

Syllabus for Assistant Accountant ('O' Level)

- 1- Commerce & Accountancy – 75% (75 Questions)
- 2- 'O' Level Course – 25% (25 Questions)

Examination Syllabus for the Post of Assistant Accountant**Unit-I : Stakeholders in Accounting Information.**

- Accounting: Concepts, Conventions and basic knowledge of Accounting Standards.
- Basics of Accounting.
- Concept of Capital & Revenue.
Accounting Process: Journal, ledger, Trial Balance.
- Bank Reconciliation Statement, Bills of Exchange and Rectification of Errors.
- Depreciation Accounting.
- Preparation of Final Accounts with Adjustments.
- Partnership Accounts: Admission, Retirement, death & dissolution of partnership.
- Hire Purchase & Installments Payment system.
- Computation of Insurance Claims for loss of stock and loss of profit.

Unit-II : Advanced Financial Accounting.

- Issue, forfeiture and Reissue of Shares, Issue and Redemption of Preference Shares and Debentures.
- Valuation of Goodwill and Shares.
- Basic of Amalgamation, Absorption and Reconstruction.



Unit-III : Financial Management.

- Finance Function, Time Value of Money.
- Theories of Capital Structure.
- Working Capital Management.
- Cost of Capital.
- Dividend Policy.
- Security Analysis & Portfolio Management: Computation of Risk Returns and Portfolio Risk, CAPM.
- Leverage Analysis.

Unit-IV : Cost and Management Accounting.

- Cost Reduction and Cost Control.
- Target Costing, Benchmarking.
- Just-in-Time Approach (JIT). Decision – makings Costs.
- Marginal Costing- Meaning and its Practical Application.
- Responsibility Accounting.
- Ratio Analysis.
- Funds Flow & Cash Flow Statements and Cash Budget.
- Capital Budgeting.

Unit-V : MIS, Auditing & Taxation

The concept of MIS; Softwares for MIS and Accounting; Types of Softwares; Data Processing: Batch Processing, Real Time on Live Processing; Safeguarding of Information; Internal Control; Appointment, Powers, Duties & Responsibilities of an Auditor; Types of Audit Reports of Companies- Unmodified Report,

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Modified Report (Qualified Report, Adverse Report, Disclaimer of Opinion); Heads of Income, Computation of Taxable Income and Tax Liability of Individuals.

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O Level Syllabus

Unit 1: IT Tools and Business System (30%)

Computer Appreciation : Characteristics of Computers, Input, Output, Storage units, CPU, Computer System, Binary number system, Binary to Decimal Conversion, Decimal to Binary Conversion, ASCII Code, Unicode.

Computer Organization: Central Processing Unit - Processor Speed, Cache, Memory, RAM, ROM, Booting, Memory, Secondary Storage Devices: Floppy and Hard Disks, Optical Disks CD-ROM, DVD, Mass Storage Devices: USB thumb drive. Managing disk Partitions, File System Input Devices - Keyboard, Mouse, joystick, Scanner, web cam, Output Devices- Monitors, Printers – Dot matrix, inkjet, laser, Relationship between Hardware and Software; System Software, Application Software, Compiler, names of some high level languages, free domain software.

Operating System: Microsoft Windows- An overview of different versions of Windows, Basic Window elements, File management through Windows. Using essential accessories: System tools – Disk cleanup, Disk defragmenter, Entertainment, Games, Calculator, Imaging – Fax, Notepad, Paint, WordPad. Command Prompt: Directory navigation, path setting, creating and using batch files. Drives, files, directories, directory structure. Application Management: Installing, uninstalling, Running applications. Linux- An overview of Linux, Basic Linux elements: System Features, Software Features, File Structure, File handling in Linux: Preliminary steps before installation, specifics on Hard drive repartitioning and booting a Linux system.

