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7RXBXL - CABRERA BRIANA

This volume presents studies from expert contributors exploring topics such as: corporate tax planning, tax-related accounting misstatements and uncertain tax positions, financial statement readability, the tax effects of a major pension scheme change, and non-professional investor and taxpayer judgments and perceptions.

This book examines food in the United States in the age of the Internet. One major theme running through the book is business opportunities and failures, as well as the harms to consumers and traditional brick-and-mortar companies that occurred as entrepreneurs tried to take advantage of the Internet to create online companies related to food. The other major theme is the concept of trust online and different models used by different companies to make their web presence seem trustworthy. The book describes a number of major food companies, including AllRecipes, Betty Crocker, Cook's Illustrated, Epicurious, Groupon, OpenTable, and Yelp. The book draws on business history, food studies, and information studies for its approach.

The essential guide to practical IFRS implementation, updated for 2018 International GAAP 2018 is the definitive reference for IFRS application around the world. Written by the expert practitioners at Ernst & Young, this invaluable resource provides both interpretation and practical implementation guidance for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Specific instruction written from a global perspective provides clarity on complex issues, and coverage of the latest changes ensures that you will apply the most current standards appropriately and effectively. Worked examples provide answers at a glance, and hundreds of illustrations from major companies' financial reports demonstrate IFRS implementation and bring technical concepts to life. Countries around the world have adopted the International Financial Reporting Standards (IFRS), and in the US, foreign private issuers are allowed to report under IFRS without reconciling to US GAAP. This book provides the essential information practitioners need to correctly understand and apply these standards, using a clear, consistent approach to resolving global financial reporting issues under IFRS in real-world scenarios. Updated and expanded for 2018, this new edition allows you to: Get up to date on the newest amendments and interpretations issued in the past year Examine implementation issues caused by widespread adoption of IFRS 9, IFRS 15, and the upcoming adoption of IFRS 16 in 2019 Understand the new insurance contract standard IFRS 17, which solves the comparison problem of IFRS 4 Gain clarity and insight on practical matters involved with IFRS implementation This three-volume set provides the depth and breadth of coverage necessary, with financial instruments covered separately for greater ease of navigation. As the world's most comprehensive reference for IFRS implementation, International GAAP 2018 is the resource no practitioner, regulator, student, or researcher should be without. For further information on the various digital versions which are available for this material please visit www.wileyigaap.com

The examining team reviewed P2 Study Text covers all the relevant ACCA P2 syllabus topics and offers examiner advice on approaching the paper. It is suitable for both International and UK study. Additional UK topics are covered in an online supplement. The text introduces ethics, which have an impact on all aspects of financial reporting, and financial responsibility. It also discusses accounting standards, advanced consolidation topics and current issues. The question bank contains case study style questions similar to the ones you will find on the exam.

International GAAP?? 2021 International GAAP?? 2021 is a detailed guide to interpreting and implementing International Financial Reporting Standards (IFRS). By setting IFRS in a relevant business context, it provides insights on how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EY financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. The book explains complex technical accounting issues clearly by setting IFRS in a practical context with numerous worked examples and hundreds of illustrations from the

published financial reports of major listed companies from around the world. Volume 1 contains the following chapters and sections: International GAAP The IASB??s Conceptual Framework Presentation of financial statements and accounting policies Non-current assets held for sale and discontinued operations First-time adoption Consolidated financial statements Consolidation procedures and non-controlling interests Separate and individual financial statements Business combinations Business combinations under common control Investments in associates and joint ventures Joint arrangements Disclosure of interests in other entities Fair value measurement Foreign exchange Hyperinflation Intangible assets Property, plant and equipment Investment property Impairment of fixed assets and goodwill Capitalisation of borrowing costs Inventories Index of extracts from financial statements for all three volumes Index of standards for all three volumes Index for all three volumes EY | Assurance | Tax | Strategy and Transactions | Consulting About EY EY is a global leader in assurance, tax, strategy, transaction and consulting services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities. EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. For more information about our organization, please visit ey.com. ?? 2021 EYGM Limited. All Rights Reserved. EYG no. 006154-20GbI BMC Agency GA 1016270 ED None This book is printed on acid-free paper, responsibly manufactured from well-managed FSC??-certified forests and other controlled sources. This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice. ey.com/igaap

