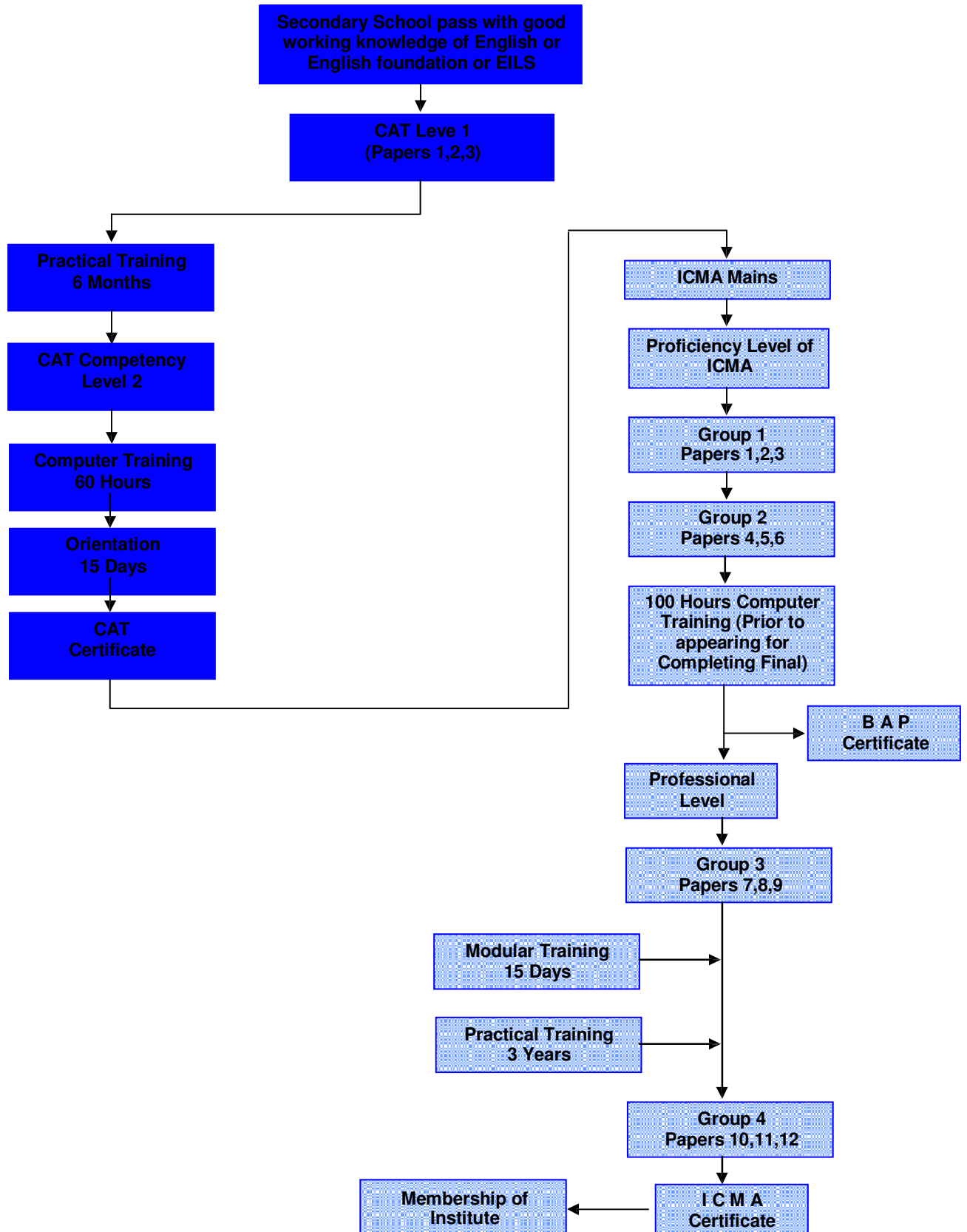




CAT COURSE AT A GLANCE





SYLLABUS

ANNEXURE-I

CATENTRY LEVEL COURSE

PART-I

PAPER 1: ORGANIZATION&MANAGEMENT FUNDAMENTALS

(ONE PAPER: 3 HOURS : 100 MARKS)

OBJECTIVES

To gain basic knowledge in Organizational Management and understand the concept of business management at the macro level

Learning Aims

The syllabus aim to test the student's ability to:

- ☞ Understand basics of organization management
- ☞ Conceptualize the basic principles of management

Skill set required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

SECTION I : ORGANIZATION

1. Nature and Functional Areas of Organization	10%	
2. Schools of Organizational theory	10%	
3. Organizational Management	<u>10%</u>	30%