Word Processing: Word processing concepts: saving, closing, Opening an existing document, Selecting text, Editing text, Finding and replacing text, printing documents, Creating and Printing Merged Documents; Character and Paragraph Formatting, Page Design and Layout. Editing and Proofing Tools: Checking and correcting spellings. Handling Graphics, Creating Tables and Charts, Document Templates and Wizards.

Spreadsheet Package: Spreadsheet Concepts, Creating, Saving and Editing a Workbook, Inserting, Deleting Worksheets, entering data in a cell / formula Copying and Moving from selected cells, handling operators in Formulae, Functions: Mathematical, Logical, statistical, text, financial, Date and Time functions, Using Function Wizard.

Formatting a Worksheet: Formatting Cells – changing data alignment, changing date, number, character or currency format, changing font, adding borders and colors, Printing worksheets, Charts and Graphs – Creating, Previewing, Modifying Charts. Integrating word processor, spread sheets, web pages.

Presentation Package: Creating, Opening and Saving Presentations, Creating the Look of Your Presentation, Working in Different Views, Working with Slides, Adding and Formatting Text, Formatting Paragraphs, Checking Spelling and Correcting Typing Mistakes, Making Notes Pages and Handouts, Drawing and Working with Objects, Adding Clip Art and other pictures, Designing Slide Shows, Running and Controlling a Slide Show, Printing Presentations.

Data Base Operations: Data Manipulation-Concept: Database, Relational Database, And Integrity. Operations: Creating, dropping, manipulating table structure. Manipulation of Data: Query, Data Entry Form, Reports.

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Unit 2: INTERNET TECHNOLOGY AND WEB DESIGN (30%)

Introduction to Internet : Growth of Internet, Owners of the Internet, Anatomy of Internet, ARPANET and Internet history of the World Wide Web, basic Internet Terminology, Net etiquette. Internet Applications: Commerce on the Internet, Governance on the Internet, Impact of Internet on Society – Crime on/through the Internet.

TCP/IP – Internet Technology and Protocol: Packet switching technology, Internet Protocols: TCP/IP, Router, Internet Addressing Scheme: Machine Addressing (IP address), E-mail Addresses, Resources Addresses

Internet Network: Network definition, Common terminologies: LAN, WAN, Node, Host, Workstation, bandwidth, Interoperability, Network administrator, network security, Network Components: Servers, Clients, Communication Media, Types of network: Peer to Peer, Clients Server, Addressing in Internet: DNS, Domain Name and their organization, understanding the Internet Protocol Address. Network topologies: Bus, star and ring, Ethernet, FDDI, ATM and Intranet.

Services on Internet (Definition and Functions): E-mail, WWW, Telnet, FTP, IRC and Search Engine

Electronic Mail: Email Networks and Servers, Email protocols –SMTP, POP3, IMAP4, MIME6, Structure of an Email – Email Address, Email Header, Body and Attachments, Email Clients: Netscape mail Clients, Outlook Express, Web based E-mail. Email encryption- AddressBook, Signature File.

Web Publishing and Browsing: Overview, SGML, Web hosting, HTML. CGL, Documents Interchange Standards, Components of Web Publishing, Document management, Web Page Design Consideration and Principles, Search and Meta Search Engines

HTML Programming Basics: HTML page structure, HTML Text, HTML links, HTML document tables

Internet Security Management Concepts, Information Privacy and Copyright Issues: Overview of Internet Security, Firewalls, Internet Security, Management Concepts and Information Privacy and Copyright Issues

Unit 3: PROGRAMMING AND PROBLEM SOLVING THROUGH 'C' LANGUAGE (10%)

Introduction to Programming: The Basic Model of Computation, Algorithms, Flow-charts, Programming Languages, Compilation, Linking and Loading, Testing and Debugging, Documentation

Algorithms for Problem Solving: Exchanging values of two variables, summation of a set of numbers, Decimal Base to Binary Base conversion, Reversing digits of an integer, GCD (Greatest Common Division) of upper triangular matrix, Evaluate a Polynomial

Introduction to 'C' Language: Character set, Variables and Identifiers, Built-in Data Types, Variable Definition, Arithmetic operators and Expressions, Constants and Literals, Simple assignment statement, Basic input/output statement, Simple 'C' programs.

