



## **COMMERCE OPTIONAL GUIDANCE PROGRAM**

### **COURSE DESCRIPTION**

#### **Objective-**

This is a comprehensive and intensive ‘interactive’ online mini tests focusing on sincere UPSC Aspirants who will appear in Civil Service Exam 2020 and 2021. Our experts provide step by step guidance to aspirants for understanding the concepts of the subject and prepare them for effective answer writing.

#### **Approach-**

Our simple, practical and focused approach will help the aspirants to understand the demand of UPSC exam effectively. We give personalised attention to individual aspirants based on factors like core competence, availability of time, resource and the latest requirement of Civil Service Exam so as to improve aspirant’s performance and move their preparation in the right direction in the dynamic changing pattern of CS Mains.



### IMPORTANT POINTS

- Commerce Achiever material is for the individual only. In case a student is found involved in any violation of copyrights of Commerce Achiever material, the admission to the guidance program will be cancelled.
- The student needs to provide UPSC roll no. and other details at [achievercommerce@gmail.com](mailto:achievercommerce@gmail.com) or to update required details online, as and when asked to do so.
- Fee once paid in non-refundable and non-transferable in all circumstances.
- Commerce Achiever reserves all rights related to admission.
- Commerce Achiever reserves all rights to make any changes in guidance schedules/test series schedule/test writing days and timing etc., if need so arises.



### LEARNING OUTCOMES

**UPSC CRITERIA:** Criteria for assessment of candidate performance in the written UPSC exam as per UPSC instruction: “The main Examination is intended to assess the overall intellectual traits and depth of understanding of candidates rather than merely the range of their information and memory”. -Union Public Service Commission (UPSC).

- End to End Query Solution.
- Guidance from a professional trainer from your own desk.
- Preparing students for Expertise in Concepts Clarity, Memorising and Answer writing.
- Best suitable for beginners to advanced level users and who learn faster when demonstrated.
- Course content designed by considering current requirement of UPSC.
- Customised as per requirement of Student.



## **Option - 1 Integrated Guidance Program Cum Test Series - FULL LENGTH TESTS**

### **Includes-**

- Entire Syllabus is divided into small tasks, after each task within given schedule there will be Test as per UPSC requirement.
- Refer reference Books.
- Query discussion on one to one basis.
- Includes Numerical Practise.
- Includes Previous Year Paper Analysis.
- Guidance from a professional trainer from your own desk.
- Preparing students for Expertise in Answer writing.
- Include Current Affairs.
- Support by detail suggested answers.
- 10 Tests.

### **Fees-**

₹12,790



## **Option - 2 Mini Tests**

### **Includes-**

- Entire Syllabus is divided into small tasks, after each task within given schedule there will be Test as per UPSC requirement.
- Refer reference Books.
- Query discussion on one to one basis.
- Includes Numerical Questions.
- Includes Previous Year Paper Analysis.
- Guidance from a professional trainer from your own desk.
- Preparing students for Expertise in Answer writing.
- Include Current Affairs.
- 5 Tests on each Paper. Total 50 Tests.
- And additional Tests on combined syllabus.

### **Fees-**

₹10,000



## **Option - 3 Complete Course Coverage -Video Classes**

### **Includes-**

- Full Coverage of Course - Understanding of Concepts.
- Refer reference Books.
- Complete Video Lectures
- Query discussion on one to one basis.
- Includes Numerical Practise.
- Includes Previous Year Paper Analysis.

### **Fees-**

Any one Optional Paper (Paper 1 or Paper 2) - ₹24,000

Both Optional Paper (Paper 1 and Paper 2) - ₹38,000



**Option - 4 Complete Course Coverage including Tests Includes-**

- Full Coverage of Course - Understanding of Concepts.
- Refer reference Books.
- Complete Video Lectures
- Query discussion on one to one basis.
- Includes Numerical Practise.
- Includes Previous Year Paper Analysis.
- 12 Full Length Tests (also cover Tests after Prelims and before Mains) and Mini Tests.

**Fees-**

Any one Optional Paper (Paper 1 or Paper 2) - ₹30,000

Both Optional Paper (Paper 1 and Paper 2) - ₹58,000



## **Option - 5 Complete Course Coverage includes Detail Notes**

### **Includes-**

- Full Coverage of Course - Understanding of Concepts.
- Refer reference Books.
- Complete Video Lectures
- Query discussion on one to one basis.
- Includes Numerical Practise.
- Includes Previous Year Paper Analysis.
- Supplementary Notes (Minimum -100Topics for both papers including previous year paper topics discussion)

### **Fees-**

Any one Optional Paper (Paper 1 or Paper 2) - ₹28,000

Both Optional Paper (Paper 1 and Paper 2) - ₹49,000





## **Option - 6 Subject Wise**

### **Includes-**

- Full Coverage of Course - Understanding of Concepts.
- 2 Tests each subject.
- Refer reference Books.
- Supplementary Notes of Commerce Achiever.
- Complete Video Lectures
- Query discussion on one to one basis.
- Includes Numerical Practise.
- Includes Previous Year Paper Analysis.
- Includes Current Affairs.