Numbers dominate global politics and, as a result, our everyday lives. Credit ratings steer financial markets and can make or break the future of entire nations. GDP drives our economies. Stock market indices flood our media and national debates. Statistical calculations define how we deal with climate change, poverty and sustainability. But what is behind these numbers? In *How Numbers Rule the World*, Lorenzo Fioramonti reveals the hidden agendas underpinning the use of statistics and those who control them. Most worryingly, he shows how numbers have been used as a means to reinforce the grip of markets on our social and political life, curtailing public participation and rational debate. An innovative and timely exposé of the politics, power and contestation of numbers. Corporate scandals at the beginning of the 2000s and the recent global financial crisis have renewed the attention of academics, regulators and practitioners to agency problems and possible solutions in the financial sector. Since that time, much thought has been given to new regulations and international corporate governance standards, in an attempt to guarantee prudent and sound financial management. While much of this thought has been focussed on the banking sector, *Corporate Governance in the European Insurance Industry* provides a unique perspective on the subject, focusing on the insurance industry and asking some important theoretical and practical questions. Are insurance companies systemically relevant, and does the existing regulation provide adequate protection for customers and guarantee financial stability? Is regulatory intervention consistent with economic and financial theories? And crucially, is this intervention consistent with empirical evidence of the behaviour and performance of insurance companies? The first part of this book provides the reader with a comprehensive review of current academic studies on the topic; the second part moves on to examine the regulation of corporate governance and its recent evolution after the global financial crisis. Within a context of vivid debate in the financial services industry, the issues explored in this book will be of value to anyone with an interest in insurance corporate governance and regulation. It is also a key source of research for academics in insurance and finance,

as well as PhD students and post-graduate students in relevant subjects.

2022-23 TGT/PGT/LT Grade Commerce Chapter-wise Solved Papers

Tulsian's Quick Revision for Financial Accounting is a self-study handbook. Loaded with practical questions, this book is a perfect revision text - comprises structured questions based on pattern and scheme adopted in examinations.

The book is useful for M. Com Entrance examination conducted by various universities including Delhi University, Banaras Hindu University, Jamia Millia Islamia and CET conducted for admission to Central Universities across India. This is an attempt to clarify the theoretical concept and provide practical problem solving aptitude to crack the objective type examinations

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them appropriately requires something special; and that is why International GAAP® 2015 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP® 2015 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP® 2015 deals with a key area of IFRS and has a common structure for ease of use: • An introduction to the background issues • An explanation of relevant principles • A clear exposition of the requirements of IFRS • A discussion of the implications in practice and possible alternative solutions available • Worked examples • Extracts from real company accounts • A full listing of the required disclosures

BPP Learning Media's status as official ACCA Approved Learning Provider - Content means our ACCA Study Texts and Practice & Revision Kits are reviewed by the ACCA examining team. BPP Learning Media products provide you with the exam focussed material you need for exam success.

Business Ethics will equip students with the strategies necessary to analyse and improve the broad scope of business ethics today.

The Routledge Companion to the Professions and Professionalism is a state-of-the-art reference work which maps out the current developments and debates around the sociology of the professions, and how they relate to management and organizations. Supported by an international contributor team specializing in the disciplines of organizational studies and sociology, the collection provides extensive coverage of this field of research. It brings together the core concepts and issues, and has chapters on all the key aspects of professions in both the public and private sectors, including issues of governance and regulation. The volume closes with a set of international case studies which provide valuable practical insights into the subject. This Companion will be an indispensable reference source for students, scholars and educators within the social sciences, especially within management, organizational studies and sociology. It will also be highly relevant for those working and studying in the area of professional education.

Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer, Assistant Professor, UGC NET JRF Commerce, SET Commerce, Phd Entrance, Accounts

Officers, PGT Commerce, M.Com Entrance etc.