Conditional Statements and Loops: Decision making within a program, Conditions, Relational Operators, Logical Connectives, if statement, if-else statement, Loops: while loop, do while, for loop, Nested loops, Infinite loops, Switch statement, structured Programming .

Arrays: One dimensional arrays: Array manipulation; Searching, Insertion, Deletion of an element from an array; Finding the largest/smallest element in an array; Two dimensional arrays, Addition/Multiplication of two matrices, Transpose of a square matrix; Null terminated strings as array of characters, Standard library string functions

Functions: Top-down approach of problem solving, Modular programming and functions, Standard Library of C functions, Prototype of a function: Formal parameter list, Return Type, Function call, Block structure, Passing arguments to a Function: call by reference, call by value.

Storage Classes: Scope and extent, Storage Classes in a single source file: auto, extern and static, register, Storage Classes in a multiple source files: extern and static

Structures and Unions: Structure variables, initialization, structure assignment, nested structure, structures and functions, structures and arrays: arrays of structures, structures containing arrays, unions

Unit 4 :INTRODUCTION TO MULTIMEDIA(10%)

Introduction to Multimedia: What is multimedia, Components of multimedia, Web and Internet multimedia applications, Transition from conventional media to digital media.

Computer Fonts and Hypertext: Usage of text in Multimedia, Families and faces of fonts, outline fonts, bitmap fonts International character sets and hypertext, Digital fonts techniques.

Audio fundamentals and representations: Digitization of sound, frequency and bandwidth, decibel system, data rate, audio file format, Sound synthesis, MIDI, wavetable, Compression and transmission of audio on Internet, Adding sound to your multimedia project, Audio software and hardware.

Image fundamentals and representation : Colour Science, Colour Models, Colour palettes, Dithering, 2D Graphics, Image Compression and File Formats :GIF, JPEG, JPEG 2000, PNG, TIFF, EXIF, PS, PDF, Basic Image Processing [Can Use Photoshop], Use of image editing software, White balance correction, Dynamic range correction, Gamma correction, Photo Retouching.

Video and Animation: Video Basics, How Video Works, Broadcast Video Standards, Analog video, Digital video, Video Recording and Tape formats, Shooting and Editing Video (Use Adobe Premier for editing), Video Compression and File Formats. Video compression based on motion compensation, MPEG-1, MPEG-2, MPEG-4, MPEG-7, MPEG-21, Animation: Cell Animation, Computer Animation, Morphing.

Unit 5: INTRODUCTION TO ICT RESOURCES (20%)

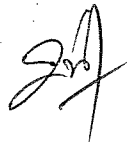
PC Assembly and Operation: Assembly and Disassembly of PC and its various Parts, Startup Process (Booting), BIOS Setup, CMOS Setup and meaning of its various setting, Installation of Windows XP operating System, Installation of Other Software Packages such as MS Office etc. Operation of Printer, Installation of printer driver, Backup and Restore Operations Troubleshooting PC Problems

Utilities : Compression Utilities: WinZip, PKZIP, Concept of compression, Defragmenting Hard, disk using defrag, Scan Disk for checking disk space, lost files and recovery, Formatting Hard disk, Floppy Disk; Setting System Date and Time, Antivirus Package CD Writing Software – Nero etc.

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Networking Concepts: What is Networking, Local Area Networking (LANs), Metropolitan Area Network , MAN), Wide Area Network (WAN), Networking Topologies, Transmission media & method of communication, Cabling: straight through and cross over, Study of components like switches, bridges, routers, Wifi router etc., communication Protocols, TCP/IP, IP addressing, MAC address, Subnetting

Network Administration: Installing and configuring the network using Windows NT based System, Administration of Windows NT based network, Creation of user and groups, File Sharing, Printer Sharing

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