SYLLABUS FOR TET (HIGHER SECONDARY)
PAPER-II:
OPTION-A
Total Marks-100

PART I: BUSINESS STUDIES (20 MARKS)

(A) PRINCIPLES AND FUNCTIONS OF MANAGEMENT

Nature and Significance of Management : Management– concept, objectives, importance, Nature of management; Management as Science, Art. Profession**,** Levels of Management— top, Middle supervisory (First level), Management functions - planning. Organising staffing, directing and controlling, Coordination– nature and importance.

Principles of Management: Principles of Management,— meaning, nature and significance, Fayol's Principal of Management Taylor's Scientific Management– Principles and Techniques.

Business Environment: Business Environment– meaning and importance, Dimensions of Business Environment— Economic, Social, Technological, Political and Legal, Economic Environment India; Impact of Government policy changes on business and industry with special reference to adoption of the policies of liberalization privatization and globalization.

(B) BUSINESS FINANCE AND MARKETING

Objectives of Business: Economic & Social, business risk-nature and clauses

Forms of Business Organizations: Company-private and public limited- features, merit and limitations

Business Service- banking, insurance and ware housing- principles, types and functions

International Business- export, import procedure, documentation, international bodies/institutions supporting international business

Business Finance: Business finance– meaning, role, importance and objectives of financial management, Role of finance manager, Financial planning– meaning and importance. Capital Structure– Meaning and factors effecting capital structure, Over capitalisation, Under capitalisation and its effects. Fixed and Working Capital– Meaning and factors affecting their requirements, Sources and component of working capital, importance of working capital, management of working capital.

Marketing

Marketing– meaning, functions, role, Distinction between marketing and selling.
Marketing mix– concept and elements: Product-nature, classification, branding, labelling and packaging
— Physical distribution : meaning, role; Channels of distribution-meaning, types, factors, determining choice of channels.
— Promotion — meaning and role, promotion mix, Role of Advertising and personal selling; objections to Advertising.
— Price : factors influencing pricing.

Consumer Protection: Importance of consumer protection, Consumer rights, Consumer responsibilities, Way and means of consumer protection — Consumer awareness and legal redressal with special reference to Consumer protection Act, Role of consumer organizations and NGOs.

PART II: ACCOUNTANCY (30 MARKS)

ACCOUNTING FOR NOT-FOR-PROFIT ORGANISATIONS AND PARTNERSHIP FIRMS

Accounting Not-for-Profit Organisation

Meaning, characteristics and accounting records of Not-for-profit organisations. Receipts and Payments Account :Meaning and preparation. Income and Expenditure Account : Meaning, Special terms used in Not-for-Profit organisations, treatment of some peculiar items in Income and Expenditure Account, Concept of Fund Based and Non-fund Based accounting, Preparation of Income and Expenditure Account and Balance Sheet-from a Receipts and Payments Account and additional information and from a given Trial-Balance Incidental Trading Activities by a Not-for - Profit organisation.

Accounting for Partnership : Basic Concepts, Characteristics of Partnership, Partnership Deed, Contents of Partnership Deed.

Maintenance of Capital Accounts of Partners : Fixed and Fluctuating Capital, Distribution of profit among partners, interest on capital, drawings, interest on drawings, interest on Partner's loan to a firm, salary/commission to partner, Guarantee of Profit to a partner, Past adjustment.

Preparation of Final Accounts of Partnership Firm,

Reconstruction of a Partnership Firm– Admission of a Partner.

Modes of Reconstruction of a Partnership Firm.

Admission of New Partner: Matters relating to admission of a New Partner, New Profit sharing ratio, Sacrificing ratio.

Goodwill: Nature, needs, factors affecting and methods of valuation : Average profits, super profits and capitalisation method, accounting treatment of Goodwill on admission of a partner.

Treatment of Accumulated Profits and Losses, Revaluation of Assets and Re- assessment of Liabilities. Adjustment of capitals, change in Profit sharing ratio among the Existing Partners.

Company Accounts & Financial Statements:

Capital of a company, share capital, sub-division of share capital, types of shares, issue of shares, Bonus issue and Right issue, Types and issue of debentures. Final Accounts of Companies.

