

# State Eligibility Test

MP SET - 2018

[Code No. – 02]

## COMMERCE

### Syllabus

#### PAPER – II

#### Note:-

Paper-II (Covering entire syllabi of earlier Paper-II & Paper-III, including all Core Group, Electives, without options). The Paper- II will have 100 Multiple Type Questions (Multiple Choice, Matching Type, True/False and Assertion-Reasoning Type) and all are compulsory. Each Question will carry two marks Total marks of Paper - II will be 200 marks.

#### **Paper-II (Covering entire syllabi of earlier Paper-II & Paper-III, including all Core Group, Electives, without options)**

#### **PAPER - II and PAPER - III (A) [CORE GROUP]**

#### **Unit - I**

##### Business Environment

Meaning and Elements of Business Environment

Economic environment, Economic Policies, Economic Planning

Legal environment of Business in India, Competition policy, Consumer protection, Environment protection

Policy Environment : Liberalization, Privatisation and globalization, Second generation reforms, Industrial policy and implementation. Industrial growth and structural changes

#### **Unit - II**

##### Financial & Management Accounting

Basic Accounting concepts, Capital and Revenue, Financial statements

Partnership Accounts : Admission, Retirement, Death, Dissolution and Cash Distribution

Advanced Company Accounts : Issue, forfeiture, Purchase of Business, Liquidation, Valuation of shares, Amalgamation, Absorption and Reconstruction, Holding Company Accounts

Cost and Management Accounting : Ratio Analysis, Funds Flow Analysis, Cash

Flow Analysis, Marginal costing and Break-even analysis, Standard costing,

Budgetary control, Costing for decision-making

Responsibility accounting

#### **Unit - III**

##### Business Economics

Nature and uses of Business Economics, Concept of Profit and Wealth maximization, Demand Analysis and Elasticity of Demand, Indifference Curve Analysis, Law

Utility Analysis and Laws of Returns and Law of variable proportions

Cost, Revenue, Price determination in different market situations : Perfect competition, Monopolistic competition, Monopoly, Price discrimination and Oligopoly, Pricing strategies

#### **Unit - IV**

Business Statistics & Data Processing

Data types, Data collection and analysis, sampling, need, errors and methods of sampling, Normal distribution, Hypothesis testing, Analysis and Interpretation of Data

Correlation and Regression, small sample tests- t-test, *F*-test and chi-square test

Data processing-Elements, Data entry, Data processing and Computer applications

Computer Application to Functional Areas-Accounting, Inventory control, marketing

#### **Unit - V**

Business Management

Principles of Management

Planning-Objectives, Strategies, Planning process, Decision-making

Organizing, Organizational structure, Formal and Informal organizations, Organizational culture

Staffing

Leading : Motivation, Leadership, Committees, Communication

Controlling

Corporate Governance and Business Ethics

#### **Unit - VI**

Marketing Management

The evolution of marketing, Concepts of marketing, Marketing mix, Marketing environment

Consumer behavior, Marketing segmentation

Product decisions

Pricing decisions

Distribution decisions

Promotion decisions

Marketing planning, Organizing and Control

#### **Unit - VII**

Financial Management

Capital Structure, Financial and Operating leverage

Cost of capital, Capital budgeting

Working capital management

Dividend Policy

#### **Unit - VIII**

## Human Resources Management

Concepts, Role and Functions of Human Resource management

Human Resource Planning, Recruitment and Selection

Training and Development, Succession Planning

Compensation: Wage and Salary Administration, Incentive and Fringe benefits, Morale and Productivity

Performance Appraisal

Industrial Relations in India, Health, Safety, Welfare and Social security, Workers' Participation in Management

## Unit - IX

### Banking and Financial Institution

Importance of Banking to Business, Types of Banks and Their Functions, Reserve Bank of India, NABARD and Rural Banking

Banking Sector Reforms in India, NPA, Capital adequacy norms

E-banking

Development Banking : IDBI, IFCI, SFCs, UTI, SIDBI

## Unit - X

### International Business

Theoretical foundations of international business, Balance of Payments

International liquidity, International Economic Institutions-IMF, World Bank IFC, IDA, ADB

