

## COMMERCE ( CODE NO. 12 )

### **1. Theoretical Accounting**

Nature, Objectives, Principles, Concept, Convention & limitation, Accounting Process.

### **2. Practical Accounting**

Final Accounts with Adjustments, Capital and Revenue Items, depreciation Reserves -Provisions and Funds.

### **3. Partnership Accounts**

Partnership deed, Admission, Retirement, Death and dissolution.

### **4. Company Accounts**

Issue, forfeiture and re-issue of shares, Issue of Right and Bonus Shares, Issue and Redemption of Debenture, Final Accounts, Analysis and Interpretation of Published Accounts.

### **5. Cost Accounts**

Nature, objectives & importance, Elements of cost, Cost-sheets, Tenders, Reconciliation of cost and Financial Accounts.

### **6. Auditing**

Nature, objects and importance; Audit Programme, Appointment of Auditor, Rights, Duties and Liabilities of an Auditor.

### **7. Management**

Concepts - traditional & Modern Functions of Management : Planning, Organisation, Staffing, Direction, co-ordination & control, decision making , Communication Professional Management.

### **8. Secretarial Practics**

Appointment of company secretary, Rights, duties and liabilities of company secretary, position of Company Secretary Meetings-Drafting, Notice, Agenda & minutes.

### **9. Commercial Maths.**

Simultaneous Equations, Calculation of Average, Ratio, Commission, Profit & Loss and Interest- Simple & Compound.

### **10. Different Dimensions of Commerce**

- (1) Entrepreneurship - Nature, Functions and importance.
- (2) Stock exchange - Functions and Importance.

- (3) Multi national companies & their functions.
- (4) Factors affecting Business Environment.
- (5) Characteristics of E-commerce.
- (6) Application of Computers in business.