities**

Introduction, notation, terminology, consistency of data, association and disassociation. Comparative study of methods, proportion methods, Yule's coefficient of association and coefficient of colligation, partial and illusory association.

Quantitative techniques and decision making, role of QT in business decision, making, behavioral and managerial considerations for implementing quantitative analysis.

Probability - introduction to basic probability concepts, addition theorem and multiplication theorem, bayes theorem, binomial distribution, poisson distribution normal distribution. and sampling designs & sample method, theoretical basis of sampling, essentials of sampling, methods sampling & non-sampling errors, reliability of sample.

### **Decision theory and theory of games.**

Decision environments, criteria for decision making under conditions of uncertainty and risks, utility as a basis of decision criterion. Types of games saddle point, value of the game, mixed strategies.

### **Linear Programming**

Formulation of linear programming problem, graphical solution, simplex method, transportation & assignment problems,

### **Tests of significance**

Tests of significance for large samples test &  $X^2$  Test, Single factor, ANOVA and two ways classification model.

## **HUMAN RESOURCES MANAGEMENT**

### **Personnel Function**

Nature, approaches and functions of HRM, organization of personal department. principles of personnel management and personnel policies, place of personnel department in an organizational structure, future of personnel management and changing role of personnel management.

### **Organizational Entry**

Job analysis, Job description, job specification, recruitment and selection, policy issues sources of recruitment. The selection process.

### **Training Development**

Need for operative training and executive development, operative training methods principles and process of training, management development programme, evaluation of training and development effort.

**Performance Appraisal**

Aspects of employee performance need of performance appraisal, factors affecting subjective appraisal, appraisal system, Performances purposes.

**Industrial Relations**

Concept, parties, changing pattern of JR. JR system.

**Grievance Handling**

Causes & consequences of grievance, grievance handling, model grievance procedure.

**Collective Bargaining**

Nature and forms of collective bargaining process.

**Discipline**

Concept of discipline causes of indiscipline, rules and penalties, administration of disciplinary programme.

**Participated Management**

Nature, levels and schemes of participative management. Experiences in participative management.

**Industrial Disputes**

Causes, consequences and manifestations. Prevention and settlement of disputes. State intervention, conciliation, arbitration and adjudication.

**PRODUCTION AND OPERATIONAL MANAGEMENT****Introduction**

Concepts, objectives, production models, product selection, design and development.

**Work Environment**

Plant location locational factors, locational theories, dimensional analysis, Brown & Gibson model techniques for selection of site-split location, multi-plant location.

**Plant layout**

Plant layout -need, principles, types choice & procedure of layout

**Lavatory Management**

Need for inventory management, inventory control techniques, economic order quantity model economic production quantity model, assumptions under lying both models. Safety /buffer stock.

**Quantitative Framework**

Linear programming problem formulation, graphical solutions and simples method. Transportation problems, assignment problems.

**Materials Management**

Integrated concept, materials planning and budgeting, purchasing research, vendor selection, vendor rating, negation, learning curve concept, make or buy decision.

**Production Planning & Control**

Need, planning and actions, Control tools - Aggregate planning, PERT and CPM-construction of Network diagram.

**Demand Forecasting**

Importance, subjective or predictive forecasting. Methods, simple regression model, time series forecasting.

**Quality Control**

Need, objective of quality control, quality costs, control techniques.

**MARKETING MANAGEMENT****Marketing Management**

Concept, scope and evolution, marketing concept, marketing mix and global marketing, future challenges to marketing, marketing segmentation, marketing segmentation strategies.

**Strategies marketing planning**

Strategic planning process analyzing the objectives Designing business portfolio. Competitive marketing strategies. situation. Corporate mission and Developing the marketing mix.

**Consumer Behaviour**

Stages in the buying process - buying motives, factors affecting buyer behaviour, sales forecasting marketing segmentation, marketing research.

**Product planning & Development**

Conceptual framework, classification of consumer and industrial products. Products innovation, diversification & product mix. Development of new products & product life cycle.

**Pricing Policies & strategies**

Importance of pricing in marketing mix, pricing objectives, objectives, policies & strategies, pricing in actual practice. Resale price maintenance (RPM)

**Marketing Channels**

Role of distribution channels in marketing. Types of channels and factors affection choice of channel, channel strategy decisions. Channel conflict.

**Marketing information system**

Marketing information system, scope and components, MIS vs MR, Marketing research procedure and techniques.

**Personal Selling and production**

Personal Selling and the marketing mix, production as a communication. Elements of promotional mix, promotional

objectives and strategies.

### **Advertising**

Purpose, functions types of advertising. The organization of advertising departments and agencies. Advertising campaign. Designing and developing advertisement message, media selection, testing the advertising effectiveness--ethics in advertising.

## **BUSINESS TAXATION**

### **Classification and choice of Taxes**

Single Vs Multiple tax system, Proportional Vs progressive taxes, Direct Vs indirect taxes, Value added tax, CENV A T scheme. Tax evasion Vs tax avoidance.

### **Incidence and Shifting**

Concept of incidence and shifting. Impact Vs incidence and shifting. Forward and backward shifting.

### **Tax planning**

Tax planning concept, Tax planning differentiated from, tax evasion and tax avoidance. Scheme of MAT, Zero tax companies, Computation of book-profits under MAT.