SECTION II : MANAGEMENT

4. Human Resource Management	20%	
5. Management of Relationship	20%	
6. Management of Change	15%	
7. Pattern of Management	<u>15%</u>	70%

SECTION I: ORGANIZATION

1. Nature and Functional Areas of Organization

- ☞ Organizational structures.
- ☞ Functional areas of business and their operations
- ☞ Activities of different functions
- ☞ Formal & informal organizations: principles of organizations
- ☞ Criteria for grouping

2. Schools of Organizational theory

- ☞ Classical, behavioural and systems
- ☞ Current trend and approaches
- ☞ Behaviour in organizations
- ☞ Role of behavioural science



3. Organizational Management

- ☞ Objectives (missions, goals and targets)
- ☞ Conflicts between objectives
- ☞ Appropriate strategy formulation
- ☞ Determinants of culture
- ☞ Different models available for categorizing cultures
- ☞ Different models of organizational model management available to achieve goal congruence

4. Human resource management

- ☞ Human resource plan
- ☞ Human issues relating to recruitment, dismissal, retirement and redundancy
- ☞ Models of Human Behaviour and Motivation and its applications (Taylor, McGregor, Maslow, Herzberg etc).
- ☞ Training & development.
- ☞ Development and design of reward system

5. Management of Relationship

- ☞ Process of Management covering planning, organizing, staffing, directing, motivating, communicating and control
- ☞ Concept of power, authority, responsibility and delegation
- ☞ Characteristics of leaders and managers
- ☞ Management Style theories
- ☞ Contingency approach

6. Management of Change

- ☞ Stages & Process of Management change
- ☞ Structural change & Cultural change
- ☞ Approaches to the management of organizational development
- ☞ Importance of managing critical period of change
- ☞ Ways of handling these periods of change

7. Pattern of Management

- ☞ Broad policies and functions
- ☞ Structural pattern of Board of Directors.
- ☞ Concept of public sector, social objectives, public sector management
- ☞ Current management thoughts.



PAPER 2: BASIC ACCOUNTING & COST ACCOUNTING (ONE PAPER: 3 HOURS :100 MARKS)

OBJECTIVES

To gain comprehensive understanding of all aspects relating to financial statements, Principles, Procedures of accounting and their application to different practical situations.

Learning Aims

The syllabus aim to test the student's ability to:

- ☞ Understand and explain the conceptual framework of Financial Accounting.
- ☞ Prepare accounts for various entities under various situations.
- ☞ Understand the nature and control of accounting systems.

Skill set Required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

1. Basics of Book-keeping and Accounting	10%
2. Systems of Book-keeping	10%
3. Bank Reconciliation Statements	5%
4. Accounting System	25%
5. Elements of Cost Accounting	15%
6. Cost Sheets	15%
7. Behaviour of Costs	20%

1. Basics of Book-keeping and Accounting

- ☞ Definitions and its usefulness
- ☞ Financial Accounting principles, concept and convention – measurement of business income
- ☞ Position statement
- ☞ Accounting Standards – national and international (basic knowledge)

2. Systems of Book-keeping

- ☞ Double entry system, books of prime entry, subsidiary books
- ☞ Recording of cash and Bank transactions
- ☞ Preparation of ledger accounts
- ☞ Preparation of trial balance – interpretation and usefulness

3. Bank Reconciliation Statements

Need for reconciliation between cashbook and bank pass book and problems relating to the preparation of bank reconciliation statements.

4. Accounting System

- ☞ Concept of capital, revenue, deferred revenue expenditures, opening entries, closing entries, adjustment entries and rectification entries.



- ☞ Accounting treatment for bad debts, reserve for bad debts and other adjusting entries.
- ☞ Depreciation- significance, accounting and various methods of calculation of depreciation.
- ☞ Concept of single entry system, conversion of single entry system into double entry system of accounting.
- ☞ Preparation of receipts and payments accounts, income and expenditure accounts.
- ☞ Significance of reserves and provisions.
- ☞ Bill of Exchange, consignment and joint venture

