

ANNEXURE-II
Syllabus – Junior Accounts Officer

Section-A: 80 Marks.

ACCOUNTANCY AND ADVANCED ACCOUNTANCY (English & Telugu) (35 Marks)

Basic concepts and conventions-accounting process upto and including preparation of financial accounts. Bank reconciliation statement, Bills of exchange, Preparation of trial balance, final statements of accounts, errors and their rectification, consignment, joint ventures, Depreciation, Provision and Reserves and Accounting Standards in India.

Self Balancing Ledgers, Royalties, Hire Purchases Installment Systems, singly entry, non-trading concerns, Accounts from incomplete records, Accounts of non-trading concerns, Partnership Accounts (including admission, retirement, death and dissolution), Branch Accounts, Company accounts (Issues and forfeiture of Shares and Debentures-redemption of debentures-bonus shares and final accounts)–Accounting standards–liquidation of companies, Life Insurance Companies Bank Accounts, Amalgamation, absorption and re-construction, valuation of goodwill and shares and Ratio Analysis.

COST AND MANAGEMENT ACCOUNTING(English & Telugu) (25 Marks)

Fundamentals, Materials, Labour costs and Overheads, Methods of Costing: (a) Unit or output costing, (b) job and contract costing, (c) Operating costing (d) Process costing and Marginal Costing and Break even analysis, Standard costing and variance analysis, Budgetary Control, financial statement analysis – Ratio analysis –Working Capital Management - Funds flow and Cash Flow.

AUDITING (English & Telugu) (20 Marks)

Fundamentals, Internal Check and control, Vouching and Verification, Audit of Companies, Divisible Profits and Auditing Standards of India.

Section-B: 20 Marks.

General Awareness and Numerical Ability :

- i) Analytical & Numerical Ability
- ii) General Awareness
- iii) English
- iv) Related to Telangana Culture & Movement
- v) Computer Knowledge