

उत्तराखण्ड अधीनस्थ सेवा चयन आयोग द्वारा विज्ञापित किये जाने वाले ऐसे पद जिनके लिए अनिवार्य शैक्षिक अर्हता वाणिज्य में स्नातक / स्नातकोत्तर अथवा बी०बी०ए०(Bachelor of Business Administration) अथवा सरकार द्वारा मान्यता प्राप्त समकक्ष उपाधि है। ऐसे पदों की लिखित प्रतियोगी परीक्षा हेतु पाठ्यक्रम।



Unit I: Book Keeping and Accountancy

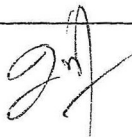
Book Keeping - Meaning and Process, Accounting- Nature and Scope of Accounting, Concepts, Conventions and basic knowledge of Accounting Standards, Basic Accounting Terminologies, Concept of Capital and Revenue Expenditure, Accounting Process – Journal, Ledger, Subsidiary Books and Trial Balance, Bank Reconciliation Statements and Rectification of Error, Depreciation Accounting, Preparation of Final Accounts of Sole Traders with adjustment, Accounting for Non Profit Organizations, Partnership Accounts – Admission, Retirement, Death and Dissolution.

Unit II: Advanced Accounting

Royalty Accounts, Hire Purchase and Installment Payment System, Department and Branch Accounts, Joint Venture and Consignment Accounts, Computerized Accounting System, Use of Computer Software in Accounting and generating various inventory reports for managerial decision making.

Unit III: Corporate Accounting

Issue, Forfeiture and Reissue of Shares. Issue and Redemption of Preference Shares and Debentures, Issue of Bonus Shares and Stock Splits, and Buy Back of Shares, Valuation of Goodwill and Shares, Amalgamation, Absorption and Reconstruction, Holding Company, Liquidation of Company, Profit/Loss Prior and Post Incorporation.



Unit IV: Cost Accounting

Nature, Scope and Advantages of Cost Accounting, Difference between Cost and Financial Accounting, Cost Concepts and Classification, Elements of Costs- Material, Labour and Overheads, Methods of Valuation of Stock, Methods of Costing – Unit, Job, Contract, Process and Operating Costing, Reconciliation of Cost and Financial Accounts. Cost Control and Cost Reduction.

Unit V: Financial Management and Management Accounting

- Nature, Scope and Objectives of Financial Management, Time Value of Money, Risk and Return, Valuation of Bond and Equity, Capital Structure and Cost of Capital, Investment Decisions, Financing Decisions, Dividend Decisions and Working Capital Management,
- Objectives, Nature and Scope of Management Accounting, Difference between Financial and Management Accounting, Budgeting and Budgetary Control, Standard Costing and Variance Analysis, Marginal Costing and Decision Making, Ratio Analysis, Fund Flow and Cash Flow Statement, Contemporary issues in Management Accounting.

Unit VI: Taxation, Laws and Auditing

- **Income Tax-** Basic concepts, Residential Status and Tax liability, Exempted Incomes, Heads of income, Computation of Total Income and Tax Liability of an Individual. TDS, Online filing of returns.
- **Goods and Services Tax-** Meaning and Structure of GST including CGST, SGST, UTGST and IGST, Procedure of Registration, Supply of Goods and Services, Place of Supply, TDS, TCS and Returns. Input Tax Credit and E-way Bill.

- **Business Regulatory Framework**

Indian Contract Act. 1872

Sale of Goods Act 1930

Partnership Act 1932

Negotiable Instrument Act 1881

Information Technology Act 2000

Companies Act 2013

Consumer Protection Act, 2019

SEBI Act 1992

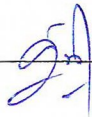
IRDA Act 1999

*(All acts with respect to latest amendments)

- **Auditing-** Objectives, Principles, Techniques and Types of Audit, Qualification and Disqualification, Appointment, Removal, Remuneration, Rights and Duties of a Company Auditor. Internal Check and Internal Audit, Vouching and Verification of Assets and Liabilities. Types of Auditor's Report. Special Features of Cost Audit, Tax Audit and Management Audit,

Unit VII: Fundamentals of Economics

Nature and Scope of Economics, Demand Analysis and Elasticity of Demand, Utility Analysis and Law of Returns, Cost and Revenue, Price Determination under different market structure, Fiscal and Monetary Policy, Deficit Financing, Money, Banking System and Monetary Control Inflation and Unemployment



Unit VIII: Business Management

Nature, Meaning and Significance and Evolution of Management Thoughts, Planning, objectives, strategies, process of decision making, Functions of management (POSDCORB) – Planning, Organising, Staffing, Directing, Co-ordinating, Reporting, and Budgeting, Corporate Social Responsibility, Corporate Governance and Business Ethics, Management Information System (MIS) and Reporting Elements of MIS. Recent Trends and Contemporary Issues in Business.

Unit IX: Business Statistics

Nature, Scope, Importance, Misuse, and Limitations of Statistics, Collection and classification of Data, Methods of collecting primary and secondary data, Methods and principles of sampling, Classification and tabulation of data, Use, limitations and calculation of various statistical averages. Basics of Theoretical Distribution, Regression and Correlation. Measures of Dispersion and Skewness, Analysis of Time Series, Statistical Organisations of Centre and Uttarakhand.

Unit X: Money, Banking and Financial Institutions

Functions, Importance, and Kinds of Money, Different methods of Currency Note Issue in India, Inflation and Deflations, Types and Functions of Banks, Meaning of Financial Markets and its significance in Financial System, Financial Market in the Organised Sector, Meaning and Structure of Money Market in India, Players and their Roles in the New Issue Markets, Functions and Role of Stock Exchanges, Primary and Secondary Markets.



Unit XI: Business Communication

Process, Importance and Types of Communication, Barriers of Communication, Interview Skills, Writing Skills, Importance of Business Language and Oral Presentation, Office Correspondence, Report Writing.

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