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Commerce and Accountancy Syllabus for Uttarakhand  
State Civil Services Main Exam-2011

## COMMERCE AND ACCOUNTANCY

### PAPER-I

#### ACCOUNTING AND FINANCE

##### PART-I : Accounting, Auditing and Taxation

**Accounting as a Financial Information System** – Impact of behavioural sciences. Methods of accounting of changing price levels. Current Purchasing Power (CPP) and current cost accounting. Advanced Problems of company accounts-Amalgamation, absorption and reconstruction of companies. Valuation of shares and goodwill.

**Important Provisions of the Income-tax Act, 1961** – Definition, Residence & Tax liability, Charge of Incometax, Exemptions, Depreciation allowance. Simple problems of computation of income under the various heads and determination of assessable income of Individuals and Firms. Incometax authorities.

Nature and functions of cost accounting, cost Classification. Techniques of segregating semivariable costs into fixed and variable components. Job costing. Methods of Pricing of Issue of Materials. Reconciliation of cost and financial accounts. Marginal Costing. Cost volume-Profit relationship-Algebraic formulae and graphical representation, shut-down point. Techniques of cost control and cost reduction, budgetary control. Flexible budgets. Standard costing and variance analysis. Responsibility accounting. Bases of charging overheads and their inherent fallacy, Costing for pricing decision.

**Significance of the Attest-function** – Programming the audit work-valuation and verification of assets, fixed, wasting and current assets- Verification of liabilities. Audit of limited companies.

Appointment status, power, duties and liabilities of the auditor. Auditor's report. Audit of share capital and transfer of shares. Special points in the audit of banking and insurance companies.

##### PART-II : Business Finance and Financial Institutions

Concept and scope of Financial Management-Financial goals of corporations, Capital budgeting-Rules of the thumb and Discounted cash flow approaches incorporating uncertainty in investment decisions. Designing an optimal capital and the controversy surrounding the Modigliani and Miller model. Source of raising short-term, intermediate and long-term finance. Role of Public Deposits and convertible debentures. Norms and guidelines regarding debt-equity ratios. Determinants of an optimal dividend policy, optimising models of James E Walter and John Lintner. Forms of dividend payment. Structure of working capital and the variables affecting the level of different components. Cash flow approach of forecasting working capital needs. Profiles of working capital in Indian industries. Credit management and credit-policy. Consideration of tax in relation to financial planning and cash flow statements.

Organisation and deficiencies of Indian Money-Market. Structure of assets and liabilities of commercial banks. Achievements and failures of nationalisation. Regional rural banks. Recommendations of the P.L. Tandon Study Group on following of bank credit, 1979 and their revision by the Chore Committee, 1979. Assessment of the monetary and credit policies of the Reserve Bank of India. Constituents of the Indian Capital Market. Functions and working of All India term financial institutions (IDBI, IFCI, ICICI and IRBI). Investment policies of the Life Insurance Corporation of India and the Unit Trust of India. Present state of stock exchanges and their regulation. Opening of new private banks in India during recent past.

Provisions of the Negotiable Instruments Act, 1881 relating to crossings and endorsements with particular reference to statutory protection to the paying and collecting bankers. Salient provision of the banking Regulation Act, 1949 with regard to chartering, supervision and regulation of banks.

**PAPER-II**

**ORGANISATION THEORY AND HUMAN RESOURCE MANAGEMENT**

**PART-I Organisation Theory**

Nature and concept of organisation. Organisation goals; primary and secondary goals, single and multiple goals, ends-means chain. Displacement, succession, expansion and multiplication of goals. Formal organisation: Types structure; Line and staff, Functional, matrix and project, informal organisation: functions and limitations.

**Evolution of Organisation Theory:**

Classical, Neo-classical and system approach. Bureaucracy: Nature and basis of power, sources of power structure and politics. Morale and productivity, leadership; Theories and styles; management of conflicts in culture to organisation, transactional, analysis, significance of culture to organisation. Limits of rationality. Organisational change, adaptation, growth and development, organisational control and effectiveness. Public accountability of organisations.

**PART-II Human Resource Management**

Meaning and Importance of Human Resource Management Industrial labour in India and its management, Absentism and Labour Turn-over in Indian Industries. Nature and scope of Industrial Relations, Workmen's education, Workers participation in Management: Philosophy, Rationale, present day state of affairs, and its future prospects. Industrial Relations in Public Enterprises.

Role of Personnel Department in an organisation, Executive Development, personnel policies, Personnel audit and Personnel research.

Wage and wage differentials, Wage Policy in India, Legislature measures for wage administration in India, wages in Indian Industry and agriculture.

**Theories of Unionism, Trade Union Movement in India:** Growth and structure, Role of outside leadership. Collective bargaining: Approaches, Conditions, limitations and its effectiveness in India.

International Labour Organisation and India.

**Prevention and Settlement of Industrial Disputes in India:** Settlement machinery, preventive measures and other measures in practice.