

SCHEME OF EXAMINATION FOR POST OF ACCOUNTANT

Examination will consist of one **MCQs type Paper** as per following scheme -

Part	Subject	Number of Questions	Maximum Marks	Time Duration
I.	English Language (Basic Knowledge)	10	10	90 minutes
II.	Hindi Language (Basic Knowledge)	10	10	
III.	General Knowledge and current affairs	10	10	
IV.	Computer (Basic knowledge)	10	10	
V.	Subject Questions (Syllabus Annexure I)	60 (50% Unit I; 25% Unit II; 25% Unit III)	60	

This examination will consist of multiple choice questions only. The questions will be set both in English & Hindi for Part- III, IV, V.

Institute reserves the right to introduce additional stage of examination which would be notified at suitable time, if considered necessary.

INDICATIVE SYLLABUS FOR EXAMINATION

English Language

- Tenses, Nouns, Pronouns, Adjectives, Verbs, Articles, Figures of speech, Proverbs, Adverbs, Genders, Numbers (Singular & Plurals), Prepositions, Conjunctions, Word meanings, Spot the Error, Fill in the Blanks, Synonyms, Homonyms, Antonyms, Spellings/ Detecting misspell words, Idioms & Phrases, One word substitution, Improvement of Sentences, Active/ Passive Voice of Verbs, Conversion into Direct/ Indirect narration.

Hindi Language

- काल, संज्ञा, सर्वनाम, विशेषण, क्रिया, अलंकार, क्रियाविशेषण, लिंग, वचन (एकवचन और बहुवचन), त्रुटि का पता लगाना, खाली स्थान भरना, समानार्थक/समानार्थी शब्द, विलोम शब्द, वर्तनी / गलत वर्तनी शब्द का पता लगाना, मुहावरे और वाक्यांश, एक शब्द प्रतिस्थापन, वाक्य सुधार, कारक, समास, लोकोक्तियाँ, विराम चिह्न, सन्धि, प्रत्यय, उपसर्ग, भाषा और बोली, वाक्य प्रकरण, शब्द ज्ञान, वाच्य, अंग्रेजी के पारिभाषिक (तकनीकी) शब्दों के समानार्थक हिन्दी शब्दों का ज्ञान।

General Knowledge and Current Affairs

- Questions will test the candidate's general awareness of the environment around him and its application to society. Questions will also test knowledge of current events and of such matters of everyday observation and experience in their scientific aspect as may be expected of an educated person. The test will also include questions relating to India and its neighboring countries especially pertaining to Sports, History, Culture, Geography, Economic Scene, General policy and scientific research.

Computer

- **Knowing computer :** What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.
- **Operating Computer using GUI Based Operating System:** What is an Operating System; Basics of Popular Operating Systems; The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Basics of O.S Setup; Common utilities.
- **Understanding Word Processing and M. S. Office:** Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document. Understanding of components of M.S. Office, M.S. word, M.S. excel sheets, M.S. power point etc.
- **Using Spread Sheet:** Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.
- **Introduction to Internet, WWW and Web Browsers:** Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting, World Wide Web; Web Browsing softwares, Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website
- **Communications and collaboration:** Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes.
- **Making Small Presentation:** Basics of presentation software; Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

ANNEXURE I

SYLLABUS ACCOUNTANT

UNIT-I (ACCOUNTING AND STATISTICS)

Nature, Scope and objectives of accounting, Accounting as an information system, users of accounting information.

Generally Accepted Principles of Accounting, The Accounting Equation, Accrual concept, other concepts and conventions, Distinction, between capital and revenue Expenditure .

Accounting Standards and their Application, Accounting Standards Relating to Fixed Assets, Depreciation, Inventory, Recognition of Revenue.

Final Accounts of sole proprietors, Partnership firms and Limited companies, statutory provisions, Reserves, Provisions and funds.

Final Accounts of Not For Profit Organisation. Accounting Problems Related to admission and retirement of partner and Dissolution of a firm.

Accounting for shares and Debentures Accounting treatment of Convertible Debentures. Valuation and goodwill of shares.

