

## **STET (Commerce) Syllabus.**

**I Specified Subject Matter- Commerce- 100 Marks**

**Unit – I – Financial Accounting- Marks 15**

- Basic Concept of Book Keeping & Accounting.
- Preparation of subsidiary books of business.
- Preparation of Journal and Ledger
- Preparation of Trial Balance
- Principles of Accounting
- Preparation of Final Account of Trading concern
- Preparation of Final Account of Non – Trading concern
- Single Entry System.
- Hire-Purchase-System
- Instalment Payment System
- Dissolution of partnership firm- a case of solvency of partner
- Dissolution of partnership firm- a case of insolvency of partner
- Royalty Account
- Branch Account.
- Departmental Account.

**Unit- II – Auditing- 10 Marks**

- Introduction, meaning, objectives, & classification of Audit
- Internal Check and Internal Audit.
- Audit procedure-Audit programme,
- Vouching,
- Valuation and Verification of Assets and Liabilities,
- Audit Report-Types.
- Company Audit-
- Qualification and disqualifications of Company Auditor-
- Rights, duties & liabilities of Company Auditor.
- Audit of Educational Institution and non-profit Company.

**Unit- III – Business Law: Marks 10**

- The Indian contract Act 1872-Essential elements of Contract, kinds of contract, Law relating to offer and Acceptance, Consideration, competency to contract and free consent, Discharge of Contract.
- Sale of Goods Act 1930: Sale and agreement to sell, Law relating to conditions and warranty, sale by non-owner, Rights of unpaid seller,

- Indian Negotiable Instruments Act 1881: Type of negotiable Instruments.
- The Partnership Act 1932: Concept of partnership, Registration of a firm, Rights, Duties & Liabilities of a partner, Mode of dissolution of Partnership and Firm.
- Consumer's Protection Act 1986: Objectives & Machinery for consumer Protection, Types of consumers.

**Unit- IV – Corporate Accounting:**

**Marks 15**

- Accounting for share Capital and debenture issue-
- Forfeiture and Reissue of forfeited shares,
- Redemption of Preference shares & debenture.
- Preparation of Final Account of a company as per company's Act-2013.
- Amalgamation of Companies.
- Accounting treatment for Internal Reconstruction.
- Accounting for Banking company
- Accounting for Insurance company.
- Accounting for Depreciation.

**Unit- V –Cost Accounting:**

**Marks 10**

- Meaning, Objectives, and Scope of Cost Accounting
- Its relationship with Financial Accounting & Management Accounting.
- Methods of costing.
- Elements of cost.
- Pricing of materials issued from Store.
- Classification, Allocation & Absorption of overheads.
- Methods of costing- unit costing,
- Job costing,
- Process costing
- Contract costing.

**Unit- VI –Management Accounting:**

**Marks 15**

- Meaning, nature, and scope of Management Accounting.
- Techniques of Management Accounting.
- Tools of Analysis of Financial statements.
- Scope and Significance of Financial Analysis
- Ratio analysis,

- Comparative analysis
- Fund Flow Analysis
- Cash Flow Analysis.
- Distinction between Cash Flow Statement and Fund Flow Statement.
- Inventory valuation Techniques.

**Unit- VII –Income Tax-**

**Marks 10**

- Concept, Objective and Types of Taxes-
- Direct and Indirect taxes.
- Residential Status & Computation of tax liability,
- Exemptions of income under section–10.
- Deductions under Section-80.
- Computation of income under- various Heads: -Salary, House property,
- Brief Introduction to-e-Filing.
- Basic Concept of Goods & Service tax (GST),
- Structure of GST,
- Exemptions from GST and Input tax credit.

**Unit- VIII –Business Mathematics and Statistics: Marks 15**

- Mathematics for finance.
- Simple and compound Interest-
- Annuities-Discout and present values,
- Basic calculus-
- Rules for differentiation Matrix Theory,
- Determinants- Matrix operation, Business Applications.
- Statistics- Definition, scope, and limitations,
- Sources and Collection of data,
- Measures of central tendency- Mean, Median, Mode.
- Measures of Dispersion: Range, Mean Deviation, Standard Deviation
- Correlation: Karl Pearsons's correlation and Rank correlation,
- Time series: Components of Time series.
- Index Number: Methods of Construction and Measurements.

<b>II</b>	<b>Art of Teaching, Other skills</b>	<b>Marks 50</b>
	<b>(A) Art of Teaching</b>	<b>Marks 30</b>
	<b>(B) Other skills</b>	<b>Marks 20</b>

**(A) Art of Teaching**

1. Teaching & Learning: - Meaning, Process & Characteristics.
2. Teaching Objectives and Instructional objectives: Meaning & Types, Blooms Taxonomy.
3. Teaching Methods: - Types and its Characteristics, Merit, and demerits of Methods.
4. Lesson Plan: - Types and Format & Various Model.
5. Microteaching & Instructional analysis.
6. Effective ecosystem of Classroom.
7. Textbook and library
8. Qualities of Teacher.
9. Evaluation & Assessment for learning.
10. Curriculum.
11. Factors affecting teaching and learning.
12. Teaching Aids and Hands on learning.

**(B) Other skills**

1. General Knowledge :- History of India, Geography of India, Economic Scenario,  
Contribution of Bihar in National Movement, Current affairs
2. Environmental Science- Pollution. Solid Waste, Deforestation. Global Warming. Flora & Fauna
3. Mathematical aptitude: - Area, average, Compound Interest, Decimal Fractions LCM and HCF, Heights & Distances,
4. Logical Reasoning: - . Analogy, Classification, Series, Coding-Decoding, Blood Relations,