



excel beyond expectancy

CARE Academy

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PG TRB - Commerce Syllabus

Unit I BUSINESS ORGANISATION AND MANAGEMENT

Business: Meaning and Characteristics – Divisions of business: Industry, Commerce and Trade – Objectives of business – Social responsibilities of a business – Business ethics and Corporate governance – Evolution of business – Forms of business organisation: Sole proprietorship, Hindu undivided family, Partnership, Limited liability partnership, Joint stock company, Co-operative organisation, Government organization – Location of a plant – Business combinations: Meaning, types, forms, advantages and limitations – Micro, Small and Medium Enterprises – Self Help Groups.

Management: Meaning, Nature and Levels – Evolution of Management Thought – Planning – Decision making – Organising – Power and authority – Coordination – Staffing – Directing – Motivation – Leadership – Communication – Controlling.

Unit II MARKETING AND HUMAN RESOURCE MANAGEMENT

Marketing – Concepts, Approaches, Functions and Environment – Marketing mix – Market Segmentation – Market Targeting and Positioning – Product: Meaning, Features, Attributes, Mix, Product life cycle, New product planning and development – Pricing Policies and Strategies – Promotional methods: Personal selling, Advertising, Publicity, Sales promotion – Channels of distribution: Functions, Types – Retail management: Agent middlemen, Wholesaler, Retailer, Consumer Behaviour – Need for consumer protection – Consumer grievance redressal mechanism under Consumer Protection Act – Services marketing – Rural and Agricultural Marketing – Recent Trends in Marketing: Digital Marketing, Social marketing, Green marketing.

Human Resource Management: Objectives and Importance – Human resource planning – Functions of Trade Unions – Forms of Collective Bargaining – Workers' Participation in Management – Grievance Management – Employee Welfare: Types of Employee Welfare Measures – Remuneration.

Unit III BANKING, INSURANCE, FINANCIAL MARKETS AND AUDITING

Indian Banking System – Banking Structure in India: RBI, Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks – Branch Banking – Unit Banking – Universal Banking – Central bank and commercial banks – Types of Accounts: Savings, Recurring, Fixed Deposit, CASA, Pradhan Mantri Jan Dhan Yojana – KYC norms – Digital Banking Services: e-banking, Mobile banking – Green Banking – Electronic Mobile Wallets – ATM – Electronic Money – NEFT, RTGS, IMPS, UPI and Digital currency.

Insurance: Meaning and features – Life insurance – General Insurance – IRDAI: Purpose, Duties, Powers and functions. Financial Markets: Capital Markets – Money Markets – Primary Market Operations – Secondary Market Operations – Functions of Stock Exchanges – Listing – Role of SEBI – Venture Capital, Leasing and Credit Rating.

Auditing: Meaning, Objectives – Types of audit – Audit Planning and control – Internal Control-Internal Check and Internal Audit – Vouching – Verification and Valuation of Assets and Liabilities – Professional Ethics of Auditors – Auditors: Qualification, Appointment and Removal, Duties and Liabilities – Investigation and Audit.

Unit IV BUSINESS LAW AND COMPANY LAW The Indian Contract Act, 1872: Introduction – Elements of a valid contract – Offer and Acceptance – Consideration – Capacity to contract – Free consent – Legality of object – Void agreements – Contingent contract – Performance of contract – Quasi contract – Discharge of contracts – Remedies for breach of contract.

The Sale of Goods Act, 1930: Sale of goods – Conditions and warranties – Transfer of property – Performance of contract of sale – Rights of an unpaid seller.

Companies Act, 2013: Characteristics of Company – Lifting or Piercing the Corporate Veil – Classification of Companies – Formation of a Company (Promoter, Prospectus, Memorandum of Association and Articles

of Association, Incorporation, Commencement of business) – Share capital and Debentures – Directors – Meetings – Company Secretary (Appointment, Rights, Duties and Liabilities).

Unit V ENTREPRENEURIAL DEVELOPMENT AND INTERNATIONAL BUSINESS

Entrepreneurship: Meaning, Characteristics and types – Entrepreneur: Traits, Classification and Functions – Idea Generation – Identification of Business Opportunities – Design Thinking: Meaning and Process – MSME: Definition, Importance of MSME for Economic Growth – Role of banks in EDP – Role of SIDCO – SIPCOT in Tamil Nadu – Government Schemes – Prime Minister Employment Generation Programme – Problems of small Entrepreneurs – Women Entrepreneurship in India: Incentives and Subsidies.

