

SYLLABUS FOR THE COMPETITIVE TEST FOR RECRUITMENT OF JAOS
ACCOUNTANCY, COST ACCOUNTING AND AUDITING

PART-A (ACCOUNTANCY INCLUDING ADVANCED ACCOUNTANCY)

1. Basic concepts and conventions - Accounting process upto and including preparation of Final Accounts.
2. Bank Reconciliation
3. Bills of Exchange
4. Errors and their rectification
5. Consignments
6. Depreciation, Provisions and Reserves
7. Self-balancing ledgers
8. Royalties, Hire Purchase and Installment systems
9. 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 - 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)

1. Fundamentals
2. Materials
3. Labour Costs
4. Overheads
5. Methods of costing
 - a. Unit or output costing
 - b. Job and contract costing
 - c. Operating Costing
 - d. Process costing
6. Marginal Costing
7. Standard Costing and Variances analysis
8. Budgetary control

PART-C (AUDITING)

1. Fundamentals
2. Internal Check and Control
3. Vouching and Verification
4. Audit of Companies
5. Divisible Profits
6. Audit and Investigation

(Please Turn Over)

INSTRUCTIONS TO CANDIDATES

1. The test is of two hours duration. The date and time are indicated on the hall ticket. **Candidates should reach the test centre in time.** Candidates will be allowed into the examination hall half-an hour before the scheduled starting time. **Candidates will not be allowed into the examination hall after the test has started and will not be permitted to leave examination hall before the closure of test time under any circumstances.**
2. The test will be of objective type with multiple choice questions with only one answer being correct among the four alternatives suggested.
3. A separate OMR (Optical Mark Reader) answer sheet will be provided to the candidates. The candidate has to indicate his response to each question by darkening the appropriate bubble with a HB pencil.
4. **The candidate has to bring a good quality HB pencil, eraser, sharpener and blue / black pen or ball point pen to the examination hall.**
5. The candidate has to follow meticulously all the instructions given on the question paper booklet and OMR answer sheet, else his answer sheet may not be valued.
6. **Use of calculators / mathematical tables is not permitted. Candidates should not bring cell phones or any other electronic gadgets to the examination hall.**