World Trade Organization-its functions and policies

Structure of India's foreign trade : Composition and direction, EXIM Bank, EXIM Policy of India, Regulation and promotion of Foreign Trade

## **PAPER - III (B)**

### **[ELECTIVE / OPTIONAL]**

#### **Elective - I : Accounting and Finance**

Accounting standards in India, Inflation Accounting, Human Resource Accounting, Responsibility Accounting, Social Accounting

Money and Capital market, Working of stock exchanges in India, NSE, OTCEI, NASDAQ, Derivatives and Options

Regulatory Authorities : SEBI, Rating Agencies; New Instruments : GDRs, ADRs

Venture Capital Funds, Mergers and Acquisitions, Mutual Funds, Lease Financing, Factoring, Measurements of risk and returns securities and portfolios

Computer Application in Accounting and Finance

#### **Elective - II : Marketing**

Marketing Tasks, Concepts and Tools, Marketing Environment

Consumer Behaviour and Market Segmentation

Product decisions

Pricing decisions

Distributions decisions

Promotion decisions

Marketing Research

On-line marketing

Direct Marketing; Social, ethical and legal aspects of marketing in India

### **Elective - III : Human Resource Management**

Concept; Role and Functions of Human Resource Management

Human Resource Planning, Job analysis, Job description and specifications, Use of Job analysis information, Recruitment and Selection

Training and Development, Succession Planning

Compensation : Wage and Salary administration, Incentives and Fringe benefits, Morale and Productivity

Appraisal Performance

Industrial Relations in India, Health, Safety, Welfare and Social Security, Workers participation in Management

### **Elective - IV : International Business**

Foreign Direct Investment and Multinational Corporations- MNCs Culture, MNCs and LDCs, Joint Ventures.

Regional Economic Integration : SAARC, ASEAN, EC, NAFTA

India and WTO, Intellectual Property Rights

Foreign Exchange-Exchange rate, Mechanism, Risk management, Transfer of international payments, Convertibility of Rupee, Current and Capital Accounts; Issues and Perceptions, Derivatives and Futures

Foreign investment Institution; Instruments : GDRs, ADRs, FIIs-their role in Indian Capital Market

### **Elective - V : Income-tax Law 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

Deduction of tax, filing of returns, different types of assessment; Defaults and penalties

Tax planning : Concept, significance and problems of tax planning, Tax evasion and tax avoidance, methods of tax planning

Tax considerations in specific business decisions, viz., make or buy; own or lease, retain or replace; export or domestic sales; shut-down or closure; expand or contract; invest or disinvest

Computer Application in Income tax and Tax planning

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Okkf. kT;

ikB; Øe Áशन पत्र & f}rh;

ikB; fooj.k

fVli .kh %&

; wth-l h- ds uohu funz kkuq kj i dz ds ikB; Øe ds Áशन पत्र & **II** , oa Áशन पत्र & **III** ¼l Hkh d"j foHkkx] , fPNd@ odfYi d l fgr½ dk l Ei w k l ikB; Øe gh Áशन i = & f}rh; dk ikB; Øe gkxkA l Ei w k l ikB; Øe ea l s dy 100 cgfodYih; Á'u ¼cgfodYih; Vkb] l efyr Vkb] l R; @vLKR; ] dFku&dkj.k Vkb] ½ jgsa rFkk l Hkh Á'u vfuo; l gkx] ÁR; d Á'u 02 vdk dk gkxkA bl idkj l Ei w k l ikB; Øe l s dy 200 vad dk Á'u i = & f}rh; gkxkA

Áशन पत्र & f}rh; ¼Á'u i = & **II** , oa Á'u i = & **III** dk l Ei w k l ikB; Øe l Hkh d"j foHkkx] , fPNd@ odfYi d l fgr½