Financial Statement: Its component and Functions tools of Financial Statement analysis:-

Common size statement, comparative Statement, Ratio analysis, Cash flow statement and Fund flow Statement.

PART III: SALESMANSHIP & ADVERTISING (20 MARKS)

Sales Organisation: Methods of Sales, selling through own organization or Agents, their control, organization of sales depal1ment, sales routine, other departments, control of salesman, sales reports, its analysis and utility evaluation of salesman's performance.

Selection of Salesman: Methods of selection, traits, training of salesman, Salesman's authority: Limits, allocation of territory, fixation of quota, sales conference.

Remuneration: Remuneration of Salesman

PUBLICITY AND ADVERTISING

Preparation of Advertisement: Definition of copy, its theme, essentials, size, feature, classification of lay-out, elements of lay-out.

Organization: Organization of Advertising department, functions, publicity programme, Media selection, planning and policy, budget, market research, competitor's product advertising, stock for sale, adequacy of finance, object, cost relation with other departments, evaluation of effectiveness of advertisement.

Appeal in Advertising: Study of buying motive, their uses.

Advertising Agency and Clients: Agency- Need, organization, evolution, obtaining business, benefit and cost to advertisers, relation with clients, Departments, creation of advertising materials, media, checking.

Market Research: Meaning importance and needs, Market research process, techniques and methods. Identification of target groups in relation to a product

PART IV: BANKING (15 MARKS)

Commercial Banking in India: Growth of Modern Commercial Banking in India, Presidency banks, Imperial banks, State bank of India and other banks. Classification of banks, Scheduled banks, Non scheduled banks, Private sector banks, public sector banks, Objective of Nationalisation of banks, Lead Bank scheme. Banking system: Branch system Banking, Unit Banking system, Group Banking system and Chain Banking system.

Reserve Bank of India and Financial Markets: Organization and Management of RBI, Function of RBI, Method of note issue of RBI, Credit control methods of RBI.

Meaning and types of financial markets: Money market-nature and instruments, Capital market types-Primary and Secondary Market, Distinction between Money Market and Capital Market, Foreign exchange market. Features of Indian money market and capital market. Stock exchange-Meaning and function. SEBI-Objectives and functions.

Non-Bank Financial institutions: Meaning, types & features. Development Banks: IFCI, IDBI, SFCI, NABARD, SIDC, UTI, LICI, GICI. Mutual Fund. International Financial institutions-IBRD, IMF, IDA, IFC, ADB-meaning and purpose.

Negotiable instruments: Meaning of Negotiable instrument, Features of Promissory Note, Bill of exchange, cheque and their differences, Meaning of holder, Holder in due course, Payment in due course and Endorsement. Significance of different kinds of endorsement.

Meaning of Bearer cheque, Order cheque, Open and crossed cheque. Crossing of cheque-Types and their significance. Material alteration. Condition for dishonour of cheques.

Employment of Fund: Meaning of liquidity, Statutory Liquidity ratio, Principles of sound investment and lending. Forms of Advances-Loans, Cash Credit and Overdraft. Hypothecation. Letter of credit.

PART V: INSURANCE (15 MARKS)

GENERAL INSURANCE:

Fire Insurance: Introduction- Meaning, Need, Principles, Distinction between Fire Insurance and Life Insurance, Procedure for taking a Fire Insurance Policy, Procedure for settlement of claims under Fire Insurance.

Marine Insurance: Characteristics of Marine Insurance Contract, Types of Marine Insurance Policies, Settlement of claims in Marine Insurance.

Procedure of claims: Procedure for recovering claim under fire policy. Effects of more than one fire and one policy on claim, Ex-gratia payment, Rating and average condition and its effect on claim.

MISCELLANEOUS INSURANCE: Personal accidental insurance,. Motor Insurance, Burglary insurance, Employers' liability insurance, Fidelity Guarantee insurance.

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***Standard of syllabus is Higher Secondary Level ***

Sd/-
Member Secretary,
TET Empowered Committee for Higher Secondary Education