



GOA UNIVERSITY
Taleigao Plateau

SYLLABUS FOR GOA UNIVERSITY ADMISSIONS RANKING TEST (GU-ART)
FOR M. COM PROGRAMME

General Guidelines:

- Coverage: Papers studied at the First and Second Year B. Com (Semester I to IV)
- Number of Questions: 50 Multiple Choice Questions of 2 marks each.
- Maximum Marks: 100 - Duration 1 ½ hour
- Negative Marking: 25%, i.e., for every wrong answer, 0.5 marks will be deducted from the total marks.
- Pattern of Question Paper:
Section I : Least Difficult Level with 15 Questions
Section II : Difficult Level with 15 Questions
Section III : Most Difficult Level with 20 Questions

Syllabus:

1 General Management.

- Introduction to Management, Development of Management Thought, Decision Making, Emerging Areas in Management, Corporate Responsibility and Business Ethics, Managing Change, Conflict Management, Group Dynamics

2 Financial Accounting.

- Accounting Standards and Accounting from Vouchers, Depreciation, Single Entry System, Conversion of Partnership Firm into a Limited Company, Partnership Accounts: Piecemeal Distribution, Departmental Accounts and Branch Accounts, Inventory Valuation, Fire Insurance Claims - Loss of Stock,
- Company Final Accounts, Financial Statement Analysis & Interpretation
- Introduction to Costing (Elements of costing), Methods of Costing, Reconciliation of Costing Profit with Financial Profit, Techniques of Costing

3 Business Finance.

- Nature and Objectives of Business Finance, Classification of Capital, Capitalization, Capital Structure, Institutional Financing, Long term Sources, Short term and Other Sources of Finance, Capital Markets, Marketing of Securities

4 Indian Financial and Fiscal System.

- Indian Financial and Banking System, Money and Monetary Policy in India, Indian Fiscal System, Budgets and Fiscal Policy in India

5 Statistical Techniques.

- Introduction, Collection of Data, Graphs and Diagrams, Summarization Measures, Index Numbers, Analysis of Time Series, Correlation and Regression Analysis, Elements of Probability, Theoretical Distribution, Methods of Sampling, Tests of Hypothesis and Estimation, Statistical Quality Control

References:

- L. M. Prasad (2017). Principles and Practice of Management, Sultan Chand and Sons.
- Aruna Jha (2017). Students Guide to Auditing. Taxman Publication.

- R. L. Gupta and M. Radhaswami (2016). Advanced Accountancy. Sultan Chand and Sons.
- Jawahar Lal (2017). Cost Accounting. Tata McGraw Hill.
- R. M. Srivastava (2017). Essentials of Business Finance. Himalaya Publishing House.
- M. Y. Khan (2016). Indian Financial System. Tata McGraw Hill.
- S. P. Gupta (2017). Statistical Methods. Sultan Chand and Sons.