

## **Scheme and Syllabus for Direct Recruitment of Junior Accounts Officer in BSNL**

The Direct Recruitment of Junior Accounts Officers will be conducted on the following scheme of examination.

**Scheme:** There would be two subjects with one paper in each subject as under:

**Subject-1 : General English and General Aptitude/Awareness :**

**Paper-1 General English and General Aptitude / Awareness: 3 hours,**

- a) General English : 100 marks (Short Answer/Objective type)
- b) General Aptitude/Awareness : 50 marks (Objective type)

**Subject-II : Financial & Commercial Accounts :**

**Paper-2 : Financial Management /Cost Accounting/Tax and Commercial Laws : 3 hrs : 300 marks (Objective type)**

- a) In the General aptitude / Awareness Test, special attention will be paid to assess the candidate's capacity for general awareness. The standard of paper in General Awareness test will be such as may be expected of a Post-Graduate.
- b) The standard of the paper in Commerce Subjects, Taxation & Commercial Laws will be that of Commerce Post-Graduate Degree Examination of an Indian University.
- c) The syllabus of above mentioned subjects & papers will be as given below.

### **SYLLABUS**

**Subject-I : General English & General Aptitude/Awareness:**

**Paper-I**

- a) **General English:**  
Comprehension of given passages and Grammar, usage and vocabulary.
- b) **General Aptitude/Awareness:**  
Current events of national and international importance: Indian polity & economy; General Mental ability; Test of reasoning & Quantitative Technique.

## **Subject-II : Financial and Commercial Accounts**

### **Paper-II - Financial Management/Cost Accounting/Tax and Commercial Laws**

#### **I) Advanced Accounting**

1. Company Accounts introduction; shares & debentures etc.
2. Company Accounts; final Accounts
3. Cash and fund flow statements

#### **II) Auditing**

1. Nature, objective and basic principles of auditing
2. Techniques of auditing physical verification, examination of documents and vouching, direct confirmation, analytical review.
3. Planning and audit, audit programmes, working papers, audit process
4. Valuation of internal controls.
5. Various types of Audit.

#### **III) Financial Management- an over view:**

1. Goals of Financial Management.
2. Key activities of Financial Management.
3. Relationship of Finance to Accounting and Audit.
4. Organization of Finance Function.

#### **IV) Financial Statements:**

1. Basic concepts underlying accounting.
2. Balance Sheet
3. Profit and Loss Accounts
4. Source and usage of final statements
5. Financial topics related to balances received and profit and loss accounts
6. Analyzing financial performance
7. Financial ratios
8. Applications of financial analysis
9. Problems in financial statements and analysis
10. Break-even analysis and leverages.

#### **V) Financial Management in Public sector Enterprises:**

1. Capital Budgeting
2. Long term financing
3. Working Capital Management
4. Memorandum of Understanding
5. Financial Management & Control

#### **VI) Bare Acts:**

1. Company's Act 2013 (with amendments)
2. GST Act
3. Contract Act
4. Partnership Act
5. Payment of Gratuity Act
6. Consumer Protection Act