

**GURU GHASIDAS VISHWAVIDYALAYA  
VRET SYLLABUS: COMMERCE**

**PART – I  
RESEARCH METHODOLOGY**

**Unit – I**

**Teaching Aptitude**

Teaching: Nature, objectives, characteristics and basic requirements.  
Learner's characteristics.  
Factors affecting teaching.  
Methods of teaching.  
Teaching aids.  
Evaluation systems.

**Unit – II**

**Research Aptitude**

Research: Meaning, characteristics and types.  
Steps of research.  
Methods of research.  
Research Ethics.  
Paper, article, workshop, seminar, conference and symposium.  
Thesis writing: its characteristics and format.

**Unit – III**

**Reading Comprehension**

A passage to be set with questions to be answered.

**Unit – IV**

**Reasoning (Including Mathematical)**

Number series, letter series, codes.  
Relationships, classification.

**Unit – V**

**Logical Reasoning**

Understanding the structure of arguments.  
Evaluation and distinguishing deductive and inductive reasoning.  
Verbal analogies: Word analogy – Applied analogy.  
Verbal classification.  
Reasoning Logical Diagrams: Simple diagrammatic relationship, multi-diagrammatic relationship.  
Venn diagram, Analytical Reasoning.

**PART – II  
CORE SUBJECT: COMMERCE**

**Unit – I**

**Accounting and Taxation**

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.

Taxation – Basic concepts, Residential status and tax incidence, exempted incomes, computation of taxable income under various heads.

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

## **Unit – II**

### **Financial Management**

Capital Structure, Financial and Operating leverage.

Cost of capital, Capital budgeting.

Working capital management.

Dividend Policy.

## **Unit – III**

### **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 – IV**

### **Business and Marketing Management**

Principles of Management.

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

Organising, Organisational structure, Formal and Informal organisations, Organisational culture.

Staffing.

Leading: Motivation, Leadership, Committees, Communication.

Controlling.

Corporate Governance and Business Ethics.

Marketing – Evolution of marketing, concepts of marketing, marketing mix, marketing environment.

Product, pricing, distribution and promotion decisions.

## **Unit – V**

### **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.

Banking.

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