### **Tax Planning and Financial Management**

Capital structure of a company and tax consideration, Tax as a variable in computing cost of capital, Tax consideration in dividend policy and bonus share issue. Tax consideration in mergers, acquisition, consolidation and takeovers.

### **Tax Management**

Permanent account number and tax deduction account number, deduction of tax at source, pay as you earn scheme, computation of advance tax, interest payable for shortage of tax installment. Demand, Refund and recovery of tax.

### **Wealth Tax Act, 1957**

Chargeability, Meaning of assets, Deemed assets, Exempted assets, Valuation of assets, Computation net wealth and wealth tax liability, Valuation of immovable properties under wealth tax rules.

### **Central Excise Act, 1944**

Meaning and nature of levy of excise duty, Types of duties, Valuation procedure of goods, Exemptions from excise duty levies. Demand, refund, remission and recovery.

### **Customs Act, 1962**

Nature of custom duty, Procedure of import and export. Baggage rules. Assessment of custom duty and imports and baggage's

### **Central Sales Tax Act, 1956**

Features of central sales tax law and its objectives, formulation of principles. Registration of dealers. Rate, Levy and collection of tax, Computation of taxable turnover and sales liability.

## **ACCOUNTING AND FINANCE**

### **Introduction**

Accounting concepts and conventions, International accounting standards and Indian accounting standards, Depreciation accounting and inventory valuation. Corporate restructuring :Mergers acquisition, consolidation and take over.

### **Analysis and Interpretation of financial Statements**

Meaning and types of financial statement, Tools of financial analysis. Ratio analysis fund flow and cash flow analysis, Statement changes in financial position.

### **Budget and Budgetary Control**

Classification of budgets, Flexible budgets sales budget and cash budget, Zero Base budgeting. Responsibility accounting. Performance budgeting.

### **Marginal and Absorption Costing**

Income determination under marginal costing and absorption costing. Difference between marginal costing and absorption. Break even analysis algebraic methods. Differential costing.

### **Standard Costing**

Concept of standard costing. Fixation of standards for various components of cost. Variance analysis for decision making and control. Disposition of variances.

### **Cost of Capital and investment Decisions**

Concept of cost of capital Measurement of cost of debt. Preference, Equity and retained earnings. Concept of capital budgeting. Techniques of economics appraisal of capital projects, capital budgeting under conditions of uncertainty and risk.

### **Working Capital Management**

Various concepts and approaches to working capital. Assessment of working capital requirement. Receivables management, problems of receivables management. formulations of credit and collection and collection policies. Factoring in India. Inventory management: Techniques of inventory control: Cash management: determination of optimum cash balance: Cash planning.

### **Capitalization and Capital Structure**

Concept over and under capitalization, theories of capital structure Analysis assessing corporate debt capacity of a firm, leverage, indifferent point designing and appropriate capital structure.

### **Dividend Decision and Policies**

Concept, Relevance and irrelevance of dividend decision, Walter model, Gordon's Model, M-M-Hypothesis, Different dividend policies, Stock Dividend, Stock split and buy-back of shares, Optimum dividend policy.

## **MANAGEMENT OF FINANCIAL INSTITUTIONS AND SECURITY ANALYSIS**

### **Financial Institutions and Economic Growth**

Capital growth and capital formation, savings, Investments and finance: Role of financial institution in capital formation; composition and structure of money and capital markets including development banks. Investment institutions and mutual funds.

### **Financial Markets**

Financial systems, need and structure, financial markets Primary and Secondary market, Capital and money market. Govt. securities market. Regulation of securities market. SEBP functions, guidance's disclosures and investor protections.

### **Development Banks**

Rationale of development banks, Financing and promotional role of development banks; Organization and management setup, objectives, operation and evaluation of L.F.C.I IDBI, S.F.C.S, UTI, ICICI, LD.A, LB.R.D.

### **Financial Instrument**

Long term government securities, PSU bonds, Equity shares, Preference shares, Debentures (HCD, PCD and FCD), short term treasury bills, Call loans, Commercial bills, Commercial papers and inter-corporate deposits. New financial instruments. Fully convertible preference shares, Preference share with warrants attached. Financial derivatives-options and futures.

### **Financial Services**

Classification of financial services, Merchant Bankers, Under writer, Brokers, leasing, Hire purchase, factoring, Venture capital, Credit rating securitization of debt.

### **Security Analysis**

Risk and return analysis the risk return framework, types risk, Risk measurement and evaluation -SD. Variance and beta calculation and their interpretation. Factors in investment decision.

### **Fundamental analysis**

Objectives, stages of fundamental analysis Economic analysis. Tools & factors, sources of information. Economic forecasting.

### **Industry Analysis**

Identification of prospective industry-key factors and their impact. Life cycle of industry. Analysis of competitive conditions.

### **Company Analysis**

Selection of company, analysis of quantitative and qualitative factors SWOT Anal and financial analysis, Dividend capitalization approach and price earning multiple approach. **Multinational Banking**

Origin of multinational Banking, operating pattern of multinational banks in India, functions of multinational banks in host countries.

**Sd/-  
Secretary & COE  
JK PSC**