

Sl. No.	Type	No. of Questions	No. of alternative answers	Max. mark for correct answer	Max. marks	Negative mark for every wrong answer
1	Part-I	40	4	1	40	1/3
2	Part-II	60	4	1	60	1/3

Note: Marks will not be deducted for the questions left unanswered.

**ANNEXURE – I
SYLLABUS**

PART - I	English Logical Reasoning General Knowledge
PART - II	Financial and Cost Accountancy

FINANCIAL AND COST ACCOUNTANCY
(COST ACCOUNTANCY)
PART-II

1. Accounts Company Accounts – Departmental accounts and Branch accounts including foreign exchange – Co-operative accounts – Cost Accounts of Industrial undertaking – under special statutes such as Electricity, Water supply, Public works, State Public Sector undertakings etc.
2. Funds Management: Sources of Capital – Co-operative societies. State financial Corporations, secured and unsecured advances. Credit instruments, working capital management – Cash receivables, stocks and creditors. Fund flow Analysis - Sources and applications.
3. Auditing: Vouching – Internal Audit and Internal control – Cost Audit and Cost Control- Special Audit – Management Audit – Government and Commercial Audit – Investigation – Duties and Liabilities of Auditors – Tax Audit.
4. Taxation: Corporate Taxation as applicable to Government undertakings. Co- operative societies- tax planning for companies viz- PSUS- Personal Taxation and Capital Gains- Assessments.
5. Commercial Law: Company Law (Formation of Companies – Meetings – Directors) Factories Act – ESI – Gratuity Act Trade Union Act – Industrial Disputes Act – Sale of Goods Act – Negotiable Instruments Act - Bonus Act. Workmen compensation Act - payment of wages Act – Minimum wages Act- Law and practice of Banking.
6. Management Accountancy: Activity based approaches to management and cost analysis: - Problems of common costs in manufacturing and service industries – Techniques for profit improvement, Cost reduction, ratio analysis.
7. Cost Accountancy: Target costing, Cost ascertainment and pricing of products and services, transfer pricing.
8. Project appraisal: Use of discounted cash flow: payback and rate of return concepts: replacement theory, abandonment and Sensitivity analysis Post Project appraisal and audit.
9. Variance Accounting: Work measurement and cost engineering: zero base and incremental approaches standard process costing, mix and yield variances.
10. Marginal costing, break even analysis. Margin of safety, Profit – volume- ratio. Management Information system – Data processing – system design and analysis.