This book examines recent developments in Latin American biofuel production. Taking "sustainable development" as a central theme, each chapter considers one country in the region and explores how biofuel production is evolving given concerns about food sovereignty, trade and other social issues. Environmental conservation, as well as an increasingly complex and globalized economic structure, is also taken into account. The contributions to this volume critically explore the ways in which biofuel production in Latin America impact social, economic and environmental systems: the so-called "three pillars of sustainability". Numerous stakeholders, drawn from government, industry, civil society and academia have attempted to define "Sustainable Development" in the context of biofuel production and to operationalize it through a series of principles, criteria, and highly specific indicators. Nevertheless, it remains a fluid and contested concept with deep political and social ramifications, which each chapter explores in detail.

The examiner-reviewed F6 Practice and Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try. You will learn what to expect on the test, and our detailed solutions provide tips on how to approach questions, advice on gaining easy marks and examiner's comments.

International GAAP 2020 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context, and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Written by financial reporting professionals from around the world, this guide to reporting under IFRS provides a global perspective, clearly explaining complex technical accounting issues and setting IFRS in a practical context. Numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world are included. The 2020 edition has been fully revised and updated with information on the latest IFRS changes and current issues.

Foundations in Accountancy (FIA) awards are entry-level, core-skill focused qualifications from ACCA. They provide flexible options for students and employers, and as an ACCA Approved Content Provider, BPP Learning Media's suite of study tools will provide you with all the accurate and up-to-date material you need for exam success.

International GAAP® 2019 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EYs financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. Complex technical accounting issues are explained clearly and IFRS is set in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. The 2019 edition of International GAAP® has been fully revised and updated in order to:

- Continue to investigate the many implementation issues arising as entities adopt IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers).
- Explore the complex implementation issues arising as entities adopt, in 2019, IFRS 16 (Leases).
- Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the recent discussions of the IASB's Transition Resource Group on implementation issues raised, proposed narrow-scope amendments to IFRS 17 intended by the IASB, and also explores other matters arising as users prepare for the adoption of this standard.
- Include an amended chapter on the revised Conceptual Framework, which was published in March 2018. The changes to the Conceptual Framework may affect the application of IFRS in situations where no standard applies to a particular transaction or event.
- Address amended standards and new interpretations issued since the preparation of the 2018 edition.
- Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements.
- Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with current issues.

Get where you need to be with CORNERSTONES OF FINANCIAL ACCOUNTING. Cornerstones delivers a truly unique learning system that is integrated through the entire introductory managerial accounting journey — ensuring students will leave the course with the knowledge they need to be fu-

ture business leaders. Students are guided through: Building A Strong Foundation: Students need to build a strong foundation of the fundamentals before they can move forward in this course. The unique Cornerstones approach gets them through the fundamentals FASTER so that they can transition to analyzing and applying concepts. Understanding Relationships: Rather than focusing on concepts in isolation, students should understand accounting as a system and recognize how the end result changes based on how the numbers affect each other. CORNERSTONES aids students in this step as an important part in training them to be good decision makers. Making Decisions: Armed with the knowledge they have gained from working through the other aspects of the Cornerstones approach, students are now given the tools to bring their knowledge full-circle and practice making good business decisions. Students love this approach because it presents materials the way they learn. Instructors love it because it gets students to master the foundations more quickly and allows more time to learn and apply the analysis and decision making of accounting. Get There with Cornerstones! Available with InfoTrac Student Collections <http://gocengage.com/infotrac>. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

The relationship between environmentally sustainable development and company and business law has emerged in recent years as a matter of major concern for many scholars, policy-makers, businesses and nongovernmental organisations. This book offers a conceptual analysis of the principles of sustainable development and environmental integration in the EU legal system. It particularly focuses on Article 11 of the Treaty on the Functioning of the European Union (TFEU), which states that EU activities must integrate environmental protection requirements and emphasise the promotion of sustainable development. The book gives an overview of the role played by the environmental integration principle in EU law, both at the level of European legislation and at the level of Member State practice. Contributors to the volume identify and analyse the main legal issues related to the importance of Article 11 TFEU in various policy areas of EU law affecting European businesses, such as company law, insurance and state aid. In drawing together these strands the book sets out the requirements of environmental integration and examines its impact on the regulation of business in the EU. The book will be of great use and interest to students and researchers of business law, environment law, and EU law.

