

# HSST COMMERCE SYLLABUS

ABIN JOHN

## Qualification

- Master's Degree with not less than 50% marks
- B. Ed. Degree
- Pass in the State Eligibility Test for the post of Higher Secondary School Teacher

# MODULE I- FINANCIAL ACCOUNTING

- Accounting Principles and Accounting Standards
- Company Accounts
- Amalgamation Absorption – Reconstruction
- Holding Company Accounts
- Liquidation
- Analysis and Interpretation of Financial Statements -Ratio Analysis-Fund flow Analysis ,Cash Flow Analysis
- Working Capital Management
- Valuation of Shares and Goodwill -Insolvency Accounts Inflation Accounting
- Insurance Claims –
- Double Account System.

# MODULE II ADVANCED COST ACCOUNTING

- Material – Labour – Overheads
- Marginal Costing and Breakeven Analysis
- Standard Costing
- Integral Costing
- Budgeting and Budgetary Control
- Capital Budgeting
- Cost of Capital-Cost Control and Cost Reduction
- Process Costing
- Contract Costing
- Reconciliation of Cost and Financial Accounts.

## MODULE III- MANAGEMENT PRINCIPLES AND TECHNIQUES

- Schools of Management Thought
- Management Functions – Planning – Organizing -Decision Making – Directing – Staffing – Controlling – Reporting and Budgeting -Motivation
- Organizational Development and Behaviour- Conflict – Group Dynamics and Team Development
- Total Quality Management
- Human Resources Management -Selection – Training – Development – Reward and Compensation Performance Appraisal.

## MODULE IV – TAXATION LAWS- DIRECT AND INDIRECT

- Basic Concepts – Definitions – Capital and Revenue
- Determination of Residential Status and Incidence of Tax
- Income Except from Tax
- Heads of Income and its Computation
- Clubbing of Income-Set Off and Carry Forward
- Assessment of Individual
- Income Tax Authorities
- Assessment Procedure
- Tax Deducted at Source
- Tax Planning for Managerial Decisions
- Indirect Tax- Wealth Tax – Central Excise and Customs.

## MODULE V – RESEARCH METHODOLOGY AND QUANTITATIVE TECHNIQUES

- Research – Meaning – Definition – Features
- Research Design
- Formulation of Hypothesis
- Data Source and Sampling
- Applications of Statistical Tools and Techniques in Social Research
- Selection of Statistical Tools for Analysis and Testing of Significance
- t-Test – Chi Square Test, ANOVA- F Test – Correlation – Regression
- Probability
- Presentation of Findings
- Network Analysis – PERT/CPM
- Operation Research
- Linear Programming.

## **MODULE VI: MANAGEMENT INFORMATION SYSTEM, SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

- Introduction to Management Information System – Meaning – Need
- System Concept -Features of System – Types of Systems
- MIS and Various Levels of Management
- MIS and Various Functions of Management-
- MIS and Computer Application
- Data Processing Concept
- Data Hierarchy – Data Base Management System
- Networking – Basic Concepts
- Internet and E Commerce Security Analysis and Portfolio Management
- Indian Financial System-Financial Markets – Financial Instruments – Financial Intermediaries – Financial Services.



## MODULE VII : RECENT TRENDS IN COMMERCE

## MODULE VIII RESEARCH METHODOLOGY/TEACHING APTITUDE

### I. TEACHING APTITUDE

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

## 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.

## MODULE IX (a) SALIENT FEATURES OF INDIAN CONSTITUTION

- Salient features of the Constitution – Preamble- Its significance and its place in the interpretation of the Constitution.
- Fundamental Rights – Directive Principles of State Policy – Relation between Fundamental Rights and Directive Principles –
- Fundamental Duties.
- Executive – Legislature – Judiciary – Both at Union and State Level.
- Other Constitutional Authorities.
- Centre-State Relations – Legislative – Administrative and Financial Services under the Union and the States.
- Emergency Provisions.
- Amendment Provisions of the Constitution

## MODULE IX (b) SOCIAL WELFARE LEGISLATIONS AND PROGRAMMES

- Social Service Legislations like Right to Information Act,
- Prevention of atrocities against Women & Children,
- Food Security Act,
- Environmental Acts etc.
- and Social Welfare Programmes like Employment Guarantee Programme, Organ and Blood Donation etc.

