

# **Commerce(Without Maths)**

## **ACCOUNTANCY (30 Questions)**

### **Unit 1: Accounting Principles**

- Accounting Concepts & Conventions
- Accounting Standards (Basic)
- Double Entry System
- Accounting Equation

### **Unit 2: Journal & Ledger**

- Journal Entries
- Ledger Posting
- Trial Balance
- Rectification of Errors
- Suspense Account

### **Unit 3: Financial Statements**

- Trading Account
- Profit & Loss Account
- Balance Sheet
- Adjustments
- Depreciation

### **Unit 4: Partnership Accounts**

- Admission of Partner
- Retirement of Partner
- Dissolution of Partnership
- Goodwill Valuation

### **Unit 5: Company Accounts**

- Share Capital
- Issue & Forfeiture of Shares
- Debentures (Basic)

## **Unit 6: Financial Statement Analysis**

- Ratio Analysis
  - Cash Flow Statement (Basic)
  - Interpretation of Financial Statements
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## **BUSINESS STUDIES (25 Questions)**

### **Unit 1: Nature & Forms of Business**

- Sole Proprietorship
- Partnership
- Company
- Cooperative Society

### **Unit 2: Business Environment**

- Economic Environment
- Government Policies
- Globalisation
- Liberalisation

### **Unit 3: Management**

- Principles of Management
- Functions of Management
- Planning
- Organising
- Staffing
- Directing
- Controlling

### **Unit 4: Marketing**

- Marketing Management
- Consumer Behaviour
- Product Mix

- Branding
- Pricing
- Promotion
- Distribution Channels

#### **Unit 5: Financial Management**

- Sources of Finance
- Capital Structure (Basic)
- Working Capital
- Financial Planning

#### **Unit 6: Entrepreneurship**

- Business Planning
  - Start-up Ecosystem
  - Business Ethics
  - Corporate Social Responsibility (CSR)
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### **ECONOMICS (25 Questions)**

#### **Unit 1: Micro Economics**

- Demand & Supply
- Elasticity
- Consumer Behaviour
- Production
- Cost Analysis
- Market Structures

#### **Unit 2: Macro Economics**

- National Income
- Inflation
- Banking System
- Monetary Policy

- Fiscal Policy
- Balance of Payments

### **Unit 3: Indian Economy**

- Economic Development
- Agriculture
- Industry
- Service Sector
- Budget
- Sustainable Development

### **Unit 4: International Economics**

- International Trade
  - WTO (Basic)
  - Exchange Rates
  - Global Economy
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## **BUSINESS REASONING & DATA INTERPRETATION (Common – 10 Questions)**

### **Business Reasoning**

- Business Case Studies
- Decision Making
- Business Ethics
- Risk Analysis
- Cost–Benefit Analysis

### **Data Interpretation**

- Tables
- Bar Graphs
- Pie Charts
- Financial Charts

- Business Reports

### **Financial Reasoning**

- Profitability Analysis
- Cash Flow Interpretation
- Ratio Interpretation
- Budget Analysis

### **Question Types**

- Case Study Questions
  - Financial Data Analysis
  - Business Scenarios
  - Report Interpretation
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## **LOGICAL & ANALYTICAL APTITUDE (Common – 10 Questions)**

### **Logical Reasoning**

- Analogy
- Coding-Decoding
- Classification
- Number & Letter Series

### **Analytical Reasoning**

- Blood Relations
- Direction Sense
- Ranking
- Seating Arrangement
- Puzzle Solving

### **Quantitative Aptitude (*Basic Arithmetic Only*)**

- Percentage
- Ratio & Proportion
- Average

- Profit & Loss
- Simple & Compound Interest
- Time & Work

### **Critical Thinking**

- Logical Arguments
- Assumptions
- Conclusions
- Decision Making
- Problem Solving