Combating Fiscal Fraud and Empowering Regulators analyzes the impact of new international tax regulations on the scope and scale of tax evasion, tax avoidance, and money laundering

Die Arbeit erscheint in englischer Sprache. Insurance metrics, in other words the performance measurement of primary insurers and reinsurers, differs strongly from the measurement in industrial companies as well as in the banking sector. This is due to the "inverted" production cycle, where income is generated before expenses appear. The complexity of insurance metrics has increased considerably within the last twenty years following the requests of stakeholders: International accounting (IFRS), regulatory exigencies (solvency II and other) and models from rating agencies. Within the worldwide stock indices the industry does not represent more than 10% to 15% of the market capitalization. Therefore, insurers and reinsurers are under pressure to explain their metrics to gain the interest of the market. This reader includes nine articles revealing these metrics, ranging from a with general comparison to the credit industry to articles dealing with more complex items like the performance measurement in life insurance and disclosure of contracts under IFRS. The reader is a "must" for the industry, analysts as well as investors, students and young actuaries. Edited by Prof. Dr. Dietmar Zietsch (University Ulm, Germany) and Marc von Harpke (SCOR Germany). Versicherungsmetrik beschreibt die Erfolgsmessung von Erst- und Rückversicherern. Sie unterscheidet sich elementar von jenen der Industrieunternehmen und Banken wegen des spezifischen inversen Produktionszyklus, d.h. des Entfalls der Vorfinanzierung durch das Prinzip der Einnahmen vor Ausgaben. Darüber hinaus hat sich die Komplexität der Versicherungsmetrik in den letzten 20 Jahren durch die Anforderungen diverser Stakeholder stark erhöht: Internationale Bilanzierung (IFRS), regulatorische Anforderungen (Solvency II) und Modelle von Ratingagenturen sind hierbei beispielhaft zu nennen. In den Indices der weltweit größten Börsen repräsentieren Versicherer bis zu 15% der jeweiligen Börsenkapitalisierung. Um vom Markt wahrgenommen und auch adäquat beurteilt zu werden, ist die Darstellung und Erläuterung ihrer Erfolgskomponenten von entscheidender Bedeutung. Der Reader versammelt neun Artikel, um diese Metrik offenzulegen - angefangen von generellen Vergleichen mit der Kreditwirtschaft, bis zu komplexeren Themen wie der Erfolgsmessung in der Lebensversicherung und der Einzelvertragsbetrachtung. Ein "Must-have" für die Branche, Analysten und Investoren, Studenten und junge Aktuarien. Herausgegeben von Prof. Dr. Dietmar Zietsch (Universität Ulm) und Marc von Harpke (SCOR Deutschland).

In 2012, Australia took the major step of introducing a carbon price, involving the creation of a system of emissions permits initially issued at a fixed price. Carbon Pricing brings together experts instrumental in the development, and operation, of A

In Imposing Standards, Martin Hearson shifts the focus of political rhetoric regarding international tax rules from tax havens and the Global North to the damaging impact of this regime on the Global South. Even when not exploited by tax dodgers, international tax standards place severe limits on the ability of developing countries to tax businesses, denying the Global South access to much-needed revenue. The international rules that allow tax avoidance by multinational corporations have dominated political debate about international tax in the United States and Europe, especially since the global financial crisis of 2007-2008. Hearson asks how developing countries willingly gave up their right to tax foreign companies, charting their assimilation into an OECD-led regime from the days of early independence to the present day. Based on interviews with treaty negotiators, policymakers and lobbyists, as well as observation at intergovernmental meetings, archival research, and fieldwork in Africa and Asia, Imposing Standards shows that capacity constraints and imperfect negotiation strategies in developing countries were exploited by capital-exporting states, shielding multinationals from taxation and depriving nations in the Global South of revenue they both need and deserve. Thanks to generous funding from the Gates Foundation, the ebook editions of this book are available as Open Access volumes from Cornell Open (cornellopen.org) and other repositories.

WIPO's World Intellectual Property Report 2013 explores the role that brands play in today's global marketplace. The Report looks at how branding behavior and trademark use have evolved in recent history, how they differ across countries, what is behind markets for brands, what lessons economic research holds for trademark policy, and how branding strategies influence companies' innovation activities.

