SYLLABUS FOR ACCOUNTANT

Examination Pattern:

Test Component	Number of Questions	Maximum Marks
General Awareness	10	10
Reasoning Ability	10	10
Mathematical Ability	10	10
English and Hindi Language	10	10
Computer Fundamentals and Operations	10	10
Subject Domain Knowledge	50	50
Total	**100**	**100**

Nature of Examination-

- Objective Type Multiple Choice Questions (MCQs)

Medium of Examination-

- English and Hindi

DETAILED SYLLABUS-

Section I: General Awareness: 10Marks

Topic	Subtopics
Indian History	Ancient, Medieval and Modern Indian History
Indian Polity and Constitution	Fundamental Rights, Duties, Parliament, Judiciary, Governance
Geography	Physical, Political and Economic Geography of India and World
Economics	Indian Economy, Budget, Banking, Economic Development
Science and Scientific Research	Basic General Science, Recent Scientific Developments
Art and Culture	Indian Heritage, Dance, Music, Literature, Important Monuments
Current Affairs	National and International Events, Important Days, Awards and Honors

National and International Organizations	United Nations, WHO, UNESCO, Government Institutions
Government Policies and Schemes	Important Government Initiatives and Public Welfare Schemes

Section II: Reasoning Ability: 10 Marks

Topic	**Subtopics**
Verbal Reasoning	Analogies, Classification, Coding-Decoding, Series Completion
Analytical Ability	Problem Solving, Decision Making, Judgment and Analysis
Logical Reasoning	Statements and Conclusions, Syllogism, Logical Sequence
Non-Verbal Reasoning	Figure Classification, Pattern Recognition,Visual Memory
Relationship Concepts	Blood Relations, Direction Sense, Ranking and Order
Arithmetic Reasoning	Number Series, Mathematical Logic

Section III: Mathematical Ability: 10 Marks

Topic	**Subtopics**
Number System	Integers, Fractions, Decimals
Simplification	BODMAS, Approximation
Ratio and Proportion	Partnership, Variation
Percentage	Profit and Loss, Discount
Interest	Simple Interest and Compound Interest
Average	Numerical Applications
Timeand Work	Pipesand Cistern
Time and Distance	Speed, Distance, Train Problems
Mensuration	Area, Volume, Surface Area
Data Interpretation	Tables, Graphs and Charts
H.C.F. and L.C.M.	Basic Numerical Problems

Section IV: English and Hindi Language :10Marks

Topic	Subtopics
Grammar	Parts of Speech, Tenses, Subject Verb Agreement
Vocabulary	Synonyms, Antonyms, One Word Substitution
Sentence Structure	Sentence Completion, Sentence Improvement, Sentence Arrangement
Error Detection	Spotting Errors, Error Correction
Comprehension	Passage Completion, Reading Comprehension
Writing Skills	Transformation of Sentences, Joining Sentences
Idioms and Phrases	Usage and Meaning
Voice and Narration	Active and Passive Voice, Direct and Indirect Speech
Prepositions and Usage	Appropriate Word Usage
संधि और संधि विच्छेद	पत्र प्रारूप मे प्रयोग भाषा को संक्षिप्त और प्रभावशाली बनाने के लिए संधि और संधि विच्छेद का ज्ञान
समास, भेद, सामासिक पदों की रचना व विग्रह	पत्र प्रारूप मे प्रयोग भाषा को संक्षिप्त और प्रभावशाली बनाने के लिए समास, भेद, सामासिक पदों की रचना व विग्रह का ज्ञान
उपसर्ग एवं प्रत्यय	दैनिक उपयोग में आने वाले प्रमुख उपसर्ग एवं प्रत्यय
विलोम शब्द एवं अनेकार्थक शब्द	दैनिक उपयोग में आने वाले प्रमुख विलोम शब्द एवं अनेकार्थक शब्द
पारिभाषिक शब्दावली	अंग्रेजी भाषा के पारिभाषिक शब्दों के समानार्थक शब्द
मुहावरे एवं लोकोक्तियाँ	सरकारी या गैर-सरकारी विज्ञप्ति (Notification) को अधिक प्रभावी, औपचारिक और स्पष्ट बनाने के लिए मुहावरे और लोकोक्तियों का प्रयोग
पत्र प्रारूप	पत्र एवं उसके प्रकार कार्यालयी पत्र के प्रारूप के विशेष सन्दर्भ में

