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**Uttar Pradesh Public
Service Commission
(UPPCS Mains)**

Exam Syllabus

Optional Subjects

Commerce and Accountancy

:: PAPER – I ::

Accounting and Financial Management

Part-I :Accounting

1. Nature, concepts and branches of accounting, relationship between financial, cost and management accounting, advantages and limitations of accounting. Disclosure of Accounting Practices (AS-I)
2. Royalty-types, Accounting treatment for different royalties.
3. Hire Purchase System-Concept and features, Accounting process in the books of hire vendor and purchaser. Hire purchase Vs installment payment system.
4. Branch Accounting- dependent, independent and foreign branches; Accounting treatment branch account, final account, stock and debtor systems, wholesale price basis.
5. Problems of amalgamation and reconstruction (AS-14), Accounting of holding companies, Cash flow statement (AS-3)
6. Nature and functions of cost accounting, inventory valuation methods, construction of cost sheet; marginal costing- concept, significance, marginal Vs absorption costing, contribution, profit volume ratio and margin of safety.

Part-II: Financial Management

1. Nature, scope and objectives of Financial Management; Capital Budgeting decisions importance, process, limitations, methods-payback period, net present value, internal rate of return and average rate of return.
2. Sources of short, medium and long term funds, preference and equity shares, debenture and bond financing.
3. Working capital management-classification, dangers of inadequate working capital, approaches to estimation of working capital requirement, tools of cash, inventory and receivables management.
4. Cost of capital- Classification and determination, computation of weighted average cost of capital, leverage and its types.
5. Dividend policy- determinants, Walter, Gordan, Modigliani & Miller approaches, advantages and disadvantages of stable dividend policy.
6. Indian capital market- main attributes, distinction between capital and money markets, defects of capital market, working of Indian stock Exchanges, SEBI as a regulator.

:: PAPER - II ::

Commerce and Accountancy

Organizational Behaviour and Human Resource Management

Part-I: Organizational Behaviour

1. Nature and concept of organization, Organizational theories- classical, neo-classical, bureaucratic and system approaches, merits and demerits of centralization and decentralization.
2. Basis and Sources of power, power structure, barriers and politics.
3. Organizational Goals-Primary, Secondary, Single and multiple goals; displacement, succession, expansion and multiplication of goals.
4. Organization-Types, Structure, line and staff, functional, committee, matrix, and project, formal and informal organization, organizational conflict- causes, cures.
5. Organizational Change- Nature, Significance, causes, cures, Resistance to change and adaptation.

Part-II Human Resource Management

1. HRM- Concept, objectives, significance, functions and challenges to HR Managers.
2. Recruitment and selection, methods of training, executive development programmes.
3. Motivation- Concept, theories- Maslow's Need Hierarchy, Herzberg's health & hygiene and Alderman's Z theory. Determinants of morale, morale and productivity.
4. Leadership- types and styles, Wages- methods of wage payment, wage differential and wage policy in India.
5. Industrial Relations-Nature, objectives, Scope and significance.
6. Collective Bargaining- Concept, features and requirements for successful bargaining; Worker's participation in management- levels and forms of participation, worker's participation in India.
7. Industrial disputes- reasons of industrial disputes, strike, lockout, prevention and settlement of industrial disputes; Trade Union- concept, types and trade union movement in India.

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