### TOWARDS A NEW SOCIETY

- Introduction to English education –
- various missionary organisations and their functioning
- founding of educational institutions, factories, printing press etc.

### EFFORTS TO REFORM THE SOCIETY

- (A) **Socio-Religious reform Movements** SNDP Yogam, Nair Service Society, Yogakshema Sabha, Sadhu Jana Paripalana Sangham, Vaala Samudaya Parishkarani Sabha, Samathwa Samajam, Islam Dharma Paripalana Sangham, Prathyaksha Raksha Daiva Sabha, Sahodara Prasthanam etc.
- (B) **Struggles and Social Revolts**--Upper cloth revolts.Channar agitation, Vaikom Sathyagraha, Guruvayoor Sathyagraha, Paliyam Sathyagraha. Kuttamkulam Sathyagraha, Temple Entry Proclamation, Temple Entry Act .Malyalee Memorial, Ezhava Memorial etc. Malabar riots, Civil Disobedience Movement, Abstention movement etc.

## ROLE OF PRESS IN RENAISSANCE

- Malayalee, Swadeshabhimani, Vivekodayam, Mithavadi, Swaraj, Malayala Manorama, Bhashaposhini, Mathnubhoomi, Kerala Kaumudi, Samadarsi, Kesari, Al-Ameen, Prabhatham, Yukthivadi, etc

## AWAKENING THROUGH LITERATURE

- Novel, Drama, Poetry, Purogamana Sahithya Prasthanam, Nataka Prashtanam, Library movement etc

## WOMEN AND SOCIAL CHANGE

- Parvathi Nenmenimangalam, Arya Pallam, A V Kuttimalu Amma, Lalitha Prabhu. Akkamma Cheriyan, Anna Chandi, Lalithambika Antharjanam and others.

## **LEADERS OF RENAISSANCE**

- Thycaud Ayya Vaikundar, Sree Narayana Guru, Ayyan Kali, Chattampi Swamikal, Brahmananda Sivayogi, Vagbhadananda, Poikayil Yohannan (Kumara Guru) Dr Palpu, Palakkunnath Abraham Malpan, Mampuram Thangal, Sahodaran Ayyappan, Pandit K P Karuppan, Pampadi John Joseph, Mannathu Padmanabhan, V T Bhattathirippad, Vakkom Abdul Khadar Maulavi, Makthi Thangal, Blessed Elias Kuriakose Chaavra, Barrister G P Pillai, TK Madhavan, Moorkoth Kumaran, C. Krishnan, K P Kesava Menon, Dr. Ayyathan Gopalan, C V Kunjuraman, Kuroor Neelakantan Namboothiripad, Velukkutty Arayan, K P Vellon, P K Chathan Master, K Kelappan, P. Krishna Pillai, A K Gopalan, T R Krishnaswami Iyer, C Kesavan. Swami Ananda Theerthan, M C Joseph, Kuttippuzha Krishnapillai and others

## **LITERARY FIGURES**

- Kodungallur Kunhikkuttan Thampuran, Kerala Varma Valiyakoyi Thampuran, Kandathil Varghese Mappila. Kumaran Asan, Vallathol Narayana Menon, Ulloor S Parameswara Iyer, G Sankara Kurup, Changampuzha Krishna Pillai, Chandu Menon, Vaikom Muhammad Basheer. Kesav Dev, Thakazhi Sivasankara Pillai, Ponkunnam Varky, S K Pottakkad and others

**THANK YOU**