

**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.

**A C C O U N T A N C Y**

1. Final Accounts of Trading & Non-Trading concerns.
  2. Accounting from incomplete 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).
  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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