Analysis and Interpretation of financial Statements Ratio analysis and Interpretation. Ratio Relation to short term Liquidity, Long term Solvency and Profitability, Importance of the rate of return on investment (ROI) in evaluating the overall performance of a business entity – cash flow statement and statement of source and application of funds, Finance and its sources Business finance sources of Finance Capital Structure and Budgeting, cost of capital, Time value of money, Capital budgeting. Working capital and Dividend Policy.

Introduction and Element of Cost, Material, Labour, Overhead, Unit Costing, Contract costing, Process Costing. marginal costing, advantages of marginal costing, Limitations of marginal costing, return of capital employed,

Introduction to statistics, Collection of data, sampling, classification and tabulation of data major of central value, dispersion, skewness, correlation analysis, regression analysis, Index number and time series.

UNIT -II BUSINESS ORGANISATION AND MANAGEMENT

Distinctive features of Different forms of business organisation. Sole proprietor, partnerships-characteristics, Registration, partnership deed, rights and duties, retirement, dissolution, Joint stock company – concept, characteristics, types.

Cooperative and State ownership forms of organizations.

Types of securities and methods of their issue. Economic functions of the capital market, stock exchange, mutual funds, control and regulation of capital market.

Business combinations; control of monopolies. Problems of modernisation of industrial enterprises, social responsibility of business.

Foreign trade- procedure and financing of import and export trade. Insurance – principles and practice of life, fire, marine and general insurance.

Management functions –Planning –strategies organising –levels of Authority staffing , line function and staff function, Leadership, communication, motivation, directing – principles, strategies.

Coordination- concept, types, methods. Control-principles, performance standards, corrective action.

Salary and Wage administrations- job evaluation.

Organisation structure- centralization and decentralization, delegation of authority, span of control, management by objectives and management by exception.

Management of change; crisis management. Office management – scope and principles; systems and routines; handling of records; modern aids to office management; office equipment and machines; Automation and personal computers.

Impact of organisation and methods (O&M).

Nature, objectives and basic principles of Auditing. Techniques of Auditing – Physical verification, examination of documents and vouching, direct confirmation, analytical review. Planning an audit, Audit programmes, working papers, Audit process. Evaluation of internal controls. Test checking and sampling. Broad outlines of company audit. Audit of non- corporate enterprises. Internal and management Audit.

UNIT-III 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 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 to buyer

Negotiable Instruments Act, 1881: Types of negotiable instruments and assignment; Dishonor and Discharge of negotiable instruments

Joint stock companies, Types of companies, incorporation; documents and formalities- doctrine of indoor management and constructive notice. Prospects, Management and control of companies, Qualifications and appointment, Duties and powers of the Directors of a company. Company secretary – role and functions, meeting procedure or requisites of a valid meeting.

Introduction and Basic Concepts of Income Tax, Basis of charge, Exempted Income, Income from salary, House Property, Business and profession, Capital gains, Income from other sources, Set up and carry forward losses, and deduction out of gross total income.

Money and function, significance of money, Bank and its types Overview of Indian financial system types of banks. Commercial Banking Reserve of India, Money and capital market in India

SUGGESTED BOOKS

- 1 Business Law-- Joy Dhingra, Kalyani Publication.
- 2 Company Law-- Ashok Sharma, V.K. Publication.
- 3 A text book of Company law-- P.P. S. Gogna, S. Chand Publication.
- 4 Financial Accounting -- P.C. Tulsian, Pearson Publication.
- 5 Advanced Cost Accounting -- SP.Jain, KL Narang, Kalyani Publication.
- 6 Statistical Methods-- S.P Gupta, Sultan chand Publication.
- 7 Advanced Financial Management-- Shashi K.Gupta, R.K. Sharma Kalyani Publication.
- 8 Corporate Financial Accounting-- S.P Jain, K L Narang, Kalyani publication.
- 9 Income Tax Law & Practice-- V.B Gaur, D B Narang, Kalyani publication.
- 10 Cost Accounting -- M C Sukla S. Chand Publication.
- 11 Money and Banking-- R. R. Paul, Kalyani publication.
- 12 Business Organisation and Management – R K Singla, V.K. Publication.
- 13 Principles of Management -- L.M Prasad.
- 14 Principle and practice of Auditing -- Kumar Kalyani Publication.