

## Syllabus for the Post of Junior Assistant ( Accounts ) -Level A1

**Essential Qualification:** B.Com. with proficiency in typing 30 w.p.m and Certificate/Diploma of minimum duration of six months in Computer Applications in the office environment

<b>Part (A):</b> General Mental Ability and Aptitude	20% (20 questions carrying 1 mark each)
--	---

General Mental Ability and Aptitude to test the following:

- Interpersonal Skills
- Logical reasoning/Analytical/Comprehension ability
- Basic Numeracy and Data Interpretation Skills
- General Awareness

<b>Part (B): Subject/Domain Related</b>	80 % (80 questions carrying 1 mark each)
---	--

1. Accountancy: Conceptual framework, Income measurement, Final accounts, Accounting for partnership firms, Hire-purchase accounting, Corporate accounting (Issue, forfeiture and re-issue of shares ).

2. Business Organisation: Business objectives, Business environment, Business entrepreneurship (including location, choice of form of business and growth strategies), Business operations including finance, production, marketing and human resource development.

3. Management: Concept of management, Planning, Organising, Leading and Controlling.

4. Micro-economics: Price-mechanism, Theory of consumer behaviour, Elasticity of demand, Production function, Theory of costs, Market structures, Price-determination under perfect competition and monopoly.

5. Indian Economics: Issues involved in planning for economic development, Sectoral analysis of Indian economy including agriculture, industry and foreign trade.

6. Business Statistics: Analysis of Univariate data involving measurement of Central tendency and dispersion, correlation and regression analysis, index numbers, analysis of time-series, Theory of probability.

7. Business Law: Indian Contract Act, 1872, Sale of Goods Act, 1930, Partnership Act, 1932 and Negotiable Instruments Act, 1881.

8. Company Law: Kinds of companies, matters involving incorporation of company, shares and share capital and matters relating to issue and transfers of shares, members of a company, management of a company, meetings and resolutions, winding up of a company.

9. Cost accounting: Procedures involved in cost accounting, marginal costing, cost-volume profit analysis, Budgetary control, Standard costing.

10. Auditing: Meaning and objects of auditing, Types of audit, Audit process.

11. Income Tax: Basic concepts, Residence and tax liability, heads of income.

12. Computer Aptitude : Computer Abbreviation, Computer Hardware, Computer Software, Operating System, Networking, Keyboard Shortcuts, Internet, Memory, MS Office – MS Excel, MS Word, MS Power Point.

**Note: The above syllabus is indicative and the questions in the test may include similar other topics pertaining to the level and content of essential qualification.**