

### APGENCO Junior Accounts Officer Exam Pattern

Section	Subject	Type of Exam
Section A	On Core Academic Curriculum	Objective Type
Section B	Computer Awareness	
Section C	Analytical Aptitude	
Section D	Language Proficiency	

### APGENCO Junior Assistant Exam Pattern

Section	Subject	Type of Exam
Section A	Numerical Ability	Objective Type
Section B	Language Proficiency	
Section C	Computer Awareness	
Section D	General Knowledge	

### APGENCO JAO, Junior Assistant Syllabus - Topic Wise

#### PART-A (ACCOUNTANCY INCLUDING ADVANCED ACCOUNTANCY)

- 01). Basic concepts and conventions – Accounting process up to and including preparation of Final Accounts.
- 02). Bank Reconciliation
- 03). Bills of Exchange
- 04). Errors and their rectification
- 05). Consignments
- 06). Depreciation, Provisions, and Reserves
- 07). Self-balancing ledgers
- 08). Royalties, Hire Purchase and Installment systems
- 09). Accounts from incomplete records
- 10). Accounts of Non-Trading concerns
- 11). Partnership Accounts (including Admission, Retirement, death, and dissolution)
- 12). Branch Accounts
- 13). Company Accounts – issue and forfeiture of shares and debentures – the redemption of debentures – bonus shares – Final Accounts
- 14). Amalgamation, Absorption, and Reconstruction
- 15). Valuation of goodwill and shares
- 16). Ratio Analysis
- 17). Accounting standards
- 18). Financial Statement Analysis
- 19). Working Capital

20). Funds Flow and Cash flow

**PART-B (COST ACCOUNTING)**

01). Fundamentals

02). Materials

03). Labour Costs

04). Overheads

05). Methods of costing

a). Unit or output costing

b). Job and contract costing

c). Operating Costing

d). Process costing

06). Marginal Costing

07). Standard Costing and Variance analysis

08). Budgetary control

**PART-C (AUDITING)**

01). Fundamentals

02). Internal Check and Control

03). Vouching and Verification

04). Audit of Companies

05). Divisible Profits

06). Audit and Investigation

**APGENCO Junior Assistant Syllabus**

**Numerical Ability**

- Ratios
- Indices
- Proportions
- Profit and loss
- Mensuration
- Algebra
- Geometry
- Probability.
- Line Graphs.
- Simplification.
- Percentages.
- Mensuration.
- Time and Work.
- Profit and Loss.
- Heights & Distances Partnership.
- Number System.
- Boats & Streams.
- Ratio and Proportions.
- Problems on Ages.
- Time and Distance.
- Problems on Trains.
- Decimal & Fractions.
- Ratio and Proportions.
- Mixtures & Allegations.

### **Language Proficiency**

- Vocabulary.
- Tenses.
- Adverb.
- Articles.
- Verb.
- Grammar.
- Synonyms.
- Antonyms.
- Fill in the Blanks.
- Conclusion.
- Comprehension.
- Word Formation.
- Error Correction.
- Theme detection.
- Sentence Rearrangement
- Unseen Passages.
- Idioms & Phrases.
- Passage Correction.
- Sentence Completion.

- Sentence Correction.
- Passage Completion.
- Subject-Verb Agreement.
- Idioms and Phrases.

### **Computer Awareness**

- Current Events.
- Countries & Capitals
- Sports.
- Awards and Honors.
- Abbreviations.
- Current Affairs – National & International.
- Important Financial & Economic News.
- Books and Authors.
- Important Days.
- International & National Organizations
- Science – Inventions & Discoveries etc.

### **General Knowledge**

- International Organizations
- Physical Geography
- Everyday Science
- Indian and World Geography
- Awards and Honors
- Indian and World History
- Indian Economy
- Constitution
- Indian Polity
- Other Miscellaneous GK
- Current Affairs