Section V: Computer Fundamentals and Operations: 10 Marks

Topic	Subtopics
Fundamentals of Computer	Computer Basics, Hardware and Software
Operating Systems	Windows Operating System Basics
MSWord	Document Creation, Formatting, Tables, Mail Merge
MS Excel	Spread sheets, Formulas, Functions, Charts
MS PowerPoint	Presentation Creation and Editing

Microsoft OneNote	Note Management and Collaboration
Internet and Email	Web Browsing, Search Engines, Email Operations
Information Technology	Basics of IT and Digital Communication
Workplace Productivity Tools	File Management, Cloud Storage, Collaboration Tools
Cyber Awareness	Safe Internet Practices and Data Security

Section VI : Subject Domain Knowledge : 50 Marks

Topic	**Subtopic**
Book keeping and accountancy	Accounting , Accounting process, Preparation of bank reconciliation statement, Rectification of errors, Accounting for depreciation, Single entry system, Partnership accounts, Insurance claims
Government Accounting System & Budgeting	Introduction of Government Accounting System and Government Budgeting, GFR, GeM, PFMS, Role & Functions of RBI.
Fundamental Principles and Basic Concepts of Accounting	Financial Accounting - Nature and scope, Limitations of Financial Accounting, Basic Concepts and Conventions, Generally Accepted Principles. Basic Concepts of Accounting: Single and Double Entry System, Books of Original Entry, Bank Reconciliation, Journal, Ledgers, Trial Balance, Rectification of Errors, Manufacturing, Trading, Profit & Loss Appropriation Accounts, Balance Sheet, Distinction between Capital and Revenue Expenditure, Depreciation Accounting, Valuation of Inventories, Non-profit making organizations' Accounts, Receipts and Payments, Income & Expenditure Accounts, Bills of Exchange, Self-Balancing Ledgers
Auditing	Audit Process- Internal Check – Preparation before audit -Audit Programme – audit process -audit notebook – audit working papers – audit files – internal control – internal check- Vouching and Verification- Auditors of Joint Stock Companies- Investigation vs. Auditing.
Fundamentals of Income-Tax	Income Tax Act- Basic Concepts -Assessment Year- Previous Year - Person – Assessee- Income- Gross Total Income- Total Income- Rates of Tax applicable to the Individual Assessee- income from salary-house property- business- capital gain and other sources- computation of total income – deductions and exemptions- tax planning – income tax returns.
Cost Accounting	Introduction to Cost Accounting- Accounting and control of material cost Accounting and control of labour cost- Accounting for overheads— Marginal costing – Standard costing – Breakeven analysis – Cost reduction – Cost management
Financial Management	Financial Management- cost of capital – financing decision – capital structure – working capital management -Working Capital Cycle -

	Management of Cash – Receivables management- Inventory management- Dividend policy – Forms of Dividend- Types of Dividend Policies – Factors determining dividend – Theories of Dividend Policies - Stock Splits – Stock Repurchase.
Company Law	Introduction to company law, company management and administration, Constitution of Board of Directors, Appointment Functions and responsibilities of Board of Directors Board Committees, Audit Committee, Board meetings Disclosure and Transparency, Annual Return
Statistics	Introduction to statistics, Collection of data, sampling, classification and tabulation of data major of central value, dispersion, skewness, correlation analysis, regression analysis, Index number and time series.
Business methods	Business: - Introduction, scope and objectives; Business Ethics and social responsibilities of business. Forms of Business Organisations :- Sole proprietorship, partnership and company. Entrepreneurship :- Concept, importance and causes of low development of entrepreneurship in India Negotiable Instruments: - Meaning and types (Promissory Note, Bills of Exchange and Cheques). Sources of Business Finance. Advertising :- Meaning, importance and methods. Consumer rights and protection against exploitation. Human resource planning, recruitment, selection and training. Communication - process, barriers and suggestions to overcome barriers. Discipline – Causes and suggestions for effective discipline. Coordination – Importance and principles