

**SYLLBUS FOR WRITTEN TEST FOR DEPARTMENTAL SELECTION TO THE  
POST OF ACCOUNTANT T&S GRADE-A**

**A. Subject Knowledge**

**(i) Financial Accounting**

1. Basics - Meaning, Scope and Significance of Accounting – Accounting Principles, Concepts and Conventions – Capital and Revenue Transactions – Depreciation – Rectification of Errors,
2. Issue of Share capital, Redemption of preference shares; Redemption of debentures; Accounting for bonus issue and right issue,
3. Preparation of financial statements of profit oriented organizations – Statement of Profit and Loss, Balance Sheet and Cash Flow Statement,
4. Preparation of financial statement of Non-profit oriented organizations
5. Financial Statement of Companies
6. Hire – purchase Transaction and Installment Sale Transactions
7. Accounts from Incomplete Records
8. Accounting for partnership firms; Admission, retirement death, dissolution of firm and Amalgamation of firms,
9. Branch and Department Accounts
10. Consignment Accounting and Joint Venture Accounting
11. Government Accounting
12. Basic Knowledge of Accounting standards and Ind AS.

**(ii) Law and Ethics**

1. Commercial Laws- Laws of Contracts, Laws related to Sale of goods, Negotiable instrument Act 1881, Indian Partnership Act, 1932, Limited Liability Partnership Act, 2008
2. Industrial Laws: Payment of Gratuities Act, 1972, Payment of Bonus Act, 1965, Minimum wages Act, 1948
3. Companies Act, 2013- Company types, promotion, formation and related procedures i.e. Sec 1 to Sec 122 of Companies Act, 2013, Director-Role,

  
पदाधिकारी (वित्त) 22-06-2021  
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General Manager (Finance)

Responsibilities, Qualification, disqualification, appointment, retirement, resignation, removal, remuneration and powers, Director Identification Number.

4. Business Ethics

### **(iii) Direct Taxation**

1. Introduction to Income Tax Act
2. Residence and scope of Income
3. Income which do not form part of Total Income
4. Heads of Income
5. Clubbing Provisions, set-off and carry forward of losses, deductions
6. Computation of Gross Taxable Income and tax payable
7. Advance Tax, TDS and TCS
8. Provision of filing returns of Income and Self-assessment
9. Basic concepts of ICDS.

### **(iv) Indirect Taxation**

1. GST in India
2. Basic understanding of GST and preliminary provision
3. Administration in GST
4. Levy and collection of Tax
5. Time and value of supply
6. Input Tax Credit
7. Registration
8. Tax Invoice, Credit note and Debit Notes
9. Accounts and records under GST
10. GST Returns
11. Payment of GST
12. Audit under GST
13. Advance ruling under GST
14. Basic knowledge of Customs Act.

## **(v) Cost and Management Accounting**

1. Definition, Objectives and Scope of Cost Accounting and its relationship with Financial Accounting, management Accounting, Cost objects, cost centers and cost units
2. Element of Cost including material, Labour, direct expenses and Overheads, Classification of Cost
3. Job Costing, Batch costing, Contract Costing, Operating Costing, Process Costing
4. Cost Sheet and Reconciliation of cost accounting records with financial accounting
5. Basic understanding of standard costing, variance analysis, marginal costing and Budgetary control
6. Basic understanding of Cost Accounting Standards(CAS)
7. Tools for financial analysis and planning including ratio analysis, Fund Flow Statement, Cash Flow Statement
8. Working capital management
9. Cost of capital
10. Basic understanding of Capital Budgeting & Investment Analysis
11. Debtor Management, Creditor Management, Inventory Management

## **(vi) Auditing**

1. Auditing concept
2. Provisions related to Audit under Companies Act,
3. Internal check, Internal Control and Internal Audit
4. Branch Audit and Joint Audit
5. Statutory Audit vs Internal Audit
6. Audit of divisible profit and dividend
7. Cost Audit and Secretarial Audit

**B. Mental Ability**

**C. Quantitative Ability**

**D. Logical & reasoning skill**

**E. Knowledge regarding CIL/SECL**

**F. General Awareness**