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Commerce Syllabus for Uttarakhand State Civil  
Services Preliminary Exam-2011

## COMMERCE

### PART-I ACCOUNTING

**Accounting:** Nature, Scope and Objectives, uses of Accounting: as an Information System, as an aid to Management and other users of accounting information.

Principles of Accounting; Accounting concepts, conventions and Equations. Capital and Revenue Receipts and expenditures. Depreciation Accounting. International and Indian Accounting Standards.

Preparation of Final Accounts of Sole Proprietorships.

**Partnership Accounting:** Problems relating to Admission, Retirement and Death of a Partner Dissolution of a firm including piecemeal distribution among partners.

**Company Accounting:** Issue of shares and Debentures; Redemption and conversion of Debentures; Treatment of Profits prior to Incorporation; Capitalisation of Profits and Issue of Bonus Shares, Statutory provisions regarding preparation of Final Accounts of Companies.

**Accounting of Non-Trading Organisation-** Receipt & Payment Account, Income and Expenditure Account. Preparation of accounts from incomplete records. Valuation of Goodwill and shares.

**Auditing:**

**Auditing:** Nature, Basic principles and objectives.

**Techniques of Auditing:** Examination of documents and vouchers, Physical verification, Direct confirmation, Test checking and sampling.

**Planning an Audit:** Audit Programme, working papers and Audit Process-Internal Control Internal Check and Internal Audit and their effects on Audit Programme.

**Audit of different business organizations:** Audit of sole proprietary and Partnership Firms and Joint Stock Companies.

### PART-II

#### BUSINESS ORGANISATION, MANAGEMENT AND SECRETARIAL PRACTICES

**Different forms of Business Organisations:** Their main features. Sole Proprietorship and Joint Hindu Family Business.

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**Partnerships** – Characteristics, Registration, Partnership Deed; Rights, duties and liabilities of partners; Admission, Retirement and Death of a Partner; Dissolution of a Partnership Firm.

**Joint Stock Company:** Characteristics and Types: Formation and Incorporation of Companies Types of Securities and methods of their issue. Doctrines of Indoor Management, Constructive notice and Ultra vires.

Cooperative, Public Enterprises- their forms of organisation.

**Business combination:** Types and importance. Monopolies and Restrictive Trade Practices Modernisation and Restrictive Trade Practices. Modernisation and Rationalisation of Business and industrial organisation.

Social Restrictive of Business in a liberalised economy.

**Foreign Trade:** The theory of comparative cost, Import and Export Trade, Procedure and Financing of Import and Export Trade. Export-Promotion: Techniques and Incentives, EXIM Bank.

**Insurance:** Principles and practices of Life, Fire, Marine and General Insurance. Insurance business in global scenario, Privatisation of insurance business in India.

**Management:**

**Management:** Concept, scope and functions.

**Planning-** Objectives and strategies.

**Organising** – Organisational structure, Formal and Informal Organisation Levels of Authority Line and Staff organizations, Centralisation, Decentralisation and Delegation of Authority.

**Staffing**- Selection, Placement and Training, Wage and Salary Administration, Job specification and job Evaluation.

**Directing**: Principles and strategies.

Leadership, Communication and Motivation.

**Coordination**: Concept and Methods.

**Control**: Principles and Practices, Setting Performance standards & evaluation, corrective actions. Span of Control.

Management by objectives, Management by exception, Management of change and crisis management.

**Office Management**:

Principles and scope, system and routines, handling and maintenance of Office Records Modern aids to Office Management- Office equipments and machines, Automation and computersation. Rationalisation of office services.

**Company Secretary**:

Qualifications, appointment, role and functions; Rights, Duties and Liabilities of a company secretary; Drafting of Agenda and Minutes;

**Marketing Management**- Concept, segmentation. Promotion decisions.