ç'u-i = - **II** और प्रश्न-i = & **III** [A] [dkj foHkkx]

bdkb l & **I**

0; ol k; i; kbj.k

0; ol k; i; kbj.k dk vFkz , oa eiy rRo

vkfFkd i; kbj.k] vkfFkd uhfr; kj vkfFkd fu; kstu

Hkjr ea 0; ol k; dk oSkkfud i; kbj.k çfrLi /kkz uhfr] mi Hkksak l j {k.k} i; kbj.k l j {k.k}

uhfr l Ecu/kh i; kbj.k % mnkjhdj.k] futhdj.k , oa Hkwe.Myhjdj.k] f}rh; i h<h ds l q[kk] vks] kfxd uhfr

, oa fØ; k l o; u] vks] kfxd l ef) , oa l j pukRed i fjonu

bdkb l & **II**

वित्तीय एवं प्रबन्धकीय लेखांकन

ys[kkadu dh vk/kkj Hkwr अवधारणाएँ, पूँजी एवं आगम, वित्तीय विवरण

भागीदारी लेखे : प्रवेश, निवृत्ति, मृत्यु समापन एवं नकदी वितरण

उच्च कम्पनी लेखे : निर्गम, जब्ती, व्यवसाय की खरीद, परिसमापन, अंशों का मूल्यांकन, समामेलन, अवषोषण एवं पुनर्निर्माण, धारक कम्पनी के लेखे

Ykkxr , oa प्रबन्धकीय लेखांकन : अनुपातों को विश्लेषण, कोष प्रवाह विश्लेषण, नकदी प्रवाह विश्लेषण, l hekkr ykxrhjdj.k , oa l eविच्छेद विश्लेषण, मानक लागतीकरण एवं बजटीय नियंत्रण, निर्णयन हेतु ykxrhjdj.k

उत्तरदायित्व लेखांकन

bdkb l & **III**

## व्यावसायिक अर्थशास्त्र

व्यावसायिक अर्थशास्त्र की प्रकृति एवं उपयोग, लाभ एवं सम्पत्ति का अधिकतमीकरण, माँग विप्लेषण एवं माँग की लोच, उदासीनता-वक्र विप्लेषण, उपयोगिता विप्लेषण तथा प्रतिफल का नियम व परिवर्तनशील अनुपातों का नियम, लागत, आगम, बाजार की विभिन्न दशाओं में मूल्य का निर्धारण।  
[k % i w k l  
çfr; kf xrk] , dkf/kdkfjd çfr; kf xrk] , dkf/kdkj] eW; &foHkn rFkk vYi kf/kdkj] eW; I ECU/kh  
j . kuhfr; k]

### bdkb] & IV

0; kol kf; d I kf[; dh , oa vkqDMk i fj"dj . k

आँकड़ों के प्रकार, आँकड़ों का एकत्रीकरण एवं विप्लेषण, नमूनाकरण, आवश्यकता, नमूनेकरण की  
=fV; k] , oa विधियाँ, साधारण (नार्मल) वितरण, परिकल्पना परीक्षण, आँकड़ों का विप्लेषण एवं  
भाषान्तरण परस्पर सम्बन्ध एवं पञ्चगति, छोटे नमूने के परीक्षण-टी-VLV , Q-VLV , oa dkb]oxl  
i jh{k . k % dkb]Ldko; j VLV½

vkqDMk i fj"dj . k&eny rRo] vkqDMk dh çof"V] vkqDMk dk i fj"dj . k , oa l x . kd mi ; ks  
dk; Ldkjh {ks=ka ea dEi ; Wj ds mi ; ks&ys[kkadu] Ldu/k-fu; = . k] foi . ku

### bdkb] & V

0; ol k; çCU/k

çCU/k ds fl ) kUr

नियोजन-उद्देश्य, रणनीतियाँ, नियोजन प्रक्रिया, निर्णयन

l xBu djuk] l xBukRed l j puk] vk\$ pkfjd , oa vuk\$ pkfjd l xBu] l xBukRed l Lkfr

