



**SYLLABUS FOR PRELIMINARY EXAMINATION FOR RECRUITMENT
TO
THE POST OF ASSISTANT MASTER IN COMMERCE (BM)**

Full Marks : 100

Time : 1 Hour 30 Minutes

BUSINESS ORGANISATION AND AUDITING

1. Organisation of Board of Directors – Appointments, Number of Directors, Minority Representation in the Board, Power, Duties, Remuneration, Meetings of the Board, Tenure of Office.
2. Corporate forms of business – on the basis of ownership, nature and size.
3. Vouching and verification of Assets and Liabilities.

ACCOUNTANCY

1. Final Accounts of Trading & Non-Trading concerns.
2. Accounting from incompletes records – (including conversion into double entry).
3. Accounting for venture and Bill of Exchange.
4. Partnership - Admission & Retirement & Dissolution of Firm.
5. Issue of Shares & Debentures.
6. Accounts of Holding company (excluding chain, cross and multiple holding).

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7. Amalgamation & Absorption of companies.
 8. Rectification of Errors.
 9. Changes in Financial position - Fund Flow.
 10. Accounting ratios & Financial position.
 11. Cost-Volume-Profit analysis and Management Decisions.
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