International Business – Meaning – Nature – Scope and Importance – Stages of Internationalisation of business – Methods of entry into foreign markets: Licensing – Franchising – Joint Ventures – Strategic Alliances – Subsidiaries and Acquisitions – Balance of Payment – Balance of Trade – Tariffs, Quotas and Licenses – Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries – NAFTA – EU – SAARC, ASEAN-BRICS – OPEC – Promotional role played by IMF-World Bank and its affiliates – IFC, MIGA and ICSID – ADB-Regulatory role played by WTO and UNCTAD.

Unit VI FINANCIAL ACCOUNTING

Introduction to Accounting – Accounting Concepts and Conventions – Indian Accounting Standards – Accounting Equation – Double Entry System – Journal – Ledger – Cash Book – Other Subsidiary Books – Trial Balance – Rectification of Errors – Bank Reconciliation Statement – Depreciation Accounting – Capital Expenditures and Revenue Expenditures – Final Accounts of Sole Proprietors – Average due date – Account current. Bills of Exchange – Accounts from incomplete records – Accounts of Not-for-profit organisation – Partnership Accounts: Fundamentals, Final accounts, Admission, Retirement, Death of partners – Dissolution of partnership firms – Consignment accounts – Joint venture accounts.

Unit VII CORPORATE ACCOUNTING

Issues of Shares – Bonus Issues – Sweat Equity Shares – Employee Stock Option Scheme and Employee Stock Purchase Scheme – Buy Back of Shares – Redemption of Preference Shares – Issue and Redemption of Debentures – Underwriting of Securities – Profit Prior to Incorporation – Valuation of Goodwill and Shares – Final Accounts of Companies – Amalgamation: Merger and Acquisition – Alteration of Capital and Internal Reconstruction – Corporate Financial Reporting – Consolidated financial statements.

Unit VIII COST AND MANAGEMENT ACCOUNTING

Introduction to Cost Accounting – Methods and Techniques of Costing – Classification of cost – Materials – Labour – Overheads – Cost sheet – Job Costing – Process Costing – Joint Products and By-Products – Operating Costing – Contract Costing – Standard costing and Variance Analysis (Material and Labour only) – Activity Based Costing. Introduction to Management Accounting – Functions and Benefits of Management accounting – Analysis and Interpretation of Financial statements: Comparative statements, Common size statements and Trend analysis – Ratios – Funds flow statement – Cash Flow Statement as per AS 3 – Budgets and Budgetary control – Marginal Costing and Break – Even analysis.

Unit IX FINANCIAL MANAGEMENT AND BUSINESS STATISTICS

Introduction to Financial management – Sources of finance – Sources of (National and International) – Time value of money – Risk and return – Cost of capital – Capital structure – Leverages – Dividend policy – Working capital forecast – Cash management – Receivable management – Inventory management – Capital budgeting.

Introduction to Statistics – Sampling and sample designs – Collection of Primary and Secondary data – Measures of Central tendency – Measures of Dispersion – Simple Correlation – Regression Analysis – Chi-square Test – Probability.

Unit X TAXATION

Basic concepts relating to Income Tax – Residential status and Tax Incidence – Scope of Income – Basic concepts of Income – Income exempt from tax – Income from salaries – Income from house property – Profits and Gains from Business or Profession – Capital Gains – Income from Other Sources – Clubbing of Income – Set off and Carry forward of losses – Deductions from Gross total income – Assessment of individuals – Return of income – Advance payment of tax – Deduction and Collection of Tax at Source – E-filing of Income Tax Returns.

Introduction to Goods and Services Tax – CGST – SGST – UTGST – IGST – Taxable Event – Consideration – Levy and Collection of GST – Exemptions from GST – Place and Time of Supply – Value of taxable supply – Input Tax Credit – Procedure for Registration – Goods and Services Valuation Rules – Tax Invoice – Credit and Debit Notes – Payment of tax – Interest on Delayed Payment of Tax – Furnishing of Returns – Default in Furnishing Returns – Demand and Appeals – Authority for Advance Ruling – Settlement of cases.

Unit I Perspectives of Education

Pre-primary Education – Universalisation of Elementary Education (UEE) – Primary Education – Equalization of Education opportunities – Secondary and Higher Education – SSA, RMSA, Samagra Shiksha, RUSA – Uniform Pattern of Education – RTE Act, 2009 – Formal, Non-formal and In-formal – Enrolment, Stagnation, Dropouts - Functional Literacy Programme – Open Schooling – Delinking degrees from employment — Brain drain Vocationalisation of Education – Skill Development.