Innovation has become a buzzword that promises dramatic changes in almost every field of business. Absent from this attention is a serious discussion of the ethical sides of dramatic change. To address this, editors Georges Enderle and Patrick E. Murphy gather a team of experts to fully examine the ethics of innovation within business and the economy in this standout addition to the Studies in TransAtlantic Business Ethics series.

This book explores the ways in which the adoption of new paradigms, processes, and technologies can lead to greater revenue, cost efficiency and control, as well as improved business agility in the insurance industry.

As the monetary cost of fraud escalates globally, and the ensuing confidence in financial markets deteriorates, the international demand for quality in financial statements intensifies. But what constitutes quality in financial statements? This book examines financial statement fraud, a topical and increasingly challenging area for financial accounting, business, and the law. Evidence shows that accounting anomalies in an organization's financial statements diminish the quality and serviceability of financial information. However, an anomaly does not necessarily signal fraud. Financial statement fraud is intended to mislead shareholders and other stakeholders. In this book, elements that underpin diversity of accounting anomalies likely found in fraudulent financial accounting statements are revealed. Multiple research methods are used in the analysis of selected international fraud cases, each illustrating examples of financial statement fraud, including: revenue recognition, overstatement and/or misappropriation of assets, understatement of expenses and liabilities, disclosure fraud, bribery and corruption. Additionally, the phoenix phenomenon with regard to fraud in financial accounting is investigated. Drawing on documented observations of commercial and legal cases globally this study highlights the necessity for continued development of financial audit practices and other audit services.

A one-stop shop for background and current thinking on the development and uses of rates of return on capital Completely revised for this highly anticipated fifth edition, Cost of Capital contains expanded materials on estimating the basic building blocks of the cost of equity capital, the risk-free rate, and equity risk premium. There is also discussion of the volatility created by the financial crisis in 2008, the subsequent recession and uncertain recovery, and how those events have fundamentally changed how we need to interpret the inputs to the models we use to develop these estimates. The book includes new case studies providing comprehensive discussion of cost of capital estimates for valuing a business and damages calculations for small and medium-sized businesses, cross-referenced to the chapters covering the theory and data. Addresses equity risk premium and the risk-free rate, including the impact of Federal Reserve actions Explores how to use Morningstar's Ibbotson and Duff Phelps Risk Premium Report data Discusses the global cost of capital esti-

mation, including a new size study of European countries Cost of Capital, Fifth Edition puts an emphasis on practical application. To that end, this updated edition provides readers with exclusive access to a companion website filled with supplementary materials, allowing you to continue to learn in a hands-on fashion long after closing the book.

The examining team reviewed P2 Practice & Revision Kit provides invaluable guidance on how to approach the exam and contains many of the long, case study questions that you will find in the exam. Three mock exams provide you with more essential practice and marking schemes show you how the examiner awards marks.

The Financing for Sustainable Development Report 2019 assesses the global economic context for development financing, highlighting growing global risks and challenges, and the need for collective action to create a more enabling international environment. This global context chapter is complemented by a thematic chapter focused on national financing frameworks for the SDGs – laying out actions that countries can take to finance their national strategies and plans and implement the Addis Agenda at the country level. The remainder of the report assesses progress in the seven action areas of the Addis Ababa Action Agenda.

This book discusses all aspects of advanced engine technologies, and describes the role of alternative fuels and solution-based modeling studies in meeting the increasingly higher standards of the automotive industry. By promoting research into more efficient and environment-friendly combustion technologies, it helps enable researchers to develop higher-power engines with lower fuel consumption, emissions, and noise levels. Over the course of 12 chapters, it covers research in areas such as homogeneous charge compression ignition (HCCI) combustion and control strategies, the use of alternative fuels and additives in combination with new combustion technology and novel approaches to recover the pumping loss in the spark ignition engine. The book will serve as a valuable resource for academic researchers and professional automotive engineers alike.

