

SYLLABUS FOR THE POST OF LECTURER (10+2) COMMERCE

Organisational Behavior

Introduction; Significance & meaning of OB, Relationship between management and organizational Behavior, emergence of OB, Ethical perspectives of OB.

Perception: Individual perception, Definition and importance, perceptual process and errors, types of perception, perceptual organization and factors influencing perception.

Learning: Meaning and components of learning process, learning theories and principles of learning, contingencies and schedules of reinforcement.

Personality: Theories of personality, determinants of personality, types of personality, The big five personality traits in Organizational Behavior, managerial implications of personality.

Motivation: Factors influencing motivation, theories of motivation, Alderfer's ERG theory, McClelland's need theory, Victor Vroom's expectancy theory, equity theory of Adams, Maslow's theory of motivation, Herzberg theory of motivation, implications of these theories at the workplace.

Transactional Analysis: Meaning, types of transactional analysis, Identification of ego states, concepts like game scripts and stroking, applications of transactional analysis in Organization Behavior.

Group Dynamics: Definition and importance, types of groups, group formulation, group development, group composition, group performance factors influencing group performance

Stress Management: Meaning & background, causes and consequences of stress on the performance of employees at work place, coping strategies for stress, Traditional and modern view of conflict, types of conflict, conflict management styles.

Leadership: Models and Theories of leadership, leadership styles.

Quantitative Techniques

Introduction, importance in Research and Decision Making, types of Quantitative Methods, linear Programming: Formulation, Graphical and Simplex Methods, Game Theory: Concept, Strategies, Payoff Matrix

Statistical Techniques: Measures of Central Tendency: Mean, Median, Mode, Measures of Dispersion: Range, Variance, standard deviation.

Probability Theory: Basic Concepts, Theorems, Distributions (Normal, Binomial, Poisson), Correlation and Regression Analysis, Hypothesis Testing: t-Test, Chi-Square Test, ANOVA

Quantitative Research Methods: Data Collection in Sampling Techniques, Questionnaire Design and Scaling Techniques, Data Processing and Interpretation, Use of Software (SPSS, R, Excel) in Data Analysis, Decision-Making Techniques

Decision Theory: Types, Decision Trees, Forecasting Techniques: Time Series Analysis, Inventory and Queuing Models, Simulation Techniques.

Operations Research Techniques: Transportation and Assignment Models, Network Analysis: CPM and PERT (Determination of LS/ LF times and ES/EF times, optimistic time, most likely

and pessimistic time, cost trade off. General knowhow of applications of these models in business economics.

Human Resource Management

Personnel Function: Nature, approaches and functions of HRM, organization of personnel department. principles of personnel management and personnel policies, place of personnel department in an organizational structure, future of personnel management and changing role of personnel management.

Organizational Entry: Job analysis, Job description, job specification, Human Resource planning: concept and methods of Forecasting HR requirements, Recruitment, selection Tools, Techniques, company induction and socialisation.

Employees Training: Assessing Training needs, Designing Training Programmes, Evaluation of Training Programmes, Performance Management: concept and purpose, use and methods of Performance Appraisal, Appraisal Biases and solutions.

Development careers: Challenges in career Development and ways of tackling career Development, designing a compensation system: job vs individuals, compensation tools, Types of pay for employees' performance.

Performance Appraisal: Aspects of employee performance need of performance appraisal, factors affecting subjective appraisal, performance appraisal system.

Industrial Relations: Concept, actors in IR (employers, employees, trade unions Govt agencies) changing pattern of Industrial Relations, laws governing IR.

Grievance Handling: Causes & consequences of grievance, grievance handling, model grievance procedure.

Collective Bargaining: Nature and forms of collective bargaining.

Industrial Disputes: Causes, consequences and manifestations. Prevention and settlement of disputes. State intervention, conciliation, arbitration and adjudication.

Production and Operational Management:

Concepts, objectives, production models, product selection, design and development.

Plant location: locational factors, locational theories, dimensional analysis, Brown & Gibson model techniques for selection of site-split location, multi-plant location.

Plant layout: Need, principles, types choice & procedure of layout.

Inventory Management: Need, inventory control techniques, Models (economic order quantity, economic production quantity), assumptions underlying both models. Safety /buffer stock

Materials Management: materials planning and budgeting, purchasing research, vendor selection, vendor rating, negotiation, learning curve concept, make or buy decision.

Quality Control: Need, objective of inventory and quality control.

Accounting and Finance

Accounting concepts and conventions, international accounting standards and Indian accounting standards, Depreciation accounting, inventory valuation, corporate restructuring (Mergers acquisition, consolidation and take over).

Analysis and Interpretation of financial Statements, Meaning and types of financial statement, Tools of financial analysis. Ratio analysis, fund flow and cash flow analysis, Statement of changes in financial position.

Budget and Budgetary Control: Classification of budgets, Flexible budgets sales budget and cash budget, Zero Base budgeting. Responsibility accounting. Performance budgeting, Balanced Scorecard.

Marginal and Absorption Costing: Income determination under marginal costing and absorption costing. Difference between marginal costing and absorption. Break-Even analysis, Differential costing, incremental Costing,

Standard Costing: Concept, Fixation of standards for various components of cost. Variance analysis for decision making and control. Disposition of variances.

Cost of Capital and investment Decisions: Concept, Measurement of cost of debt. Preference, Equity and retained earnings. Concept of capital budgeting, Techniques of economic appraisal of capital projects, capital budgeting under conditions of uncertainty and risk.

Working Capital Management: Various concepts and approaches to working capital. Assessment of working capital requirement. Receivables management, problems of receivables management. formulations of credit and collection policies. Factoring in India, Cash management: determination of optimum cash balance,

Capitalization and Capital Structure: Over and Under capitalization, theories of capital structure Analysis, assessing corporate debt capacity of a firm, leverage, indifference point, designing an appropriate capital structure.

