

## **SYLLABI FOR THE WRITTEN EXAMINATION AGAINST ADVT NO. 03/2018**

### **PAPER-1**

#### **General English:**

(1) Noun & Pronoun; (2) Verb; (3) Infinitive & Gerund; (4) Tense; (5) Mood & Voice; (6) Adverb & Conjunction; (7) Adjective & Degree (Positive, Comparative & Superlative); (8) Preposition; (9) Synonyms, (10) Antonyms; (11) Phrases & Idioms (12) Spelling Mistake detection; (13) Interrogative Sentence; (14) Spotting of Error in a Sentence.

#### **General Awareness:**

(1) Indian History, (2) Indian Geography, (3) Indian Economy (4) Public Administration in India [including Constitution & Democratic Federal Division of Governance]; (5) Agriculture & Allied Activities in West Bengal; (6) Science & Technology; and (7) Current Affairs.

#### **Quantitative Aptitude (Arithmetic & Mensuration):**

(1) Simple Interest Calculation; (2) Compound Interest Calculation; (3) Percentage; (4) Profit & Loss; (5) Ratio & Proportions; (6) Unitary Method; (7) Time & Distance; (8) Time & Work; (9) Simplification; (10) Square & Square Roots; (11) Highest Common Factor (HCF); (12) Lowest Common Multiple (LCM); (13) Average and Problem of Age; (14) Decimal Fractions; (15) Elementary Mensuration.

#### **Test of Reasoning:**

(1) Analogy; (2) Classification; (3) Series; (4) Missing Characters; (5) Blood Relations; (6) Number Sequence; (7) Ranking Sequence; (8) Time Sequence; (9) Coding-Decoding; (10) Problems based on Alphabets; (11) Venn Diagrams; (12) Cubes & Dice; (13) Analytical Reasoning; (14) Numerical Aptitudes; (15) Direction Test.

#### **Basic Knowledge in Computer:**

(1) Test of basic knowledge in "MS Word" (2) Test of basic knowledge in "MS Excel" (3) Test of basic knowledge in "Net-Surfing" (4) Test of basic knowledge in "Power Point Presentation" (5) Test of basic knowledge in Uploading & downloading in and from Web Page (6) Test of Basic knowledge in sending e-mail

## **PAPER-2 (For Post Code no. from 031801 to 031811)**

### **FUNDAMENTALS OF ACCOUNTING & BOOK KEEPING**

Question may be of any form/type to test the basic knowledge and understanding of the candidate of the following matters of financial accounting.

- 1) Principles of Book-keeping and Accountancy – its significance; rules of debit and credit; bases of accounting, concept of cost and revenue.
- 2) Accounting Concepts & Conventions.
- 3) Accounting Terminologies- understanding meanings of them.
- 4) Types of Book Keeping and rules thereof.
- 5) Names and Uses of various types of Vouchers, Challans, Invoices, and other records preserved in Financial Accounting.

#### **Maintenance of different books of accounts**

- 1) Books of Prime Entry and books of Final Entry; journal and Ledger.
- 2) Preparation of Cash Book- kinds of Cash Book, writing of Double Column Cash Book.
- 3) Assets & Liabilities; expenses and losses; profits and gains.
- 4) Valuation of Closing Stock.
- 5) Capital Expenditure and Revenue Expenditure, Capital Receipts and Revenue Receipts; Credit Sale/Credit Purchase, Sundry Creditors/Debtors Account/Bills Receivable/Bills Payable.
- 6) Preparation & maintenance of General Ledger.
- 7) Preparation of Day Books.
- 8) Preparation of Bank Reconciliation Statements (BRS).

#### **Miscellaneous Accounting Practices & Procedures**

- 1) Definitions for Bad Debts / Non-Performing Assets (NPA) and provisions for the same.
- 2) Methods of Depreciation Calculation in respect of different categories of assets.
- 3) Types of Reserves.
- 4) Testing the knowledge & ideas of handling TDS and Filing of Tax Returns.
- 5) Net Profit Fixation & Dividend Payments.

#### **Accounting Standards adopted in India, especially in Banking Sector**

- 1) Definition, application and utilities of the Accounting Standards.
- 2) GAAP.
- 3) Notable differences in Hand-written Formats & Computerised Formats in keeping Books of Accounts; Preparation of various Accounting Statements.
- 4) Reporting of various financial statements (converged IFRS by the ICAI).
- 5) Accounting for Non - profit making organizations/Cooperative Societies/Banks.

#### **Preparation of Important Financial Statements**

- 1) Types of errors and their rectification.
- 2) Preparation of Trial Balance; identification of items included in/excluded from Trial Balance.
- 3) Preparation of Trading, Profit and Loss & Profit & Loss Appropriation Account.
- 4) Preparation of Balance Sheet; marshalling of Balance Sheet.
- 5) Preparation of Post-Balance Sheet Statements, if required.

#### **Analysis of Balance Sheet and calculation of important Ratios**

Definition and calculation of:

- 1) Net Profit Ratio / Gross Profit Ratio;
- 2) Return on Equity;
- 3) Return per Share;
- 4) Return on Investment;
- 5) Debt Equity Ratio;
- 6) Current Ratio;

- 7) Quick Ratio;
- 8) Debt to total fund Ratio;
- 9) Capital Turnover Ratio;
- 10) Net Working Capital Turnover Ratio;
- 11) Fixed assets Turnover Ratio;
- 12) Stock Turnover Ratio;
- 13) Debt Service Coverage Ratio;
- 14) Capital Adequacy Ratio.

#### **Audit**

- 1) Definition of Audit and difference from Investigation and Enquiry.
- 2) Types of Audit and importance of each.
- 3) Difference between External and Internal Audit.
- 4) Preparation and Types of Audit Reports.
- 5) Reply of Audit Queries/Auditor's Comments/Follow up actions on Audit Reports.
- 6) Performance Audit of Consumers and Trading Cooperatives.
- 7) Treatment of Normal/Abnormal Loss/Insurance Coverage.

#### **GENERAL BANKING AWARENESS**

- 1) Government schemes and programmes for alleviation of poverty.
- 2) Basic Concepts of Modern-day Banking.
- 3) Services and products offered by Banks in India.
- 4) Role of Reserve Bank of India and NABARD in credit delivery mechanism.
- 5) Basic knowledge of important Banking laws especially the Banking Regulation Act, 1949 (As Applicable to Co-operative Societies).
- 6) Loans advanced by Banks including rural banks and recovery mechanism through various Acts & Rules.
- 7) Structure of District Administration & Public Administration.
- 8) Role of Panchayat Institutions and its interface with cooperative structure.
- 9) History of Cooperative Movement in India and West Bengal.
- 10) Role of cooperative societies in rural development.

## **PAPER-2 (For Post Code no. 031812)**

### **Fundamentals of Accountancy & General Banking Awareness**

#### **Fundamentals of Accountancy**

1. Company Accounts:
  - a) Issue of shares and debentures.
  - b) Conversion of fully paid shares into stock option.
  - c) Underwriting of shares and Debentures.
  - d) Preparation and presentation of company final accounts.
  - e) Redemption of preference shares; Redemption and conversion of Debentures.
  - f) Amalgamation, Absorption and Reconstruction of Companies.
2. Valuation of business; Valuation of Goodwill; Valuation of shares.
3. Consolidated Balance Sheet of Holding Companies.
4. Investment Accounts.
5. Cash Flow Statement.
6. Fund Flow Statement.
7. Accounting Ratios.
8. Accounting Standards.
9. Valuation of Mutual Fund.
10. Value Added Statement.

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