

INDICATIVE SYLLABUS FOR WRITTEN EXAMINATION FOR THE POST OF ACCOUNTS ASSISTANT (GRADUATE LEVEL)

Time: 3 Hours

Total Marks: 200

The written examination will be conducted in Two Parts.

For Part-1 (Objective Type), the question paper consists of the following portions (Total 50 marks):

- A. General Intelligence & Logical Reasoning
- B. Current Affairs and General Awareness
- C. Quantitative Aptitude
- D. General English.

Note: There will be negative marking of 25% of marks allotted to a question for each wrong answer in part-1.

Suggested Syllabus for Part-1:

General Intelligence & Logical Reasoning: Questions in this section will be based on the understanding and explore instructions, relationships, similarities, consistency, conclusions and actions etc.

Current Affairs and General Awareness: Questions in this section will be based on day to day current events and everyday science and political, historical and geographical facts.

Quantitative Aptitude: Fundamental Arithmetical Operations, Decimals and Fractions, Averages, Relations, Ratio and Proportion, Percentages, Discount, Profit and Loss, Time and Distance, Work and Time, Partnership, Compound & Simple Interest, Train problem, Equation etc

General English: Fill in the Blanks, Synonyms, Antonyms, Spellings/Detecting, Mis-spelt words, Idioms & Phrases, One-word substitution, Improvement of Sentences, Active/Passive Voice of Verbs, Conversion into Direct/Indirect narration, Shuffling of Sentence parts, Shuffling of Sentences in a passage, Comprehension Passage etc.

Part-2 (Subjective Type) (Total 150 marks).

Suggested Syllabus for Part-2:

Domain-specific report-writing: Profit & Loss Accounts and Balance Sheet, Self-balancing ledgers and sectional balancing, Capital & Revenue, Receipts & Payments, Income & Expenditure Accounts, Depreciation, Reserve & Provisions, Branch and Departmental Accounts, Double Accounts System, Bank Reconciliation Statement, Balance-Sheet formats & classification. Financial Management, Capital Budgeting, Working Capital Management, Budgetary Control, Cost Accounting Principles and Practices etc.

Audit & Taxation: Nature, objective and basic principles of auditing, Techniques of auditing, planning and audit, audit programmes, working papers, audit process, valuation of internal controls; Basic concepts of Income tax, agricultural Income, casual income, assessment year, previous year, scope of total income, residence and tax liability, income which does not form part of total income, computation of tax, tax administration etc.

Official letter writing.