### **Fees-**

Each Subject - ₹6500.

Note - Minimum 3 Subjects from any optional paper.



## Clear Concepts, How?

- Videos
- Discussion in case of Doubt.
- Daily Sheet update after concept clearance by aspirant only.
- Below image share of Tracking System on one to one basis.




## EACH STUDENT TRACKING SHEET

### PAPER-1 PART-A TAXATION

Targets - Schedule		Reference Video	Reference Material	Is your Concept Clear. (Provide Date of coverage)	Is your doubt clear?
UPSC Syllabus		<a href="https://youtu.be/aQDc_eQoIMo">https://youtu.be/aQDc_eQoIMo</a>	<a href="https://commerceachiever.com/syllabus/">https://commerceachiever.com/syllabus/</a>		
Taxation Syllabus		<a href="https://youtu.be/axy8QyW5gaw">https://youtu.be/axy8QyW5gaw</a>	<a href="https://commerceachiever.com/wp-admin/post.php?post=12224&amp;action=edit">https://commerceachiever.com/wp-admin/post.php?post=12224&amp;action=edit</a>		
<b>Topic-1 - Definitions</b>		25 May, 2020			
1	Assessee- Section 2 (7)	<a href="https://youtu.be/Cr_7xQe-IA">https://youtu.be/Cr_7xQe-IA</a>	pdf - <a href="https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing">https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing</a>	Yes, 25-05-2020	No Doubt
2	Person -Section 2(31)	<a href="https://youtu.be/5yHglwPwDM">https://youtu.be/5yHglwPwDM</a>	pdf - <a href="https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing">https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing</a>	Yes, 25-05-2020	No Doubt
3	Previous Year & Assessment Year	<a href="https://youtu.be/FHkmdgyZaJA">https://youtu.be/FHkmdgyZaJA</a>	pdf - <a href="https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing">https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing</a>	Yes, 25-05-2020	No Doubt
4	Previous year Assessment Year - Business or profession newly set up during the financial year	<a href="https://youtu.be/IKcDNEQHuc">https://youtu.be/IKcDNEQHuc</a>	pdf - <a href="https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing">https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing</a>	Yes, 25-05-2020	No Doubt
5	Previous year for undisclosed sources of income	<a href="https://youtu.be/n5Xf9RY9Gxk">https://youtu.be/n5Xf9RY9Gxk</a>	pdf - <a href="https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing">https://drive.google.com/file/d/1eARNEQIH_rkT_ewFPdfGGTmue7KM1Tyh/view?usp=sharing</a>	Yes, 25-05-2020	No Doubt
6	Income of a previous year will be assessed in the previous year itself	<a href="https://youtu.be/6JgWaLErY0">https://youtu.be/6JgWaLErY0</a>	Book reference	Yes, 25-05-2020	No Doubt
<b>Topic-2 - Basis Of Charge</b>		27 May, 2020			
1	Basic Numerical -Direct Tax. Calculation of Direct Tax, Surcharge, Marginal Relief, Cess.	<a href="https://youtu.be/bxLcYB_7luQ">https://youtu.be/bxLcYB_7luQ</a>	Book	Yes, 27-05-2020	Kindly review my answer, I have put in the comment
2	Steps in Computation of Total Income and Taxability	<a href="https://youtu.be/6M04A7bBdI">https://youtu.be/6M04A7bBdI</a>	Book	Yes, 27-05-2020	No doubt
3	Calculation of Tax - Special Tax Rate Given	<a href="https://youtu.be/zPBdOQqzhGg">https://youtu.be/zPBdOQqzhGg</a>	Book	Yes, 27-05-2020	No doubt
4	Rebate u/s 87A	<a href="https://youtu.be/8n_8AV_SqKw">https://youtu.be/8n_8AV_SqKw</a>	Book	Yes, 27-05-2020	No doubt
5	Rebate u/s 87A - Numerical	<a href="https://youtu.be/wbSJ0u3mEI">https://youtu.be/wbSJ0u3mEI</a>	Book	Yes, 27-05-2020	No doubt
6	Residential Status of Individual	<a href="https://youtu.be/kMi2dYXbxRM">https://youtu.be/kMi2dYXbxRM</a>	Book- <a href="https://commerceachiever.com/residential-status-of-individuals-resident-and-ordinarily-resident-but-not-ordinarily-resident/">https://commerceachiever.com/residential-status-of-individuals-resident-and-ordinarily-resident-but-not-ordinarily-resident/</a>	Yes, 27-05-2020	No doubt
7	Residential Status of Individual	<a href="https://youtu.be/axCBQntub2c">https://youtu.be/axCBQntub2c</a>	Book- <a href="https://commerceachiever.com/wp-admin/post.php?post=11858&amp;action=edit">https://commerceachiever.com/wp-admin/post.php?post=11858&amp;action=edit</a>	Yes, 27-05-2020	No doubt

