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## Syllabus for Entrance Exam

Course : B. Com.

Total Multiple Choice Questions: 100

Total Marks:

## INTRODUCTION TO ACCOUNTING:

30 Questions

Accounting Process. Recording of Transactions. Preparation of Bank Reconciliation Statement. Ledger and Trial Balance. Depreciation, Provisions and Reserves. Accounting for Bills of Exchange. Rectification of Errors. Financial Statements of Sole Proprietorship. Financial Statements of Not-for-Profit Organizations: concept. Receipts and Payment account: features. Income and Expenditure account: features. Preparation of Income and Expenditure account and Balance Sheet from the given Receipts and Payments account with additional information.

Accounting for Partnership. Change in the Profit Sharing Ratio. Preparation of revaluation account and balance sheet. Admission of a partner - Retirement and death of a partner. Re-constitution and Dissolution.

Accounting for Companies: Accounting for Share Capital. Accounting Debentures.

Financial statements of a company: (as per Schedule III to the Companies Act, 2013). Financial Statement Analysis: Objectives, importance and limitations. Tools for Financial Statement Analysis. Accounting Ratios: Liquidity Ratios: Solvency Ratios. Activity Ratios. Profitability Ratios.

## BUSINESS STUDIES:

20 Questions

Nature and Purpose of Business. Forms of Business organizations. Public Private and Global Enterprises. Business Services: Banking, Insurance. Postal and telecom services. Emerging Modes of Business: E-business. Social Responsibility of Business and Business Ethics.

## Finance and Trade

Sources of Business Finance; Small Business. Internal Trade. International Trade. World Trade Organization (WTO) meaning and objective.

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Signature/Head

सहायक शिक्षक/Head of Commerce  
डॉ. हरि सिंह और केन्द्रीय वि. वि., सागर (म.प्र.)  
Dr. H. S. Gour Central University, Sagar (M.P.)

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Principles and Functions of Management; Nature and Significance of Management. Principles of Management. Management and Business Environment. Planning, Organization, Staffing, Directing, Financial Management. Financial Markets. Marketing Management. Consumer Protection.

**ECONOMICS :**

20 Questions

Meaning of microeconomics and macroeconomics. Consumer Equilibrium and Demand.

Producer Behavior and Supply. Forms of Market and Price Determination. National Income and related aggregates. Money and Banking. Determination of Income and Employment.

Aggregate demand and its components. Taxes and money supply. Government Budget. Balance of Payments. Foreign exchange

**STATISTICS:**

20 Questions

Statistics for Economics: Introduction, Collection, Organization and Presentation of Data, Statistical Tools and Interpretation: Measures of Central Tendency - mean median and mode, Measures of Dispersion. Correlation. Introduction to Index Numbers. Inflation: Problems and Policies.

**BUSINESS MATHS:**

Average, Interest, Percentage and ~~Logarithm~~ Profit & Loss 10 Questions

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प्रोफेसर एवं अध्यक्ष / Professor and Head  
वाणिज्य विभाग / Department of Commerce  
डॉक्टर हरीसिंह गौर विश्वविद्यालय, सागर (म.प्र.)  
Doctor Hari Singh Gour Vishwavidyalaya, Sagar (M.P.)