

Examination Syllabus for the Post of Assistant Accountant

Unit-I : Financial Accounting

- Accounting: Concepts, Conventions and Basic Knowledge of First Six Indian Accounting Standards.
- Concept of Capital and Revenue.
- Accounting Process: Journal, Ledger, Subsidiary Books and Trial Balance.
- Bank Reconciliation Statement and Rectification of Errors.
- Depreciation Accounting.
- Preparation of Final Accounts of Sole Traders with Adjustments.
- Partnership Accounts: Admission and Retirement.

Unit- II : Corporate Financial Accounting

- Issue, Forfeiture and Reissue of Shares, Issue and Redemption of Preference Shares and Debentures, Issue of Bonus Shares and Stock Splits.
- Valuation of Goodwill and Shares.
- Basics of Amalgamation and Absorption.

Unit-III : Financial Management

- Finance Function, Time Value of Money.
- Theories of Capital Structure
- Working Capital Management.
- Cost of Capital.
- Dividend Policy.
- Leverage Analysis.

Unit-IV: Cost and Management Accounting

- Unit and Process Costing
- Just-in-Time Approach (JIT).
- Decision Making Costs.
- Marginal costing- Cost Volume Profit Analysis.

- Ratio Analysis.
- Fund flow and Cash flow statements.
- Cash Budget and Capital Budgeting.

Unit-V: Computerised Accounting System

- Use of computer software in accounting and generating various accounting reports for managerial decisions (Accounting reports- Trial Balance, Profit and Loss Accounts, Balance Sheet, Cash Flow Statement)

Unit-VI: Auditing and Taxation

- Meaning of Auditing, Auditors Appointment, Qualification and Disqualification, Audit reports.
- Income tax- Residential status, Heads of Income, Computation of Total Income and Tax Liability of Individual.
- Goods & Services Tax- Structure of GST, Including SGST, CGST, UTGST and IGST, Procedure of Registration- Compulsory Registration, Supply of Goods and Services, Place of Supply, TDS and Returns.

Unit-VII : Business Management

- Management: Meaning, Principles and Process, Concept of Strategic management, Theories of Motivation and Leadership Style.
- Marketing Management- Concept and Marketing Mix.
- Human Resource Management: Concept, Human Resource Planning, Recruitment and Selection, Training and Development.

Unit-VIII: Business Laws

- Contract, Agreement, Void Agreement and Voidable Contract.
- Incorporation and Types of Companies.