

**SYLLABUS FOR COMPUTER BASED RECRUITMENT TEST (CBRT)**  
**FOR THE POST OF ASSISTANT PROFESSORS IN GOVERNMENT COLLEGE**  
**(COMMERCE)**  
**UNDER**  
**DIRECTORATE OF HIGHER EDUCATION**  
**(Advt No. 05 Year 2025)**

**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**