5. Elements of Cost Accounting

- ☞ Basics of cost and management accounting
- ☞ Evolution of cost accounting and management accounting, cost concepts and cost object
- ☞ Cost classification, cost organization and its relationship with other departments
- ☞ Elements of cost and cost determination
- ☞ Material cost-purchase procedure, store keeping and stock control, pricing issue material and accounting thereof, perpetual inventory and physical stock taking, identification of slow, non-moving and fast moving items, ABC analysis, JIT system, level of inventories and economic order quantity, analysis, investigation and corrective steps for treatment of stock discrepancies – control through other means
- ☞ Labour costs – remuneration methods, monetary and non-monetary incentive schemes, payroll procedures, labour analysis and idle time, measurement of labour efficiency and productivity, analysis
- ☞ of non productive time and its cost, labour turnover and remedial measures, treatment of idle time and overtime.
- ☞ Direct expenses – nature, collection, classification and treatment of direct expenses
- ☞ Overheads – nature, collection and classification
- ☞ Production overheads – collection, apportionment, absorption, use of predetermined recovery rates, treatment of under and over absorption, fixed, variable and semi variable overhead, report for control
- ☞ of overhead cost

- ☞ Administration, selling and distribution overheads – analysis, accounting and control, treatment of miscellaneous items in cost accounting



6. Cost Sheets

- ☞ Cost data collection
- ☞ Cost Sheet formats
- ☞ Preparation of cost sheets

7. Behaviour of Costs

- ☞ Fixed & Variable costs
- ☞ Direct & Indirect costs
- ☞ Cost Behaviour for decision making
- ☞ Marginal Costing and Break Even Analysis

PAPER 3 : BUSINESS FUNDAMENTALS & COMMUNICATION (ONEPAPER : 3 HOURS : 100 MARKS)

OBJECTIVES

To gain basic knowledge in Business and understanding the micro and macroeconomics and different structures of organizations, which will help them, relate to business decisions in future.

Learning aims

- ☞ Overview of the basic concepts of economics at the macro and micro level.
- ☞ Understand the theory of business management at the macro level.

Skill set required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

SECTION I : BUSINESS FUNDAMENTALS

1. Basic Concepts of Economics	10%	
2. Forms of Market	5%	
3. National Income	5%	
4. Theory of Employment	5%	
5. Money	5%	
6. Banking	5%	
7. International Trade	5%	
8. Type of Business Unit	10%	
9. Company Organization and Management	10%	
10. Business Objectives	5%	
11. Stock Exchange and its workings	5%	70%

SECTION II :

12. Business Communication and Report Writing	<u>30%</u>	30%
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SECTION I:

1. Basic Concepts of Economics

- ☞ The Fundamentals of Economics & Economic Organizations
- ☞ Utility, Wealth,
- ☞ Basic Elements of Supply and Demand, elasticity
- ☞ Equilibrium
- ☞ Theory of Production
- ☞ Cost of production

2. Forms of Market

- ☞ Perfect competition and Imperfect competition
- ☞ Pricing in perfect and imperfect competition

3. National Income

- ☞ Gross National Product
- ☞ Net National Product
- ☞ Measurement of National Income
- ☞ Economic growth and fluctuations
- ☞ Consumptions, savings and investments

4. Theory of Employment

- ☞ Type of unemployment
- ☞ Concepts of full employment
- ☞ Labour and Population theories
- ☞ Definition of capital and growth of capital
- ☞ Steps in capital formation

5. Money

- ☞ Definition and functions of money
- ☞ Quantity theory of money
- ☞ Inflation and effect of inflation on production and distribution of wealth
- ☞ Control of inflation
- ☞ Money supply
- ☞ Liquidity preference and marginal efficiency
- ☞ Rate of interest and investment



6. Banking

- ☞ Definition
- ☞ Functions and utility of Banking
- ☞ Principle of commercial banking
- ☞ Essentials of sound banking system
- ☞ Multiple credit creation
- ☞ Functions of Central Bank
- ☞ Weapons of credit control and money market
- ☞ Banks operation, Loans and Deposit
- ☞ National & International Financial Institutions

7. International Trade

- ☞ Basic feature of export and import
- ☞ Comparative advantage of trade
- ☞ Omani Export Import law

SECTION II: BUSINESS FUNDAMENTALS

8. Type of Business Unit

- ☞ LLC, SAOC, SAOG,
- ☞ Omani Commercial Law

9. Company Organization and Management

- ☞ Types of companies and their formation
- ☞ Incorporation and commencement of business
- ☞ Memorandum of Association, Articles of Association and Prospectus
- ☞ Shares and debentures
- ☞ Board of Directors and General Meeting

10. Business Objectives

- ☞ Concept and rationale of social responsibility
- ☞ Business and its environment, interface with legal, political, economic, social and cultural aspects

11. Stock Exchange and its Workings

- ☞ Dealers and brokers transactions
- ☞ Economic significance, condition of membership
- ☞ Role of stock exchanges, Depository participant

