

West Bengal Public Service Commission

West Bengal PSC Accounts & Audit For BUSINESS MATHEMATICS

- Ratio & Proportion with simple applications
- A.P., G.P., Convergence, and divergence of G.P., Series
- Permutations
- Combinations
- Logarithm
- Compound Interest and Annuities
- Set Theory
- Index Numbers
- Interpolation
- Variation

ACCOUNTANCY

- Advance Book Keeping, Single and Double Entry Book Keeping and Accounts
- Bills of Exchanges
- Consignment
- Depreciation and sinking funds
- Self-balancing ledger
- Partnership Accounts
- Branch Accounts
- Departmental Accounts
- Company Accounts
- Higher Purchase and Royalty
- Loss of profit insurance
- Final Accounts

AUDITING

- General idea of auditing
- Internal control- internal audit-internal check
- Audit programme
- Vouching
- Valuation and verification of assets & liabilities
- Duties & responsibilities of Auditor
- Auditor Reports and certificate- concept of true and fair view materiality (concepts and relevance)
- Audit of various institutions
- Audit of local bodies
- Comptroller & Auditor General of India and its constitutional role.

Download WBPSA Audit Accounts Syllabus

Auditing

- The common which means of the time period auditing
- Authorization audit, propriety audit and achievement audit – plan achievement as the audit.
- Auditing within the non-company sector.
- The construction, nature and particular options of Government audit.
- The workplace of the Auditor
- General and Comptroller within the Indian Constitution
- Indian Audit and Accounts Service
- Performance of the Government audit system
- Government Audit and the Parliament, Audit of several types of Government organizations.

Business Laws

- Banker and the Customer
- Banker's entries within the Pass Book
- Paying Banker and the Collecting Banker
- Sufficient causes for refusing cost
- Risks and duties of paying Bankers and their Statutory Protection
- Statutory Protection of Collecting Banker
- The Negotiable Instruments Acts
- Advances towards securities, Advances towards assure
- Guarantee and Indemnity
- The type of a Bank's Guarantee
- The Banker and the Guarantor
- Advances towards collateral securities
- Hypothecation and mortgage
- Advances towards items and paperwork of title to items
- Bills of Loading
- Dock and Warehouse Warrants
- Letter of Hypothecation
- Advances towards land and were constructing.

Cost and Management Accountancy:

- Delegation – Objectives and Policies
- Participative administration practices
- Long-vary planning
- Training and improvement of human assets

- Appraisal of efficiency – Control and Coordination
- “Management by goals” and completely different approaches to administration.