Dividend Decision and Policies: Concept, Relevance and irrelevance of dividend decision, Walter model, Gordon's Model, M-M-Hypothesis, Different dividend policies, Stock Dividend, Stock split and buy-back of shares, Optimum dividend policy.

Management of Financial Institutions and markets.

Financial Institutions and Economic Growth, Capital growth and capital formation, savings, Investments and finance: Role of financial institution in capital formation; composition and structure of money and capital markets including development banks. Investment institutions and mutual funds.

Financial Markets: Financial systems, need and structure, financial markets Primary and Secondary market, Capital and money market. Govt. securities market. Regulation of securities market. SEBI functions, guidance's disclosures and investor protections.

Development Banks: Rationale of development banks, Financing and promotional role of development banks; Organization and management setup, objectives, operation and evaluation of IDBI, SFC, UTI, ICICI, IBRD, NABARD, SIDBI.

Financial Instruments: Long term government securities, PSU bonds, Equity shares, Preference shares, Debentures (NCD, PCD and FCD), short term treasury bills, Call loans, Commercial bills, Commercial papers and inter-corporate deposits. New financial instruments. Fully convertible preference shares, Preference share with warrants attached, financial derivatives-options and futures.

Financial Services: Classification of financial services, Merchant Bankers, Underwriter, Brokers, leasing, Hire purchase, factoring, Venture capital, Credit rating.

Security Analysis: Risk and return analysis the risk return frame work, types of risks, Risk measurement and evaluation -SD. Variance and beta calculation and their interpretation Factors in investment decision.

Fundamental analysis: Objectives, stages of fundamental analysis Economic analysis. Tools & factors, sources of information, Economic forecasting.

Industry Analysis: Identification of prospective industry-key factors and their impact. Life cycle of industry Analysis. Analysis of competitive conditions in industry.

Company Analysis: Selection of company, analysis of quantitative and qualitative factors SWOT Analysis and financial analysis, Dividend capitalization approach and price earning multi approach.

Multinational Banking: Origin of multinational Banking, operating pattern of multinational banks in India, functions of multinational banks in host countries.

Business Economics

Definition, Scope, and Importance of Business Economics, Role of Business Economics in Decision making, Objectives of a Business Firm Demand and Supply Analysis.

Determinants of Demand Market Equilibrium and Price Determination of Consumer Behaviour, Utility Analysis, Indifference Curve Approach Production and Cost Analysis, Factors of Production, Law of Variable Proportion, Laws of Returns to Scale.

Cost Concepts: Fixed, Variable, Total Marginal, and Average Costs, Short-run and Long-run Cost Curves, Economies and Diseconomies of Scale.

Market Structures and Pricing: Perfect Competition: Features and Price Determination, Monopoly and Price Discrimination, Monopolistic Competition and Oligopoly, Pricing Strategies in Different Market Conditions.

Macroeconomic Concepts: National Income: Concepts, Measurement, Inflation: Causes, Effects, and Control, Business Cycles: Phases and Theories, Monetary and Fiscal Policies and Their Impact on Business

International Business Economics: Balance of Payments and Exchange Rate Mechanism, Trade Policies: Free Trade vs. Protectionism, Foreign Direct Investment (FDI) and Its Impact on Business, WTO and Its Role in Global Trade, Government Policies and their impact on

Business Environment, Economic Reforms and Liberalization, Sustainable Development and Corporate Social Responsibility.

Business Taxation

Meaning, nature, and scope of taxation, Types of taxes: Single Vs Multiple tax system, Proportional Vs progressive taxes, Direct Vs indirect taxes, Value added tax, CENVAT scheme, Constitutional provisions regarding taxation in India.

Income Tax Act, 1961: Basic concepts of an Assessee, Previous Year, Assessment Year, Person, Income, Residential status and tax liability of an assessee, General Computation of income from Salaries, House Property, Business or Profession.

Capital Gains: Computation of taxable income and tax liability, deductions and slabs.

Corporate Taxation: Taxation of Companies, Domestic vs. Foreign Companies, Minimum Alternate Tax (MAT), Dividend Distribution Tax (DDT) and its abolition, Tax Planning .

Goods and Services Tax (GST): GST structure (CGST, SGST, IGST), Registration process under GST, Input Tax Credit (ITC) and GST returns filing, GST compliance and penalties.

Customs Act, 1962: Basics of Import and Export duties, Anti-dumping duty and safeguard measures.

Tax Administration and Compliance: Tax Authorities and their powers, Tax Evasion vs Tax Avoidance, Filing of income tax returns (ITR), Digital taxation and e-filing procedures, Penalties, appeals, and revisions.

Marketing Management.

Marketing analysis and Planning Demand forecasting, types and techniques, Marketing Research & Analytics.

Advertising & Sale Promotion: Advertising theories, Integrated Marketing Communication, Media Planning, Sales Promotion Strategies.

Consumer Behavior & Market Research: Psychological & Social Influences in Buying Decision Process, Market Research Methods

E-Commerce & Digital Marketing, SEO & SEM, Social Media Marketing, Email & Content Marketing.

Strategic Marketing: Competitive Strategies, Brand Positioning, Market Segmentation.

International Marketing: Global Trade Theories, Export & Import Policies.

Financial Management in Marketing: Marketing Budgeting

Services Marketing: Service Characteristics, Service Quality & Satisfaction.

Retail logistics and supply chain Management.

Brand & Product Management: Product Lifecycle, Branding Strategies, Packaging & Labelling,

Business Ethics and Corporate Governance: Ethical Issues in Marketing, Corporate Social Responsibility, Regulatory Framework