



UPPSC LT Assistant Teacher Syllabus

SYLLABUS **Subject : Commerce**

1- Accountancy : Concept and Principles; Double Entry System- Journal, Ledger; Trial Balance, Final Accounts with adjustment entries, Partnership-Admission, Retirement and Death Accounts, Company Accounts – Types of shares, Accounting for issue and forfeiture of shares, Royalty, Hire Purchase and Departmental Accounts.

2-Business Organization & Management : Meaning and nature of Trade and Commerce, Forms of Business Organization – Sole Trader, Partnership and Company. Nature and functions of marketing, Indigenous and Foreign trade, Management - nature, scope and principles, Contributions of F.W. Taylor and Henry Fayol, Functions of management – Planning, organizing, staffing, Directing and Controlling, Business environment – Economic, Social, Political & Cultural.

3-Business Economics : Concept and Scope, Demand Curve analysis, Elasticity of Demand, Marginal utility, Total utility and Law of diminishing marginal utility, Laws of returns, Price determination under perfect competition and monopoly, Trade cycle, Population theories. Indian Economy- position, problems and suggestions.

4-Money & Banking : Definition, scope and functions of Money, Importance of money in capitalistic and socialistic economy, Gresham's Law, Quantity theory of money, Inflation and deflation, Types of Banks, Functions of Commercial Banks and Reserve Bank of India, Digital Banking and E-Banking.

5-Statistics : Meaning, scope and importance, Collection, Classification and Tabulation of data, Measures of Central Tendency- Mean, Median and Mode, Measurement of Dispersion.

Auditing : Definition, objectives and importance of auditing, Meaning, types and importance of Vouching, Procedures of vouching of primary books.