

Annexure-III

Indicative Syllabus for the post of Accountant

(a) General Studies :

- * Questions on General Science will cover General appreciation and understanding of science including matters of everyday observation and experience, as may be expected of a well-educated person who has not made a special study of any particular scientific discipline. In current events, knowledge of significant national and international events will be tested. In History of India, emphasis will be on broad general understanding of the subject in its social, economic and political aspects. Questions on the Indian National Movement will relate to the nature and character of the nineteenth century resurgence, growth of nationalism and attainment of Independence. In Geography, emphasis will be on Geography of India. Questions on the Geography of India will relate to physical, social and economic Geography of the country, including the main features of Indian agricultural and natural resources. Questions on Indian Polity and Economy will test knowledge of the country's political system and Constitution of India, Panchayati Raj, Social Systems and economic developments in India. On general mental ability, the candidates will be tested on reasoning and analytical abilities & Indian Languages (Hindi & English).
- * Mental Ability Test
 - ✕ Analog Test
 - ✕ Numeric Test
 - ✕ Ordering Test
- * Indian Language :
Is to test the candidate's ability to read & understand serious discursive prose & to express his/her ideas clearly in English or Hindi.

(b) Accounting and Auditing :

- 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 a partner and dissolution of a firm.
- Accounting for Shares and Debentures Accounting Treatment of Convertible debentures.
- Analysis and Interpretation of Financial Statements Ratio analysis and interpretation. Ratios 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-Societal obligations of Accounting.

Auditing :

- 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.

(c) **Indian Economics :**

- * Main features; Geographic size-Endowment of natural resources, Population; size, composition quality and growth trend-Occupational distribution-Effects of British Rule with reference to Drain theory and Laissez Faire policy.
- * Major problems, their dimensions, nature and broad causes; Mass poverty-Unemployment and its types-Economics effects of population pressure-Inequality and types thereof-Low productivity and low per capita income, Rural-urban disparities-Foreign Trade and payments imbalances. Balance of Payments and External Debt- Inflation, and parallel economy and its effects-Fiscal deficit. Various Rural Development programmes for eradication of poverty.

Indian Agriculture :

- ❏ Agriculture, its importance in national economy. Factors determining agroecological zones and geographic distribution of crop plants
- ❏ Importance of crop plants, cultural practices for cereal, pulses, oilseed, fibre, sugar, tuber and fodder crops and scientific basis for these crop rotations, multiple and relay cropping, intercropping and mixed cropping.
- ❏ Soil as medium of plant growth and its composition, mineral and organic constituents of the soil and their role in crop production; chemical, physical and microbiological properties of soils. Essential plant nutrients (macro and micro)-their functions, occurrence, cycling in soils Principles of soil fertility and its evaluation for judicious fertilizer use. Organic manures and bio-fertilizers, inorganic fertilizers, integrated nutrient management.
- ❏ Major problems, their dimensions, nature and broad causes; Mass poverty-Unemployment and its types-Economics effects of population pressure-Inequality and types thereof-Low productivity and low per capita income, Rural-urban disparities-Foreign Trade and payments imbalances. Balance of Payments and External Debt- Inflation, and parallel economy and its effects-Fiscal deficit.