## STUDENTS ASK QUERY AND GET IS ANSWERED BY EXPERTS

<a href="https://youtu.be/85KPRMypZwM">tps://youtu.be/85KPRMypZwM</a>	pdf	Yes, 14-06-2020	 <b>Commerce Achiever</b> 13:59 16 Jun <p>Organizational Citizenship means considering self as citizen, work voluntary, take responsibilities, etc to contribute towards organization success.</p> <input type="text" value="Reply..."/>
<a href="https://youtu.be/CYqZanUehmQ">tps://youtu.be/CYqZanUehmQ</a>	pdf	What is meant by organizational citizenship in the 4th component i.e., behavioral outcome?	
<a href="https://youtu.be/uAL8fJO-h88">tps://youtu.be/uAL8fJO-h88</a>	pdf	Yes, 15-06-2020	
<a href="https://youtu.be/3KXbRIEc0is">tps://youtu.be/3KXbRIEc0is</a>	pdf	Yes, 15-06-2020	
<a href="https://youtu.be/y8-YSW8qnBY">tps://youtu.be/y8-YSW8qnBY</a>	pdf	Yes, 15-06-2020	
<a href="https://youtu.be/kYDTC9dM9a8">tps://youtu.be/kYDTC9dM9a8</a>	pdf	What is the meaning of narrow status differential?	
DO	pdf	Yes, 15-06-2020	
DO	pdf	Yes, 15-06-2020	
<a href="https://youtu.be/UjNL7xIAH7i4">tps://youtu.be/UjNL7xIAH7i4</a>	-	Yes, 15-06-2020	



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# UPSC COMMERCE OPTIONAL

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# UPSC

For more details and join existing students program to understand. Contact Us.



Amount spent on Education is an Asset.

Once you become whatever you want say IAS/IPS/IRS the amount is nominal in front of prestige you get from society, happiness of your family and dream of your life.

Your life is full of Choices. If you calculate with syllabus you are not spending even a 1Rupee for each day topics. What if go for Rs. 1000 per subject per month that becomes,  
(Rs.1000\*10subjects\*12months = 120,000 is quite more)Hope the example help you clear for amount spent. About quality we assure with service.

Now One wrong choice will change your entire life. You can earn money but you cannot earn time. Time is precious. So we are here to help each aspirant individually by tracking their daily, weekly and monthly progress chart.



Oral Tests, Written Test, Memorisation, Understanding of Concepts. Our strategy helps aspirants to prepare other subject with same way. It also save allot time for other subjects. At end guarantee success.

Let Your Success Be Your Voice.

Your Success is Our Success.

Think Big.

Dream Big.

Jai Hind Jai Bharat

## **PAPER -1**

### **Financial Accounting:**

Accounting as a Financial Information System; Impact of Behavioural Sciences. Accounting Standards e.g., Accounting for Depreciation, Inventories, Research and Development Costs, Long-term Construction Contracts, Revenue Recognition, Fixed Assets, Contingencies, Foreign Exchange Transactions, Investments and Government Grants, Cash Flow Statement, Earnings Per Share.

Accounting for Share Capital Transactions including Bonus Shares, Right Shares, Employees Stock Option and Buy-Back of Securities. Preparation and Presentation of Company Final Accounts. Amalgamation, Absorption, and Reconstruction of Companies.

## **Cost Accounting:**

Nature and Functions of Cost Accounting. Installation of Cost Accounting System. Cost Concepts related to Income Measurement, Profit Planning, Cost Control, and Decision Making.

Methods of Costing: Job Costing, Process Costing, Activity Based Costing. Volume – cost – Profit Relationship as a tool for Profit Planning.

Incremental Analysis/ Differential Costing as a Tool of Pricing Decisions, Product Decisions, Make or Buy Decisions, Shut-Down Decisions, etc.

Techniques of Cost Control and Cost Reduction: Budgeting as a Tool of Planning and Control. Standard Costing and Variance Analysis.

Responsibility Accounting and Divisional Performance Measurement.