12. Business Communication and Report Writing

Paper4: Business Mathematics and Statistics Fundamentals

(One Paper: 3 hours:100 marks)



To gain understanding on the fundamental concepts in mathematics and statistics which are the foundation for further analysis of management decisions:

Learning Aims

The syllabus aim to test the student's ability to:

- ☞ Explain and demonstrate the use of basic mathematics including formulae and ratios
- ☞ Identify reasonableness in the calculation of answers
- ☞ Explain the basic concepts of algebra, mensuration, trigonometry and calculus
- ☞ Explain and apply financial mathematical techniques; and
- ☞ Explain and demonstrate techniques used for forecasting.

Skill Set Required

Requiring the skill levels of knowledge and comprehension.

CONTENTS

1. Arithmetic	20%
2. Algebra	20%
3. Mensuration	25%
4. Statistical Methods	35%

1. Arithmetic (FOR BUSINESS APPLICATION)

- ☞ Average, mixtures
- ☞ Ratios and proportions
- ☞ Computation of interest
- ☞ Discounting of bills

2. Algebra

- ☞ Compound interest

3. Mensuration

- ☞ Area and perimeter of triangles, circles, parallelogram, regular polygon
- ☞ Volume and surface of cube, prism, cylinder, pyramid, cone, and spheres (including zone and segments)

4. Statistical Methods

- ☞ Data tabulation and presentation, frequency distribution
- ☞ Measures of Central Tendency (Mean, Median, mode)
- ☞ Measurement of Dispersion (range, mean deviation, standard deviation, variance)
- Correlation



SYLLABUS

Annexure - II

COMPETENCY LEVEL COURSE PART-II

☞ PAPER 5: FINANCIAL ACCOUNTING (ONEPAPER: 3 HOURS :100 MARKS)

To gain understanding and to provide working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.

Learning Outcomes

- ☞ On completion of their studies students should be able to:
- ☞ Know the Accounting convention and practices.
- ☞ Know Royalty and Hire Purchase accounting.
- ☞ Know how to prepare Receipt & Payment and Income and Expenditure Account.
- ☞ Understand the accounting treatment of revaluation of assets, liabilities, accounting on admission, retirement of partners, dissolution, insolvency etc.
- ☞ Various methods of calculating goodwill and its treatment.
- ☞ Branch and Departmental Accounting.
- ☞ Applicability of accounting standards, scope and compliance with accounting standards.
- ☞ Know the purpose of formation of a company, issue of shares and its accounting treatment
- ☞ Know the accounting aspects of Rights shares, Redeemable Preference shares and Debentures.
- ☞ Accounting for Construction companies, Service sector organizations etc
- ☞ Preparation of accounts for services sector.

CONTENTS

1. Accounting Conventions and Practices	15%
2. Receipts & Payments/ Income & Expenditure Accounts	15%
3. Branch and Departmental Accounts	15%
4. Accounting Standards	15%
5. Companies	10%
6. Preparation of Company Accounts	10%
7. Accounting services in organizations	10%
8. Accounting and Interpretation of Financial Statements	10%



1. Accounting Conventions and Practices

- ❧ Concept
- ❧ Depreciation and various methods thereof
- ❧ Stock valuation
- ❧ Distinction between Capital and Revenue

2. Royalty and Hire Purchase

- ❧ Royalty accounting
- ❧ Need for hire purchase and installment systems and parties involved.
- ❧ Accounting from the point of view various parties.
- ❧ Possession and repossession in case of default in payments.

3. Receipts & Payments/ Income & Expenditure Accounts

- ❧ Receipts & Payments
- ❧ Income & Expenditure Account

4. Branch and Departmental Accounts

- ❧ Branch accounts- Debtors system, Stock & Debtors system, Foreign Branch.
- ❧ Treatment of shortages.
- ❧ Calculation of net profit of various departments and allocation of expenses on the basis of suitable base.
- ❧ Preparation of common balance sheet.
- ❧ Treatment of Unrealized profit.

5. Accounting Standards

- ❧ Applicability of a particular accounting standard.
- ❧ Interpretation of various accounting standards.
- ❧ Scope of accounting standards.
- ❧ Compliance with the Accounting Standards.

6. Joint Stock Companies

- ❧ Issues of shares at par, discount & premium, forfeiture, reissue of shares
- ❧ Bonus issue and right issue
- ❧ Buyback of shares & Issue and redemption of debentures
- ❧ Redemption of Preference shares
- ❧ Profit prior to incorporation
- ❧ Preparation of Final Accounts LLC; SAOC; SAOG under Company Law and international accounting standard.



