

SYLLABUS FOR COMPUTER BASED RECRUITMENT TEST (CBRT)
FOR THE POST OF ASSISTANT PROFESSORS IN GOVERNMENT COLLEGE
(COMMERCE)
UNDER
DIRECTORATE OF HIGHER EDUCATION
(Advt No. 10 Year 2024)

I. General English including Grammar - 05 marks

II. General Knowledge, Current Affairs and Events of National and International Importance - 10 marks

III. Logical Reasoning and Analytical Ability - 10 marks

IV. Core: - 50 marks

Unit 1: Financial, Cost, and Management Accounting

- Principles and Types of Accounting
- Financial Statements
- Ratio Analysis
- Break-Even Analysis
- Marginal and Standard Costing
- Costing for Decision Making
- Budgetary Control and Responsibility Accounting

Unit 2: Indian Capital Markets and Financial Services

- Primary Market: Types of Issues, Market Capitalization
- Secondary Market: Trading Methods, Clearing, and Settlement
- Financial Services: Leasing, Factoring, Venture Capital, Credit Rating

Unit 3: Concepts of Functional Management and International Business

- Financial Management: Risk and Return, Capital Budgeting
- Human Resources Management: Recruitment, Training, Performance Appraisals
- Marketing Management: Marketing Mix, Consumer Behaviour, E-commerce
- International Business: FDI, MNCs, Regional Economic Integration, Exchange Rate Mechanisms

Unit 4: Taxation and Tax Planning

- Basics of Taxation, Residential Status, Exempted Incomes
- Computation of Taxable Income for Individuals and Companies
- GST: Registration, Input Tax Credit, Payment of Taxes

Unit 5: Business Statistics and Research Methodology

- Research Process and Design
- Data Collection and Analysis
- Hypothesis Testing and Interpretation of Data
- Correlation and Regression Analysis

Note:

Duration for C.B.R.T : 90 Minutes
Maximum Marks for C.B.R.T : 75 Marks