



PUNJAB REMOTE SENSING CENTRE

(A Government of Punjab Enterprise)
PAU Campus, Ludhiana – 141 004, Punjab (India)

No.: PRSC/4333

Dated:03-11-2021

NOTICE TO CANDIDATES

This is for the information of all the candidates those applied for the post of **Accounts Officer** against Advt. No. 07/2021 that an objective type MCQ pattern **written test** for this post is likely to be held in the last week of November 2021 followed by Interview (Only those who qualify in the written test). The tentative syllabus for the written test is attached herewith. The list of eligible candidates for written test shall be uploaded on the website of PRSC shortly. The exact date, time, venue of written examination and interview shall be intimated later on PRSC website www.prsc.gov.in

Attach: Syllabus (2 Pages)


Director
(B. Pateliya) 03/11/2021
Punjab Remote Sensing Centre



TENTATIVE SYLLABUS OF WRITTEN TEST FOR THE POST OF ACCOUNTS OFFICER

1. ACCOUNTING
Introduction to Accounting Standards, Framework for Preparation and Presentation of Financial Statements, Financial Statements of Companies, Profit or Loss Pre and Post Incorporation, Accounting for Bonus Issue and Right Issue, Redemption of Preference Shares, Redemption of Debentures, Investment Accounts, Insurance Claims for Loss of Stock and Loss of Profit, Hire Purchase and Instalment Sale Transactions, Departmental Accounts, Accounting for Branches Including Foreign Branches, Accounts from Incomplete Records
2. ADVANCED ACCOUNTING
Application of Accounting Standards, Partnership Accounts, Accounting For Employees Stock Option Plans, Buy Back of Securities and Equity Shares with differential rights, Amalgamation of Companies, Internal Reconstruction, Liquidation of Companies, Financial Statements of Banking Companies, Non- Banking Finance Companies, Consolidated Financial Statements
3. COST AND MANAGEMENT ACCOUNTING
Introduction to Cost and Management Accounting, Material Cost, Employee Cost, Overheads: Absorption Costing Methods, Activity Based Costing, Cost Sheet, Cost Accounting System Unit & Batch Costing, Job Costing & Contract Costing, Process & Operation Costing, Joint Products and By Products, Service Costing, Standard Costing, Marginal Costing, Budget and Budgetary Control
4. TAXATION
<ol style="list-style-type: none">1. Income Tax –Basic Concepts, Residence and Scope of Total Income, Incomes which do not form part of Total Income, Heads of Income, Income of Other persons included in Assessee’s Total income, Aggregation of Income, Set-Off and Carry Forward of Losses, Deduction from Gross Total Income, Computation of Total Income and Tax Payable, Advance Tax, Tax Deducted at Source and Introduction of Tax Collection at Source, Provisions for Filing Return of Income and Self-Assessment.2. GST –GST in India, Supply under GST, Charge of GST, Exemptions from GST, Time and Value of Supply, Input Tax Credit, Registration, Tax Credit, Debit and Credit Note, E-Way Bills, Payment of Tax, Returns
5. FINANCIAL MANAGEMENT
Scope and Objectives of Financial Management, Types of Financing, Financial Analysis and Planning – Ratio Analysis, Cost of Capital, Financial Decision-Capital Structure, leverages, Investment Decisions, Risk Analysis in Capital Budgeting, Dividend Decisions, Management of Working Capital
6. AUDITING AND ASSURANCE
Nature, Objective and Scope of Audit, Audit Strategy, Audit Planning and Audit Programme, Audit Documentation and Audit Evidence, Risk Assessment and Internal Control, Fraud and Responsibilities of the Auditor in this Regard, Audit in an Automated Environment, Audit Sampling, Audit of Items of Financial Statements, The Company Audit, Audit Report, Audit of Banks, Audit of Different Types of Entities
7. CORPORATE AND OTHER LAWS
1. Company Law: Preliminary, Incorporation of Company and Matters Incidental Thereto, Prospectus and Allotment of Securities, Share Capital and Debentures, Acceptance of Deposit by Companies, Registration of Charges, Management and

Administration, Declaration and Payment of Dividend, Accounts of Companies, Audit and Auditors

2. The Indian Contract Act, 1872: Contract of Indemnity and Guarantee, Bailment and Pledge, Agency

3. The Negotiable Instrument Act, 1881

4. The General Clauses Act 1897

8. General Knowledge/Awareness (India & Punjab)

Current Affairs, History & Geography of India, its Physical Features, Climate, Demography, Its Economic and Social Development, Poverty Alleviation, Economic Planning. Knowledge related to Political and Scientific fields, Sports, Cinema and Literature etc. Important Events, Freedom and Social Movements and their Leaders of India and Punjab. Constitutional & Administrative law, its Features, Central and State Executive, Judicial System, Centre-State Relation Citizenship, Fundamental Rights & Duties of the citizens.

9. Mental Ability & Quantitative Ability

Problems on Logical thinking, Alphanumeric Series, Coding & Decoding problems, Letter & Number Series, Blood relation puzzles, Odd Man Out problems, Analogy problems, Common Sense Test, problems on Alphabetical Arrangement of Words, Date and Calendar problems, Sense of Direction problems, Ranking and Sitting arrangements.

Mensuration of Rectangles, Square, Triangles, Trapezium, Rhombus, Pentagons, Circle etc. Units of measurement land and their conversion. Percentage, Profit and Loss, Interest, Divisibility Test, Simplification Problems, Problems on Ratio & Proportions, Data Interpretation, Time, and Work, Time and Distance, Calendar, Clocks, Trains, Problems on Age

10. Languages (English and Punjabi)

Basic Grammar, Subject and Verb, Adjectives and Adverbs, Synonyms, Antonyms, One Word Substitution, fill in the Blanks, Problem concerning words, Comparison of Adjectives, Articles, Prepositions, Direct and Indirect Speech, Active and Passive Voice, Correction in Sentences, Gender, Singular and Plural, Idioms and their meanings, Reading comprehension, Spell Checks

11. Information Technology

Basics of Computers, Working of Mobile Phones and personal digital Gadgets, Introduction to wireless technology in day-to-day communication, Fundamentals of Computers and Networks, Internet and Cyber Laws, Malware, Concepts related to GPS, Geo-fencing, understanding emails/SMS/ messengers & tracing, Use of Office Productivity Tools such as MS Word, PowerPoint, spreadsheets, Database Management, Accounting Software etc