Education of the Socially Disadvantaged Groups: Tribal, Scheduled and Marginalized groups – Special and Diverse needs of learners – Inclusive education – Universal Design of Learning - Barriers in Education – Challenges in affordability and accessibility of Education – Commissions and Committees in Education (Pre-Independence, Post-Independence) - Constitutional Provisions - Socialism, Secularism, Democracy, Sovereign and Egalitarian State - Central and State Government Policies related to Education.

Unit II Philosophical and Sociological Foundations of Education

Philosophical bases of Education – Metaphysics, Ontology, Epistemology, Axiology – Schools of thought: Idealism, Naturalism, Realism, Pragmatism – Propounding Indian Philosophers (Gandhiji, Tagore, Vivekananda, J.Krishnamurti, Aurobindo) and Western Philosophers (Plato, Russell, Pestalozzi, Rousseau, Froebel, Montessori, Dewey) in Education – Innovations emerged from experiments in education.

Sociological bases of Education – Socialization, Social Stratification, Mobility, Social Justice & Social Change – Sociologists (Auguste Comte, Max Weber, Marx, Durkheim, Spencer, Paulo Freire) – Education for International and National understanding – Peace, Value and Environmental Education – Liberalization, Privatization and Globalization in Education - UN-Sustainable Development Goals (SDGs) – Physical and Health Education – Gender perspectives in Education.

Unit III History and Culture of Tamil Nadu

Historical development, Role of Social and Political movements in Education – Initiatives for development: Establishment of State Universities and Educational Infrastructure – Developmental aspects: Professional Education (Medical, Engineering, Law, Teaching, Physical and Sports), Liberal Arts, Social Sciences and Humanities — Tamil Literature, Tradition & Culture: Art & Architecture – Historical sites – Ethnic groups of Tamil Nadu – Freedom fighters & Women leaders of social transformation of Tamil Nadu.

Unit IV Childhood & Adolescence

Psychology of Childhood & Adolescence – Stages of development (Early & Later childhood & Adolescence) – Adolescent characteristics - Dimensions of development (Cognitive, Physical, Psycho-Social, Emotional, Language, Moral) – Theories: Piaget, Bruner, Erik Erickson, Daniel Goleman, Kohlberg) – Developmental tasks and mental abilities – Individual differences – Understanding Learners (Slow and Late-bloomers, Children with Special Needs (CWSN) – Programmes for Diverse learners (Differentiated, Mediated, Remedial & Enrichment)

Unit V Learning and Teaching

Learner, Learning Process and Learning characteristics – Factors contributing to learning: Biological, Psychological, Socio-economic & Cultural - Memory, Remembering and Forgetting – Learning Curve – Paradigms: Behaviourism, Cognitivism, Constructivism, Humanism, Connectivism - Theories of Learning: Trial & Error (Thorndike), Classical Conditioning (Pavlov), Operant Conditioning (Skinner), Insight (Wolfgang Kohler), Gestalt theory – Transfer of learning. Significance of Language in understanding curriculum and subjects – Psycholinguistic - Types of Learning – Micro-Teaching: Skills & Components – Lesson Planning – Learning Styles: Visual, Auditory, Kinesthetic and Reading - Teaching styles: Autocratic and Permissive – Teaching approaches: Teacher and Student centered, Hybrid approaches – Outcome Based Education – Methods of Teaching (Inductive, Deductive, Analytic, Heuristic, Project) – Models of Teaching: Concept Attainment, Advanced-Organizers, Inquiry-Training) – Teacher Attributes – Teacher autonomy and accountability.

Unit VI Intelligence & Personality

Psychological attributes: Cognitive abilities, Attention, Interest, Motivation, Aptitude & Attitude, Value systems, Maslow's hierarchical theory of Human Needs – Achievement Motivation - Intelligence Basics & Theories (Single, Two-factor, Triarchic, Group-Factor, Multi-Factor, Guilford's Structure of Intellect, Gardner's Multiple Intelligence and Emotional Intelligence) – Creativity and Intelligence – IQ & EQ – Assessment of Intelligence – Understanding Learning difficulties and Learning disabilities (Dyslexia, Dyscalculia, Dysgraphia, Dyspraxia)

Personality – Trait theories: Allport, R.B.Cattell, Eysenck, Type: Hippocrates, Krestchmer, Sheldon, Carl Jung, Spranger – Assessment of Personality – Mental Health & Mental Hygiene : Conflict & Frustration, Unrest – Adjustment: Defense mechanisms – Guidance and Counselling .

