KRITI YASHASSU ACADEMY
SAAD PRELIMINARY EXAMINATION SYLLABUS

Paper I - General Studies | Paper II - Commerce & Management

Examination Pattern

Paper	Subject	Maximum Marks	Duration
Paper I	General Studies	150	2 Hours
Paper II	Commerce & Management	300	2 Hours
	Total	450	

Both papers are compulsory. The source notification states that the question paper shall be set in Kannada and English and may be answered entirely in either language.

Paper I - General Studies

- General Science
- Current events of State, National and International importance
- History of India
- World Geography
- Indian Polity and Economics
- Indian National Movement and General Mental Ability

Paper II - Commerce and Management

Commerce (Subject Code – O7)

Paper — 1: Accounting and Finance

Part —1: Accounting, Auditing and Taxation

Accounting as a financial information System — Impact of behavioural sciences — Methods of accounting of changing price levels with particular reference to current purchasing power (CPP), accounting - Advanced problems of Company Accounts — Amalgamation absorption and reconstruction of companies — Accounting of holding Companies — Valuation of shares and goodwill, Controllership functions-Property control, legal and management.

Important provisions of the Income Tax Act, 1961, Definition-Change of Income Tax,‘ Exemption, Depreciation and Investment allowance, Simple problems on computation of Income under the various heads and determination of assessable income, income-tax Authorities.

Nature and functions of Cost-Accounting-cost classification-Techniques of segregating semivariable costs into fixed and variable components — Job costing -FIFO and weighted average methods of calculating equivalent units of production -Reconciliation of cost and financial accounts-marginal costing — Cost — Volume — profit relationship, Algebraic formula and graphical representation, shutdown point-Techniques of cost control and cost reduction — budgetary control-flexible budgets-Standard costing and variable analysis-Responsibility accounting-bases of charging overheads and their inherent fallacy-Costing for pricing decision.

Significance of the asset function-programming the audit work-valuation and verification of assets; fixed, wasting and current assets, Verification of liabilities-Audit of limited companies-appointment status, powers, duties and liabilities of the auditor-Auditor's report-Audit of share capital and transfer of shares, Special points in the audit of banking and insurance companies.

Part — II: Business, Finance and Financial Institutions

Concept and Scope of Financial Management-Financial goals of corporations-Capital budgeting, Rules of the thumb and Discount, cash flow approaches-Incorporating uncertainty In Investment decisions-Designing an optimal capital structure-Weighted average cost of capital and controversy surrounding the Modigliani and Miller model, Sources of raising short-term, Intermediate and long term finance-Role of public and convertible debentures-Norms and Guidelines regarding debt-equity ratios-determinants of an optimal dividend policy-optimizing models of James Walter and John Linterner Models. Forms of dividend payment — Structure of working capital and the variable affecting the level of difference of components — Cash flow approach of forecasting working capital needs-profiles of working capital in Indian Industries-Credit Management and credit policy-consideration of tax in relation to financial planning and cash flow statements.

Organization and deficiencies of Indian Money Market, Structure of assets and liabilities of commercial banks-Achievements and failures of nationalized, Regional Rural Banks-Recommendations of the Tandon (P.L.) study group on following of bank credit, 1976 and their revision by the Chore (K>B) Committee, 1979-An Assessment of the monetary and credit policies of the Reserve bank of India-Constituents of the Indian Capital Market-Functions and working of All India term financial institutions (IDBI, IFCI, ICICI and IRCI)- Investment policies of the Life Insurance Corporation of India and the Unit

Trust of India-Present state of stock exchange and their regulation. Provision of the Negotiable Instruments Act, 1881. Crossings and endorsements with particular reference to statutory protection to the paying and collecting bankers-Salient provision of the Banking Regulation Act, 1949 with regard to chartering, supervision and regulation of banks.

Paper — II: Organization Theory and Industrial Relations

Part —I: Organization Theory

Nature and concept of Organisation -Organization goals; Primary and secondary goals, single and multiple goals, ends means chain-Displacement, succession, expansion and multiplication of goals-Format organization, Type, Structure-Line and Staff, functional matrix, and project-Informal organization-functions and limitations.

Evolution of organization theory; Classical, Neo-classical and system approach. Bureaucracy, Nature and Basis of power, Sources of power, Power structures and politics, Organizational behaviour as a dynamic system, Technical, Social and power systems, Interrelations and interactions-perception, Status system, Theoretical and empirical foundation of Maslow, McGregor, Herzberg, Likert, Vroom, Porter and Lawler, Adam and Human models of Motivation, Morals and Productivity, Leadership, Theories and styles, Management of conflicts in organization, Transactional Analysis, Significance of culture to organizations, Limits of rationality, Simon-March approach. Organizational change, adaptation, growth and development, organizational control and effectiveness.

Part — II: Industrial Relations

Nature and scope of industrial relations, industrial labour in India and its commitment. Theories of unionism-Trade Union movement in India-Growth and Structure-Role of outside leadership-Workers educational and other problems-Collective bargaining-approaches conditions, limitations and its effectiveness in Indian conditions-workers participation in management, philosophy, rationale, present day state of affairs and its future prospects.

Prevention and settlement of industrial disputes in India, Preventive measures, settlement machinery and other measures in practice-Industrial relations in public enterprises-Absenteeism and labour turnover in Indian industries — Relative wages and wage differentials. Wage policy in India the bonus, issue-international Labour Organisation and Indian Role of Personnel department in the Organization-Executive development, Personnel policies, Personnel audit and personnel research.