## **Taxation:**

Income Tax: Definitions; Basis of Charge; Incomes which do not form part of Total Income. Simple problems of Computation of Income (of Individuals only) under Various Heads, i.e., Salaries, Income from House Property, Profits and Gains from Business or Profession, Capital Gains, Income from other sources, Income of other Persons included in Assessee's Total Income.

Set – Off and Carry Forward of Loss. Deductions from Gross Total Income. Salient Features/Provisions Related to VAT and Services Tax.

## **Auditing:**

Company Audit: Audit related to Divisible Profits, Dividends, Special investigations, Tax audit. Audit of Banking, Insurance, Non-Profit Organizations, and Charitable Societies/Trusts/Organizations.

## **Financial Management:**

Finance Function: Nature, Scope, and Objectives of Financial Management: Risk and Return Relationship. Tools of Financial Analysis: Ratio Analysis, Funds-Flow, and Cash-Flow Statement.

Capital Budgeting Decisions: Process, Procedures, and Appraisal Methods. Risk and Uncertainty Analysis and Methods.

Cost of capital: Concept, Computation of Specific Costs and Weighted Average Cost of Capital. CAPM as a Tool for Determining Cost of Equity Capital.

Financing Decisions: Theories of Capital Structure – Net Income (NI) Approach, Net Operating Income (NOI) Approach, MM Approach, and Traditional Approach. Designing of Capital structure: Types of Leverages (Operating, Financial and Combined), EBIT- EPS Analysis, and Other Factors.

Dividend Decisions and Valuation of Firm: Walter's Model, MM Thesis, Gordon's Model Lintner's Model. Factors Affecting Dividend Policy.

Working Capital Management: Planning of Working Capital. Determinants of Working Capital. Components of Working Capital Cash, Inventory and Receivables.

Corporate Restructuring with focus on Mergers and Acquisitions (Financial aspects only).

### **Financial Markets and Institutions:**

Indian Financial System: An Overview Money Markets: Participants, Structure, and Instruments. Commercial Banks. Reforms in the Banking sector. Monetary and Credit Policy of RBI. RBI as a Regulator.

Capital Market: Primary and Secondary Market. Financial Market Instruments and Innovative Debt Instruments; SEBI as a Regulator.

Financial Services: Mutual Funds, Venture Capital, Credit Rating Agencies, Insurance, and IRDA.

## **PAPER -2**

### **Organization Theory:**

Nature and Concept of Organisation; External Environment of Organizations -Technological, Social, Political, Economical and Legal; Organizational Goals – Primary and Secondary goals, Single and Multiple Goals; Management by Objectives.

Evolution of Organisation Theory: Classical, Neo-classical and Systems Approach.

Modern Concepts of Organisation Theory: Organisational Design, Organisational Structure, and Organisational Culture.

Organisational Design–Basic Challenges; Differentiation and Integration Process; Centralization and Decentralization Process; Standardization / Formalization and Mutual Adjustment. Coordinating Formal and Informal Organizations. Mechanistic and Organic Structures.

Designing Organizational structures—Authority and Control; Line and Staff Functions, Specialization and Coordination.

Types of Organization Structure –Functional. Matrix Structure, Project Structure. Nature and Basis of Power, Sources of Power, Power Structure, and Politics. Impact of Information Technology on Organizational Design and Structure. Managing Organizational Culture.

### **Organisation Behaviour:**

Meaning and Concept; Individual in organizations: Personality, Theories, and Determinants; Perception – Meaning and Process.

Motivation: Concepts, Theories, and Applications. Leadership-Theories and Styles. Quality of Work Life (QWL): Meaning and its impact on Performance, Ways of its Enhancement. Quality Circles (QC) – Meaning and their Importance. Management of Conflicts in Organizations. Transactional Analysis, Organizational Effectiveness, Management of Change.

## **Human Resources Management (HRM) :**

Meaning, Nature and Scope of HRM, Human Resource Planning, Job Analysis, Job Description, Job Specification, Recruitment Process, Selection Process, Orientation and Placement, Training and Development Process, Performance Appraisal and 360° Feed Back, Salary and Wage Administration, Job Evaluation, Employee Welfare, Promotions, Transfers, and Separations.

## **Industrial Relations (IR):**

Meaning, Nature, Importance and Scope of IR, Formation of Trade Unions, Trade Union Legislation, Trade Union Movement in India. Recognition of Trade Unions, Problems of Trade Unions in India. Impact of Liberalization on the Trade Union Movement.

Nature of Industrial Disputes: Strikes and Lockouts, Causes of Disputes, Prevention and Settlement of Disputes.

Worker's Participation in Management: Philosophy, Rationale, Present Day Status and Future Prospects. Adjudication and Collective Bargaining.

Industrial Relations in Public Enterprises, Absenteeism and Labour Turnover in Indian Industries and their Causes and Remedies. ILO and its Functions.

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