



TEACHERS' RECRUITMENT BOARD, TRIPURA (TRBT)
 EDUCATION (SCHOOL) DEPARTMENT, GOVT. OF TRIPURA
 SYLLABUS: COMMERCE (MCQs OF 150 MARKS)
 SELECTION TEST FOR POST GRADUATE TEACHER(STPGT): 2016

FINANCIAL ACCOUNTING

UNIT – I

- Accounting: Meaning, Objectives, Qualitative Characteristics of Accounting information, Accounting Principles, Accounting concepts and conventions, Accounting Standards - Meaning, Objectives and Development of Accounting standards in India, Cash and Accrual Basis of Accounting.
- Process of Accounting: Transaction, Accounting Equation, Rules of Debit and Credit, Book of original entry - Journal and Special purpose Books, Ledger, posting from Journal and Subsidiary Books, Balancing of Accounts, Trial Balance and Rectification of Errors, Bank Reconciliation Statement.
- Capital and Revenue: Classification of Income, Expenditure and Receipts. Final Accounts of Sole Proprietor and Partnership firms.

UNIT – II

- Accounting for Depreciation, Provisions and Reserves, Bill of Exchange, Non-profit Organisation, Partnership Firms - Reconstitution of Partnership (Admission, Retirement/Death, Dissolution), Accounts of Incomplete Records, Consignment and Joint Ventures.

UNIT – III

- Accounting of Joint Stock Companies: Share Capital - types of shares, accounting for issue, allotment, forfeiture and re-issue of shares, Accounting for Debentures – types, issue and methods of redemption.

MANAGEMENT ACCOUNTING

UNIT - IV

- Financial Statement Analysis: Meaning, Significance, limitation, Tools for Financial Statement Analysis – Comparative statements, Common size statements, Trend analysis - Accounting ratios.
- Fund Flow Statement and Cash Flow Statement: Meaning, Objectives, Preparation as per revised Standard issued by ICAI.

COST ACCOUNTING

UNIT – V

- Cost Accounting: Meaning, Objectives, Methods and techniques of costing, Different Cost Concepts, Cost Sheet, Process Costing, Marginal Costing, Cost-Volume-Profit (CVP) Analysis.

AUDITING

Unit – VI

- Auditing: Definition, Principles and Procedure, Types of Audit – Statutory, Non-Statutory, Internal Audit, Continuous Audit - Internal check and Internal Control, Verification and Valuation of Assets and Liabilities.
- Concepts of Cost Audit, Management Audit, Social Audit, Environment Audit, Investigation and Audit Report.

BUSINESS ORGANISATION

UNIT – VII

- Business: Concepts, Nature, Scope and Objectives of Business, Business – Economy and Society, Social Responsibilities of Business.
- Business Environment: Elements of Environment – Need for identifying environmental facilities and constraints, Features of business environment in India.
- Functional Classification of business – Industry, Trade and Commerce, Features and different forms of Business Organizations.
- Organised Markets: Capital Market, Money Market, and Commodity Market – nature, importance, objectives and function of these markets.

BUSINESS MANAGEMENT

UNIT – VIII

- Management: Meaning, Significance and Functions of Business Management, Evolution of management thought, Different approaches to the study of management.
- Personnel Management: Functions, man-power planning, Industrial relations, Industrial discipline, Worker's Participation in management – Trade Union and their functions.
- Marketing Management: Basic marketing functions, Modern concept of marketing, Marketing mix, Product Life cycle, Pricing policies and strategies, Sales organization and promotion.

- Financial Management: Concepts, Objectives, Finance function, Sources of Finance, Features of Sound Capital Plan, Capitalization, and Capital Structure.

BUSINESS MATHEMATICS AND STATISTICS

UNIT – IX

- Simple Compound Interest, Annuity, Percentage, Quadratic Equation and progression.
- Statistics: Meaning and Use, Measures of Central Tendency, Measures of Dispersions, Index number, Sampling Methods.

BUSINESS ECONOMICS

UNIT – X

- The Demand Function: Utility analysis, Demand analysis and elasticity.
- Production function: Total, average and marginal product, the law of diminishing returns to a factor, the role of revenue and cost in production.
- Production cost in the short and long run – Fixed and Variable cost – break even analysis.
- Price determination under perfect competition – Monopoly – Monopolistic competition – Oligopoly.
- Marginal Production Theory – Collective bargaining and wage determination – Theory of Rent – Theory of Interest – Theory of Profit.
- GNP, GDP, National Income concepts, Notion of consumption function, Investment function.
