

scheme of examination.

Scheme: There would be two papers as per the details given below:

Details of Paper	Subjects		Marks	Duration
Paper-I	General English	Objective type	100	3 hour
	General Aptitude/Awareness	Objective type	50	
Paper-II	Financial Management / Cost Accounting / Tax and Commercial Laws	Objective type	300	3 hour
	Total		450	

SYLLABUS

Paper –I : General English & General Aptitude/Awareness:

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.

Paper-II : Financial and Commercial Accounts

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. Organisation 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. Analysing 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 1956 (with amendments)
2. Contract Act.
3. Partnership Act
4. Payment of Gratuity Act.
5. Consumer Protection Act.
6. Industrial Dispute Act.
7. Sales Tax Act.
8. Payment of Bonus Act

Also Check: [BSNL Junior Accounts \(JAO\) Recruitment Exam Notification and Details](http://upscportal.com/civilservices/job/jobs-recruitment-junior-accounts-officers-jaos-bsnl-2010) (<http://upscportal.com/civilservices/job/jobs-recruitment-junior-accounts-officers-jaos-bsnl-2010>)

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