LVkQ dks j [kuk

urRo djuk&vfHkçj . k] urRo] l fefr; k] l pkj

fu; = . k

निगम प्रशासन, व्यावसायिक vkpkj&l fgrk

### bdkb] & VI

foi . ku çCU/k

foi . ku dh vo/kkj . kk dk fodkl ] foi . ku dh vo/kkj . kk] foi . ku l fEeJ . k] foi . ku dk i ; kbj . k

mi Hkkäak 0; ogkj] cktkj&fo[k . Mhdj . k

mRi kn I ECU/kh fu . k]

eW; hdj . k I ECU/kh fu . k]

forj . k I ECU/kh fu . k]

l D) Lu I ECU/kh fu . k]

foi . ku fu; kstuj l xBuhdj . k , oa fu; = . k

### bdkb] & VII

वित्तीय प्रबन्ध

पूँजी संरचना, वित्तीय एवं कार्य सम्बन्धी उत्तोलक शक्ति

i pth ykxr] i pth ctfvx

कार्यशील पूँजी का प्रबन्धन

लाभांश नीति

## bdkb7 & VIII

ekuo l d k/ku ccl/k

vo/kkj .kk] ekuo l d k/ku ccl/k dh Hkfedk , oa dk; Z

ekuo l d k/ku fu; kst u] HkrhZ , oa p; u

प्रशिक्षण एवं विकास, उत्तराधिकार सम्बन्धी नियोजन

क्षतिपूर्ति : मजदूरी एवं वेतन प्रशासन, प्रोत्साहक एवं vu{kaxh ykHk] gkS yk , oa mRi kndrk

fu"i knu eW; kdu

Hkkjr ea vS] kfxd l Ecu/k LokLF; ] l j {kk l ef) , oa l kekftd cpko] ccl/k ea dkfeZka dh l k>nkjh

## bdkb7 & IX

बैंकिंग एवं वित्तीय संस्थाएँ

cfidx dk egRo] cfdka ds cdkj , oa muds dk; ] Hkkjr; fj toZ cfd] u&kMZ (NABARD) , oa xkeh. k cfdx

भारत में बैंकिंग सेक्टर में सुधार, गैर-निष्पादक सम्पत्तियाँ (NPA) i pth i ; klrnk ds cfreku

b&cfdx

विकास बैंकिंग—भारतीय औद्योगिक विकास बैंक, भारतीय औद्योगिक वित्त निगम, राज्य वित्तीय निगम,

Hkkjr; ; fuV VLV] Hkkjr; y?kq m | ks fodkl cfd

## bdkb7 & X

vUrkZVh; 0; ol k;

अन्तर्राष्ट्रीय व्यवसाय के सैद्धान्तिक आधार, भुगतान का अवषेप

अन्तर्राष्ट्रीय तरलता, अन्तर्राष्ट्रीय आर्थिक संस्थाएँ—अन्तर्राष्ट्रीय मुद्रा कोष, विष्व बैंक, अन्तर्राष्ट्रीय वित्तीय निगम,

vUrkZVh; fodkl , tll h] एषियाई विकास बैंक

विष्व व्यापार संगठन—इसके कार्य एवं नीतियाँ

भारत के विदेश व्यापार की संरचना : रचना व दिषा, निर्यात एवं आयात बैंक, भारत की निर्यात एवं आयात नीति, विदेश व्यापार का नियमन एवं संवर्द्धन

**प्रश्न-1 = & III [B]**

[, fPNd@o&dfyi d]

## , fPNd & I % ys[kkadu एवं वित्त

भारत में लेखांकन के मानक, मुद्रास्फीति लेखांकन, मानवीय संसाधन लेखांकन, उत्तरदायित्व, l kekftd ys[kkadu]

ekfaed , oa i pth cktkj] Hkkjr ea LVkld , DI patka dk dk; Z l pkyu] jk"Vh; LVkld , DI pat [NSE], OTCEI, NASDAQ, व्युत्पन्न एवं विकल्प

fofu; eudkj h vf/kdkjh % SEBI, वर्गीकरणकारी अभिकर्ता; नवीन यंत्र : GDRs] ADRs

जोखिम पूँजी निधियाँ, विलयन एवं सम्पत्ति अर्जन, म्यूचुअल फण्ड (पारस्परिक निधि; kq] पट्टेदारी—सम्बन्धी वित्त, आढा %ODVfjx] tlf[ke , oa ykHkktZu dk eki u] cfrHkr; k; , oa पोर्टफोलियो लेखांकन एवं वित्त ea dEl; Wj mi ; ks