- 5 Sample Papers in each subject. 2 solved & 3 Self-Assessment Papers
- Includes all latest typologies of Questions
- On-Tips Notes & Revision Notes for Quick Revision
- Mind Maps for better learning

A Core Study Text for the ATT Qualification

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nanial Institutions Unit 8: Marketing Management Unit 9: Legal Aspects of Business Unit 10: Income-tax and Corporate Tax Planning Unit 1: Business Environment and International Business □ Concepts and elements of business environment: Economic environment- Economic systems, Economic policies (Monetary and fiscal policies); Political environment- Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR) □ Scope and importance of international business; Globalization and its drivers; Modes of entry into international business □ Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy □ Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy □ Balance of payments (BOP): Importance and components of BOP □ Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA □ International Economic institutions: IMF, World Bank, UNCTAD □ World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS Unit 2: Accounting and Auditing □ Basic accounting principles; concepts and postulates □ Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms □ Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies □ Holding company accounts □ Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT □ Financial Statements Analysis: Ratio analysis; Funds flow Analysis; Cash flow analysis □ Human Resources Accounting; Inflation Accounting; Environmental Accounting □ Indian Accounting Standards and IFRS □ Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit □ Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit Unit 3: Business Economics □ Meaning and scope of business economics □ Objectives of business firms □ Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR □ Consumer behavior: Utility analysis; Indifference curve analysis □ Law of Variable Proportions: Law of Returns to Scale □ Theory of cost: Short-run and long-run cost curves □ Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination □ Pricing strategies: Price skimming; Price penetration; Peak load pricing Unit 4: Business Finance □ Scope and sources of finance; Lease financing □ Cost of capital and time value of money □ Capital structure □ Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis □ Working capital management; Dividend decision: Theories and policies □ Risk and return analysis; Asset securitization □ International monetary system □ Foreign exchange market; Exchange rate risk and hedging techniques □ International financial markets and instruments: Euro currency; GDRs; ADRs □ International arbitrage; Multinational capital budgeting Unit 5: Business Statistics and Research Methods □ Measures of central tendency □ Measures of dispersion □ Measures of skewness □ Correlation and regression of two variables □ Probability: Approaches to probability; Bayes' theorem □ Probability distributions: Binomial, poisson and normal distributions □ Research: Concept and types; Research designs □ Data: Collection and classification of data □ Sampling and estimation: Concepts; Methods of sampling - probability and non-probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation □ Hypothesis testing: z-test; t-test; ANOVA; Chi-square test; Mann-Whitney test (U-test); Kruskal-Wallis test (H-test); Rank correlation test □ Report writing Unit 6: Business Management and Human Resource Management □ Principles and functions of management □ Organization structure: Formal and informal organizations; Span of control □ Responsibility and authority: Delegation of authority and decentralization □ Motivation and leadership: Concept and theories □ Corporate governance and business ethics □ Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession

planning □ Compensation management: Job evaluation; Incentives and fringe benefits □ Performance appraisal including 360 degree performance appraisal □ Collective bargaining and workers' participation in management □ Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management □ Organizational Culture: Organizational development and organizational change Unit 7: Banking and Financial Institutions □ Overview of Indian financial system □ Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks □ Reserve Bank of India: Functions; Role and monetary policy management □ Banking sector reforms in India: Basel norms; Risk management; NPA management □ Financial markets: Money market; Capital market; Government securities market □ Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds □ Financial Regulators in India □ Financial sector reforms including financial inclusion □ Digitisation of banking and other financial services: Internet banking; mobile banking; Digital payments systems □ Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role Unit 8: Marketing Management □ Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning □ Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development □ Pricing decisions: Factors affecting price determination; Pricing policies and strategies □ Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix □ Distribution decisions: Channels of distribution; Channel management □ Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions □ Service marketing □ Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM □ Logistics management Unit 9: Legal Aspects of Business □ Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts; □ Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency □ Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer □ Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonour and discharge of negotiable instruments □ The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company □ Limited Liability Partnership: Structure and procedure of formation of LLP in India □ The Competition Act, 2002: Objectives and main provisions □ The Information Technology Act, 2000: Objectives and main provisions; Cyber crimes and penalties □ The RTI Act, 2005: Objectives and main provisions □ Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property □ Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST Unit 10: Income-tax and Corporate Tax Planning □ Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes □ International Taxation: Double taxation and its avoidance mechanism; Transfer pricing □ Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations □ Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns

The book is specially written for PGT Commerce examinations like KVS, NVS, DSSSB, HTET & other state level teaching examinations. The book is an attempt to clarify the theoretical concept and provide practical problem solving aptitude to crack the objective type examinations. This book also contains a scanner of questions asked in previous exams. Besides this, there is a chapter-wise segregation of the exam questions.