Unit VII Educational Evaluation

Test, Measurement, Assessment & Evaluation – Principles of Evaluation - Characteristics of Test: Objectivity, Reliability, and Validity – Types: Formative, Summative, Norm and Criterion Referenced Test —

Scholastic & Non- Scholastic - Achievement Test – Diagnostic and Prognostic Tests – Continuous and Comprehensive Evaluation - Standardization of an achievement test - Table of weightages, Blue Print, Preparation of Question Paper, Scoring key, Item analysis (Index of Difficulty & Discrimination), Reliability – Tools for assessment: Observation, Interview, Portfolio, Rubrics, Peer-Reviews, Check-lists, Rating Scales.

Unit VIII Management & Administration

Principles of Management – Structure of Educational management (Central, State & Local levels) – Personnel, Material and Financial management: Functions (POSDCORB) - SWOC Analyses in Educational Administration – Total Quality Management (TQM) – Assessment and Accreditation of Educational Institutions – Leadership theories and styles – Role of Administrators, School Heads, Teachers and Stakeholders in Planning and Administration.

Unit IX Curriculum Design and Development

Principles of Curriculum, Curriculum patterns (Teacher, Learner, Problem, Subject, Activity/ Experience, Broad-field) – Types (Core, Competency-Based, Null, Hidden, Rhetoric) – Approaches to Curriculum Organisation (Topical, Spiral, Logical, Psychological, Unitary & Integrated) – Curriculum Development process - Models of Curriculum (Ralph Tyler, Wheeler, Hilda Taba, Stufflebeam) – Curriculum Evaluation.

Unit X Instructional and Educational Technology

Bloom's and Revised Taxonomy of Educational Objectives - Levels of Teaching (Memory, Understanding & Reflective) – Instructional designing – Programmed learning (Principles, Types: Linear, Branched) – Systems approach – ADDIE Model - Cybernetics – TPACK - FOSS- OER – MOOCs - Learning Management Systems (LMS) - Smart Classroom, Blended Learning, Flipped Learning – Augmented Reality - Virtual Modes (O-labs, Classrooms, Library) – Virtual Reality – AI in Education.

PG TRB General Knowledge Syllabus

Unit I History of India

Indus Valley Civilisation – Vedic Period- Buddhism and Jainism- Mauryan Empire-Guptas; Delhi Sultanate-Age of Vijayanagaram-Mughals and Marathas; Arrival of Europeans- Early uprising against British rule-English Education and Its impact- Westernisation and Modernisation-Birth of Indian National Congress– Freedom Struggle.

Unit II History of Tamil Nadu

Archaeological discoveries - Sangam literature; Pallavas – Imperial Cholas and Later Pandyas- Nayaks-their contribution to art and Architecture; Palayakar revolt against British Rule-Role of Tamil Nadu in freedom struggle-Justice Party-Self-Respect Movement- Dravidian Movement.

Unit III Indian Polity

Preamble to the Constitution - Fundamental Rights, Directive Principles of State Policy-Centre-State Relations-Judiciary in India-Empowerment of Women– Rights of Transgender.

Unit IV Geography

Salient features of Physical geography of India; Distribution of key natural resources; Geographical phenomena such as earthquakes, tsunami, cyclones.

Unit V General Science

Scientific knowledge and scientific temper-Main concepts of life science; evolution, nutrition, health and hygiene, human diseases; Environment and Ecology.

Unit VI Current Affairs and Sports

Recent achievements in national and international sports-contributions of eminent authors.

Unit VII Indian Economy

Planning, Mobilisation of resources, growth, development and employment; Major crops-cropping patterns in various parts of the country; e-technology in the aid of farmers.

Unit VIII Science and Technology Unit VIII Science and Technology

Latest inventions in science and technology. Indigenisation of technology and developing new technology; achievements of Indians in science and technology; application of Science and Technology in the area of IT, Space, Computers and Robotics..

Unit IX Aptitude and Mental Ability

Simplification- Percentage – Highest Common Factor (HCF)- Lowest Common Multiple (LCM)- Ratio and Proportion- Simple Interest- Compound Interest—Area-Volume- Time and Work.

Unit X Abbreviations

Commonly used acronyms and abbreviations of national and international organisations and institutes, as well as major government schemes.