

ANNEXURE-II

SCHEME AND SYLLABUS FOR DIRECT RECRUITMENT TO THE POST OF JUNIOR ACCOUNTS OFFICER

SCHEME OF EXAMINATION

	No. of Questions	Duration(Minutes)	Maximum Marks
Written Examination (Objective Type): Part-A: (i)Advanced Accountancy and Financial Management(ii) Costing (iii) Auditing (iv) Budget (v) Taxation (vi) Other Industrial Acts	60	120 minutes	60 marks
			40 marks
Part-B: General Awareness, Logical Reasoning and Numerical Ability.	40		
		Total:	100 marks

SYLLABUS

Part-A:

1) **Advanced Accountancy and Financial Management**

- a) Basic concepts and conventions- Accounting process up to and including preparation of Final Accounts.
- b) Bank Reconciliation
- c) Bills of Exchange
- d) Errors and their rectification
- e) Consignments
- f) Depreciation, Provisions and Reserves
- g) Self-Balancing Ledgers
- h) Royalties, Hire Purchase and Installment System
- i) Accounts form incomplete records
- j) Accounts of Non-Trading concerns
- k) Partnership Accounts (including Admission, Retirement, death and dissolution)
- l) Branch Accounts
- m) Company Accounts- issue and forfeiture of shares and debentures- redemption of debentures-bonus shares- Final Accounts
- n) Amalgamation, Absorption and Reconstruction
- o) Valuations of Goodwill and s shares
- p) Ratio Analysis
- q) Accounting Standards
- r) Financial Statement Analysis
- s) Working Capital
- t) Funds Flow and Cash Flow

2) **Costing**

- a) Fundamentals
- b) Materials
- c) Labour Costs
- d) Overheads
- e) Methods of Costing -
 - i) Unit or Output costing
 - ii) Job and Contract Costing
 - iii) Operating Costing
 - iv) Process Costing
- f) Marginal Costing
- g) Standard Costing and Variance Analysis

3) **Auditing**

- a) Fundamentals
- b) Internal Check and Control
- c) Vouching and Verification
- d) Audit of Companies
- e) Divisible Profits
- f) Audit and Investigation

4) **Budget**

a) Budgetary Control

5) **Taxation** - GST Act, Rules and IT Act & Rules

6) **Other Industrial Acts**

- a) Electricity Act - 2003
- b) EPF & MP Act --1952
- c) ESI Act -- 1948
- d) Minimum Wages Act - 1948
- e) Contract Labour Act – 1970 (Regulation and Abolition)

Part-B:

Test of English Language

General Awareness, Logical Reasoning and Numerical Ability.

- i) Analytical & Numerical Ability.
- ii) Logical Reasoning
- iii) Decision making and problem solving
- iv) Inter-personal skills including communication skills
- v) General Awareness(current events of National & International importance)
- vi) Telangana Movement & Movement
 - The idea of Telangana (1948 to 1970)
 - Mobilization phase (1971- 1990)
 - Towards formation of Telangana State (1991- 2014)
- vii) Computer Applications & Skills