

Detail of syllabus for Mains exam (Descriptive type)

Name of post	Syllabus for descriptive exam	Reference Books
Accountant	<p>Accounting Principles and Concepts: (10 Marks)</p> <ul style="list-style-type: none"> - Basic accounting principles (e.g., accruals, matching, consistency) - Double-entry bookkeeping - Chart of accounts and general ledger - Accounting equation and financial statements <p>Financial Statements and Cost Accounting: (10 Marks)</p> <ul style="list-style-type: none"> - Preparation of income statements, balance sheets, and cash flow statements - Understanding and interpreting financial statements - Ratio analysis and financial performance evaluation - Cost classification and behavior - Job and process costing - Cost-volume-profit analysis - Budgeting and variance analysis <p>Taxation: (10 Marks)</p> <ul style="list-style-type: none"> - Basic understanding of tax laws and regulations - Calculation and reporting of income tax - Tax deductions, exemptions, and credits <p>Auditing and Internal Controls: (10 Marks)</p> <ul style="list-style-type: none"> - Internal control systems and their importance - Auditing procedures and 	<p>Reference Books</p> <ol style="list-style-type: none"> 1. Reference books suggested by recognized Universities or regulatory bodies for Bachelor of commerce (B.Com) Program 2. Business Ethics and Corporate Governance (Principles and Practices) By Khanka S.S. Published by S. Chand Publishing 3. Digital Accounting: The Effects of the Internet and ERP on Accounting By Ashutosh Deshmukh. Idea Group Inc (IGI). 4. Effective Communication and Soft Skills edited by Nitin Bhatnagar and Mamata Bhatanagar. Pearson Education India. 5. Effective Communication Skills for Health Professionals By Philip Burnard. Springer. <ol style="list-style-type: none"> 1. Effective Communication Skills By R.S. Salaria, Kul Bhushun Kumar. Khanna Publishing House. 2. Official websites of: <ul style="list-style-type: none"> ➤ Ministry of Ayush, Government of India ➤ Ministry of health and family welfare, Government of India, ➤ CCRAS ➤ World Health Organization (WHO) ➤ National Institute of Ayurveda, Deemed to be University, Jaipur ➤ National Accreditation Board for Hospitals and Healthcare Providers (NABH) ➤ University Grant Commission (UGC) ➤ https://doe.gov.in/manuals ➤ https://gem.gov.in/ ➤ Latest and Updated GENERAL FINANCIAL RULES by Ministry of Finance Department of Expenditure, Government of India available on official website

<p>techniques</p> <ul style="list-style-type: none"> - Fraud detection and prevention <p>Financial Analysis and knowledge of Accounting Software and Technology: (10 Marks)</p> <ul style="list-style-type: none"> - Financial forecasting and budgeting - Cash flow analysis and management - Interpretation of financial ratios - Investment appraisal techniques - Proficiency in popular accounting software (e.g., QuickBooks, Xero, SAP) - Data entry, financial statement generation, and reporting using accounting software - Knowledge of cloud-based accounting systems and their benefits <p>Ethics and Professional Standards: (10 Marks)</p> <ul style="list-style-type: none"> - Understanding ethical considerations in accounting - Compliance with accounting principles and professional standards - Professional conduct and responsibilities of accountants <p>Written Communication Skills: (10 Marks)</p> <ul style="list-style-type: none"> - Ability to prepare clear and concise financial reports - Written communication for correspondence and documentation purposes 	<p>➤ Pragma Kits available on https://chti.rajbhasha.gov.in/?9632?22</p> <p>Note: Applicants are advised to go through the topics of the syllabus carefully. Books mentioned here are just for reference and mere mention of any of these doesn't mean that questions will be asked from these books only.</p>
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Government E-Marketplace (GEM) and Procurement Process: (10 Marks)

- Introduction to GEM and its objectives
- Registration process and vendor management on GEM
- Understanding the procurement procedures on GEM
- Online bidding and tendering process on GEM
- Contract management and payment processes on GEM

- Overview of the procurement cycle
- Identification of procurement needs and budgeting
- Vendor selection and evaluation
- Purchase order creation and management
- Receipt and inspection of goods/services
- Invoicing, payment, and vendor relationship management

General Financial Rules: (20 Marks)

- Understanding the principles and guidelines of General Financial Rules (GFR)
- Budgeting and expenditure control as per GFR
- Procurement guidelines and financial procedures under GFR
- Fund management and utilization as per GFR
- Compliance and audit requirements under GFR