Management (Subject Code-14)

Paper-I

Scope of the Management Paper

The candidate should make a study of the development of the field of management as a systematic body of knowledge and acquaint himself adequately with the contributions of leading authorities on the subject. He should study the role, function and behaviour of a manager and relevance of various concepts and theories to the Indian context. Apart from these general concepts, the candidate should study the environment of business and also attempt to understand the tools and techniques of decision making.

The candidate would be given choice to answer any five questions.

Organizational Behaviour & Management Concepts

Significance of social, psychological factors for understanding organizational behaviour. Relevance of theories of motivation, Contribution of Maslow, Herzberg. McGregor, Mc.Clelland and other leading authorities, Research studies in leardership.

Management by Objectives. Small group and inter-group behaviour. Application of these concepts for understanding the managerial role, conflict and co-operation, work norms and dynamics of organizational behaviour Organisation change.

Organizational Design

Classical, neo-classical and open systems, theories of organization, Centralization, decentralization, delegation of authority and control, Organization structure, systems and processes, strategies, policies and objectives, Decision making, communication and control. Management information system and role of computer in management.

Economic Environment

National Income, analysis and its use in business forecasting. Trends and structure in Indian Economy, Government programmes and policies. Regulatory policies, monetary, fiscal and planning and the impact of such macro policies on enterprise decisions and plans - Demand analysis and forecasting, cost analysis, pricing decisions under different market structures — Pricing of joint products and price discrimination —capital budgeting - applications under Indian conditions. Choice of projects and cost benefit analysis, choice of production techniques.

Quantitative Methods

Classical Optimization: Maximum and minimum of single and several variables; optimization under constraints — Applications. Linear programming; Problems formulation - Graphical solution — Simplex Method Quality — Post optimality analysis — Applications of integral programming and dynamic programming — Formulation of Transpiration and assignment models Linear Programming and Methods of Solution.

Statistical Methods

Measures of Central tendencies and variations — Application of Binomial, Poisson and Normal distributions. Time series — Regression and correlation, Tests of Hypotheses — Decision making under risk; Decision Trees — Expected Monetary Value — Value of Information — Application of Bayes' Theorem to posterior analysis. Decision making under uncertainty. Different criterion for selection optimum strategies.

Paper — Il

Section -I Marketing Management

Marketing and Economic Development — Marketing Concept and its applicability to the Indian Economy — Major tasks of management in the context of developing economy — Rural and Urban marketing their prospects and problems.

Planning and strategy in the context of domestic and export marketing — Concept of marketing mix-Market Segmentation and Product differentiations strategies – Consumer motivation and behavior-Consumer Behavioral models- Product, Brand, distribution, Public distribution system, price and promotion.

Decisions:

Planning and Control of Marketing Programmes- Marketing Research and Models-sales organizational dynamics- marketing information system. Marketing audit and control. Export incentives and promotional strategies-Role of Government, trade association and individual organization — problems and prospects and export marketing.

Section — Il Production and Materlals Management

Fundamentals of production from management point of view. Types of manufacturing systems, continuous repetitive, intermittent, Organizing for Production, Long-range, forecast and aggregate Production Planning, Plant Design: Process planning. Plant size and scale of operations, location of plant, layout of physical facilities, Equipment replacement and maintenance.

Functions of Production Planning and Control Routing. Loading and Scheduling for different types of production systems. Assembly, Line Balancing, Machine Line Balancing.

Role and importance of material management, Material handling, Value analysis, Quality Control, Waste and Scrap disposal, Make or Buy decision, Codification, Standardization and spare parts inventory, Inventory control-ABC analysis Economic order quantity, Re-order point. Safety work. Two Bin system. Waste management DGS & D purchase process and procedure.

Section - III Financial Management

General tools of Financial Analysis: Ratio Analysis, funds flow analysis, cost-volume— profit analysis, cash budgeting, financial and operating leverage.

Investment Decision :

Steps in capital expenditure management, criteria for investment appraisal, cost of capital and its application in public and private sectors. Risk analysis in investment decision, organizational evaluation of capital expenditure management with special reference to India.

Financing Decision:

Estimating the firms of financial requirements, financial structure determinations, capital markets, institutional mechanism for funds, with special references to India, security analysis, leasing and sub-contracting.

Working Capital management:

Determining the size of working capital managing the managerial attitude towards risk in working capital, management of cash, inventory and accounts receivables, effects of inflation on working capital management.

Income Determination and Distribution:

Internal financing, determination of dividend policy, implication of inflationary tendencies in determining the dividend policy, valuation and dividend policy. Financial management in Public Sector with special reference to India. Performance budgeting and principles of financial accounting. Systems of management

control.

Section — IV Human Resource Management

Characteristics and significance of Human Resources, Personnel Policies — Manpower, Policy and Planning — Recruitment and Selection Technique — Training and Development Promotions and Transfers; Performance Appraisal — Job Evaluation, Wage and Salary.

Administration:

Employee Morals and Motivation, Conflict Management, Management of Change and Development. Industrial Relations, Economy and Society in India; Worker Profile and Management Styles in 'India; Trade Unionism in India; Labour Legislation with special reference to industrial Disputes Act; Payment of Bonus Act; Trade Unions Act; Industrial democracy and Worker's participation in Management, Collective Bargaining; Conciliation and adjudication; Discipline and Grievances Handling in Industry.