, fPNd & II % foi .ku

foi .ku ds dk; ] vo/kkj .kk, j , oa ; a=] foi .ku i ; kbj .k

mi Hkkä k 0; ogkj , oa cktkj fo[k.Mhdj .k

mRi kn I Ecl/kh fu.kz

eW; hdj .k I Ecl/kh fu.kz

forj .k I Ecl/kh fu.kz

I 0) Lu I Ecl/kh fu.kz

foi .ku 'kks'k

çR; {k %vkluykbu½ foi .ku

Hkkjr ea foi .ku ds I kekftd] u\$rd , oa dkuuh i gy

, fPNd & III % ekuo I d k/ku çcl/k

vo/kkj .kk( ekuo I d k/ku çcl/k dh Hkfredk , oa dk; I

मानव संसाधन नियोजन, कार्य विप्लेषण, कार्य विवरण एवं निर्दिष्टीकरण, कार्य विप्लेषण सम्बन्धी सूचना  
ds mi ; ks] HkrhZ , oa p; u

प्रशिक्षण एवं विकास, उत्तराधिकार सम्बन्धी नियोजन

क्षतिपूर्ति: मजदूरी एवं वेतन प्रषासन, प्रोत्साहक एवं अनुषंगी लाभ, हौसला एवं उत्पादकता

fu"i knu eW; kd u

Hkkjr ea vks] kfxd I Ecl/k] LokLF; ] I j {kk] I ef) , oa I kekftd cpko] çcl/k ea dkfeZka dh I k>nkj h

, fPNd & IV % vUjrkZ"Vh; 0; ol k;

fons kh çR; {k fofu; ks , oa cgj k"Vh; dEi fu; k&MNC I Lkr] MNCs , oa de-विकसित देश, संयुक्त जोखिम  
{ks=h; vkfFkd , dh dj .k % SAARC, ASEAN, EC, NAFTA

भारत एवं विष्व व्यापार संगठन [WTO], बौद्धिक सम्पत्ति सम्बन्धित vf/kdkj

fons k fofue; & fofue; nj] ; kfu=dh] tkf [ke çcl/ku] vUjrkZ"Vh; Hkxrk dk gLrkUj .k] #i ; s dk  
विनिमय, चालू एवं पूँजीगत लेखा; मुद्दे एवं परिदृष्य, व्युत्पन्न एवं भविष्य&i =

विदेश व्यापार संस्थाएँ; यंत्र : GDRs, ADRs, FIIs&mudh Hkkjr h; i pth cktkj ea Hkfredk

, fPNd & V % vk; dj dkuu , oa dj fu; kstu

em/Hkr vo/kkj .kk, j vkokl h; fLFkr vkj dj vki ru] dj I s NW okyh vk; ] fofhन्न मदों में करयोग्य  
vk; dk vkdyu

0; fä; ka vkj Qekā dh dj ; ks; vk; dk vkdyu

dj ea dVks'h] çR; kxeu dk çLrphdj .k] dj fu/kkj .k ds çdkj( vogsyuk, j vkj n.M

dj fu; kstu % vo/kkj .kk] dj ; kstuk dk egRo vkj I eL; k, j] dj pks'h vkj dj fujkdj .k] dj  
fu; kstu dh fof/k; k;

विषिष्ट व्यावसायिक निर्णयों में कर-I Ecl/kh foopu % fufeh djuk cuke Ø; djuk Lokfero cuke  
fdjk; s i j yuk] cuk; s j [kuk cuke i pLFkzi r djuk] fu; kr djuk cuke ?kjsy foØ; ] cl/k dj nuk  
बनाम समापन, विस्तारीकरण बनाम संकुचन, निवेश बनाम विनिवेश।

vk; dj vkj dj fu; kstu ea dEi; Wj dk mi ; ks

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