7. Accounting services in organizations

- ☞ Construction companies, Project Accounting
- ☞ Service sector such as Software, ITES, Telecommunication, Entertainment, Hospital, educational institutions

8. Accounting and Interpretation of Financial Statements.

PAPER 7A: APPLIED STATUTORY COMPLIANCE (ONE PAPER: 3 HOURS : 100 MARKS)

OBJECTIVES

To gain understanding and to provide working knowledge of procedures, records and returns under tax laws and companies act.

Learning Outcomes

On completion of their studies students should be able to:

- ☞ Know the basic principles underlying direct as well as indirect taxes.
- ☞ Know various records and returns under tax laws.
- ☞ Know statutory compliance under companies act.

CONTENTS

A. Companies Act	30%
1. Oman Tax Law	30%
i. Income exempted from Tax	
ii. Profits & Gains of Business or Profession	
iii. Returns & Assessments	
2..Customs	20%
i) Types of Customs Duties	
iv) Valuation under Customs	
v) Customs Procedures	
vi) Import Procedure	
vii) Export Procedure	
viii) Exemptions / Refunds	
B. Other Compliances	20%
☞ Oman Labour Law ; Social Security: Gratuity	
☞ Contract Act; Tender	



LIST OF RECOMMENDED BOOKS

ANNEXURE – III

(Students are advised to consult the latest edition of each book)

TITLE	PUBLISHER	AUTHOR
Paper 1: Organization and Management Fundamentals		
❖ Management & Organization	Sultan Chand	C. B. Gupta
❖ Management & Organization	McGraw Hill	Louis A. Allen
❖ Management	Tata McGraw Hill	Koontz & O'Donnel
❖ Essentials of Management	Prentice Hall	Massie
❖ Fundamentals of Management	IRWIN	Donelly Gibson & Ivanicevich
❖ Management	Prentice Hall	Stoner and Freeman
❖ Management	Prentice Hall	S. R. Robbins
❖ Management: A Global Perspective	McGraw Hill	Koontz & Weirich
❖ Organizational Behaviour	McGraw Hill	F. Luthans
❖ Organizational Behaviour and Management	McGraw Hill	Ivanicevich & Matteson
❖ Management Principles & Practice	New Age International	M.S.Murugan

Paper 2: Accounting

❖ An Introduction to Accountancy		Vikash S.N. Maheswari
❖ Modern Accountancy	Tata McGraw Hill	Mukherjee & Haniff
❖ Financial Accounting	S.Chand	Jawahar Lal
❖ Accounting in Business	ELBS	R.J. Bull

Paper 3: Economics & Business Fundamentals

❖ Fundamentals of Business Economics	Sultan Chand	C.B.Gupta
❖ Economics	World Press	J. K. Mitra
❖ Economics	McGraw Hill International	P. A. Samuelson



- ❖ Modern Economic Theory S.Chand & Co. K. K. Dewett
- ❖ Fundamentals of Business Organization Sultan Chand Y. K. Bhusan
- ❖ Modern Business OrganisationHimalaya Publishing and Management Sherlekar and Sherlekar
- ❖ Modern Economic Theory New Age International S.Mukherjee

Paper 4: Business Mathematics & Statistics

- ❖ Basic Mathematics & Statistics Sultan Chand B. M. Agarwal
- ❖ Basic Mathematics & Statistics Kalyani Publishers N. K. Nag
- ❖ Statistical Methods M.Das & Co. N. G. Das
- ❖ Basic Statistics World Press Goon & Gupta
- ❖ Business Mathematics & Statistics New Age International G. Srinivasa & D. George

Paper 5: Financial Accounting

- ❖ Advanced Accountancy Oxford University Press Hrishikesh Chakraborty
- ❖ Modern Accountancy Tata McGraw Hill Mukharjee & Haniff
- ❖ Advanced Accounting Sultan Chand Gupta & Radhaswamy
- ❖ Advanced Accounts Sultan Chand Shukla & Grewal & Gupta
- ❖ Accounting Standards & Corporate Accounting Practice Taxmann T. P. Ghosh
- ❖ Guide to Accounting Standard Snow White Sanjiv Agarwal
- ❖ Advanced Practical Accounts Sultan Chand Subrata Mukherjee & Anjan Bhattacharyya
- ❖ Financial Accounting – A Managerial Perspective Asian Books Dr. D.Mukhopadhyay
- ❖ Advanced Accountancy New Age International M.E. Thukaram Rao