

**SYLLABUS & WEIGHTAGE FOR**  
**ON-LINE EXAMINATION**  
**ADVERTISEMENT No: 03/2023**

**SENIOR ASSISTANT (ACCOUNTS)**

**Total Marks: 120**

**Duration: Two hours**

**Part-A**

General Knowledge, General Intelligence,  
General Aptitude and English

Weightage 30%

**Part-B**

Questions on subjects relating to  
Educational Qualifications

Weightage 70%

1. Indian Accounting Standards
2. Business Law- Basic Knowledge, The Indian Contract Act, 1872, The Negotiable Instrument Act, 1881, The Payment of Bonus Act, 1965, The Employees' Provident Fund and Misc. Provisions Act, 1952, The Payment of Gratuity Act, 1972
3. Company Law- The Companies Act, 2013, Preliminary Prospectus, Share and Share Capital, Formation of Company, Memorandum and Articles of Associations, Meetings- AGM, Extra ordinary meetings
4. Cost Accounting- Introduction to Cost Accounting, Material, Labour, Overheads, Non-Integrated Accounts, Economic Order Quantity, ABC Analysis in Inventory Costing, Variance Analysis, Marginal Costing, Standard Costing, Budget and Budgetary Control, Job and Batch Costing, Operating Costing
5. Financial Management- Scope and Objectives of Financial Management, Types of Financing, Treatment of Deferred Revenue Expenditure, Capital Expenditure, Revenue Expenditure, Investment Decision, Management of working capital, Time value of money, Financial Analysis and Planning, Financing decisions
6. Income Tax- Income Tax Act, 1961, Basic concepts, Residential status and scope of total Income, Heads of Income, Salary- valuation of perquisites, business income, Income from House property, TDS on salary and third party, Deductions and exemptions under Income Tax Act, 1961, Computation of total income and tax payable, set off and carry forward of losses, provisions relating to Advance Tax and filing of TDS return and Return of Income, provisions relating to Clubbing of Income
7. GST- Basic concepts and General Principles, Reverse Charge Mechanism, Reversal of ITC under Rule 42 and 43, Time limit for payment of GST and filing of various GST Returns, Input tax credit, Composition scheme, exempt supply/zero rated supply/SEZ

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8. Auditing and Assurance - Auditing concepts, Auditing and Assurance Standard, Internal Control, Verification of Assets and Liabilities, Company Audit, Audit Reports, Special Audits
9. Information Technology- Accounting in Computerized Environment, Data Storage, Retrieval and Data Base Management Systems, Computer network and network security, Internet, Intranet, PPT, Flowcharts, Decision tables, MS-EXCEL, MS-WORD