

**SYLLABUS FOR COMPUTER BASED RECRUITMENT TEST (CBRT)**  
**FOR THE POST OF ASSISTANT PROFESSORS IN GOVERNMENT COLLEGE**  
**(COMMERCE)**  
**UNDER**  
**DIRECTORATE OF HIGHER EDUCATION**  
**(Advt No. 07 Year 2023)**

**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**

Accounting - Branches of Accounting - Principles of Accounting - Types of Accounting - Methods of Accounting - Concepts - Conventions - Accounting Standards - Financial Statements - Types of Financial Statements -- Ratio Analysis - Break-Even Analysis - Marginal Costing - Standard Costing - Costing for Decision Making - **Pricing Decision and Relevant Cost Analysis**- Transfer Pricing - Activity Based Costing - Target Costing - Balance Score Card - Linear Programming - Transportation Costing - Budgetary Control - Responsibility Accounting

**Unit - 2 - Indian Capital Markets and Financial Services**

**Primary Market:** Meaning - Kinds of Issue - Market Capitalization- Public - Issue Vs Private Issue - Initial Public Offer - Book Building Process - Foreign Capital Issuance: ADR's and GDR's - Pricing of Securities - **Secondary Market:** Trading Methods -Membership in Stock - Exchanges - NEAT System - Trading Procedures and Systems -Clearing and Settlement - International Stock Exchanges - Financial Services - Leasing and Hire Purchase - Hire Purchase- Factoring and Insurance - Venture Capital - Credit Rating - Securitization - Depository Services

**Unit - 3 - Concepts of Functional Management and International Business**

**Financial Management** - Risk and Return Analysis - Valuation of Financial Securities - Capital Structure Decisions - Financial and Operating Leverage - Cost of Capital - Capital Budgeting Decisions - Working Capital Management - Dividend Policies and theories. **Human Resources Management** - Concepts - Human Resource Planning -Job analysis - Job Description - Job Specifications - Recruitment - Selection - Training and Development - Compensation - Performance Appraisals - Industrial Relations in India - Health, Safety, Welfare and Social Security. **Marketing Management** - Concepts - Functions - Marketing Vs Selling - Marketing Environment - Marketing Mix - Product Decisions - Pricing Decisions - Distribution Mix - Promotion Mix - Marketing Segmentation - Consumer Behaviour - Service Marketing - Recent trends in Marketing - E-commerce, E-marketing, E-Retailing, Relationship marketing, Mobile marketing, Green marketing

**International Business and Management** - Foreign Direct Investment - Balance of Payment and Balance of Trade - Multinational Corporations (MNC) - Joint Ventures - Regional Economic Integration - SAARC - ASEAN - EC - NAFTA - International Financial Institutions - IMF- World Bank - International Financial Instruments - Global Depository Receipts (GDR) - American Depository Receipts (ADR) - Foreign Exchange Markets - Exchange Rate Mechanisms - Risk Management - Derivatives - Futures - Forwards - Options

#### **Unit - 4 - Taxation and Tax Planning**

Basic Concepts, Residential Status and Tax Incidence, Exempted Incomes, Computation of Taxable Income under various heads - computation of taxable income of Individuals and Firms - Assessment of Companies- Deduction of Tax - Filing of returns - types of Assessments - Defaults and penalties - Tax Planning - Tax evasion and tax avoidance - Methods of tax planning - Exemption from GST - Composition scheme in GST - Input Tax Credit - utilization of input tax credit - input service distributor - Basic procedures in GST - Registration under GST - Tax invoice, credit and debit notes - Payment of taxes by cash and through input tax credit - returns under GST - Assessment - Demands and Recovery - Refunds - Rates of Tax.

#### **Unit - 5 - Business Statistics and Research Methodology**

Introduction - Meaning and importance of Research - Process - Types and methods of Research - Types of Research Reports - Research Design - Developing Research Proposal. Data types, Data Collection and analysis, Sampling, need, errors, methods of Sampling, Normal Distribution, Hypothesis testing, Analysis and Interpretation of Data. Correlation and Regression, Small Sample tests of Significance - t test, F-test and Chi-square test.

#### **Note:**

**Duration for C.B.R.T : 90 Minutes**

**Maximum Marks for C.B.R.T : 75 Marks**