



# ગુજરાત જાહેર સેવા આયોગ

છ-૩ સર્કલ પાસે, છ રોડ, સેક્ટર-૧૦/એ, ગાંધીનગર-૩૮૨૦૧૦

જા.ક. ૬૫/૨૦૨૦-૨૧

જગ્યાનું નામ: સરકારી વિનયન, વાણિજ્ય અને વિજ્ઞાન કોલેજે ખાતે એકાઉન્ટન્ટ્સી

વિષયના મદદનીશ પ્રાધ્યાપક, વર્ગ-૨ (શિક્ષણ વિભાગ)

ભાગ-૧ અને ભાગ-૨ ના ૧૮૦ મિનિટના સંયુક્ત પ્રશ્નપત્રની પ્રાથમિક કસોટીનો

અભ્યાસક્રમ

પ્રાથમિક કસોટીનો અભ્યાસક્રમ ભાગ -૧	
માધ્યમ:ગુજરાતી	કુલ ગુણ :૧૦૦
૧	ભારતની ભૂગોળ - ભૌગોલિક, આર્થિક, સામાજિક, કુદરતી સંસાધન અને વસ્તી અંગેની બાબતો- ગુજરાતના ખાસ સંદર્ભ સાથે
૨	ભારતનો સાંસ્કૃતિક વારસો- સાહિત્ય, કલા, ધર્મ અને સ્થાપત્યો- ગુજરાતના ખાસ સંદર્ભ સાથે
૩	ભારતનો ઇતિહાસ- ગુજરાતના ખાસ સંદર્ભ સાથે
૪	ભારતની અર્થવ્યવસ્થા અને આયોજન
૫	<p><u>ભારતીય રાજનીતિ અને ભારતનું બંધારણ:</u></p> <p>(૧) આમુખ (૨) મૂળભૂત અધિકારો અને ફરજો (૩) રાજ્યનીતિના માર્ગદર્શક સિદ્ધાંતો (૪) સંસદની રચના (૫) રાષ્ટ્રપતિની સત્તા (૬) રાજ્યપાલની સત્તા (૭) ન્યાયતંત્ર (૮) અનુસૂચિત જાતિ, અનુસૂચિત જનજાતિ અને સમાજના પછાત વર્ગો માટેની જોગવાઈઓ (૯) એટર્ની જનરલ (૧૦) નીતિ આયોગ (૧૧) પંચાયતી રાજ (૧૨) નાણા પંચ (૧૩) બંધારણીય તથા વૈધનિક સંસ્થાઓ- ભારતનું ચૂંટણી પંચ, સંઘ લોક સેવા આયોગ, રાજ્ય લોક સેવા આયોગ, કોમ્પ્યુટર એન્ડ ઓડિટર જનરલ; કેન્દ્રીય સતર્કતા આયોગ, લોકપાલ તથા લોકાયુક્ત અને કેન્દ્રીય માહિતી આયોગ</p>
૬	સામાન્ય બૌદ્ધિક ક્ષમતા કસોટી
૭	સામાન્ય વિજ્ઞાન, પર્યાવરણ અને ઈન્ફર્મેશન એન્ડ કોમ્યુનિકેશન ટેકનોલોજી
૮	ખેલ જગત સહિત રોજબરોજના પ્રાથમિક, રાષ્ટ્રીય અને આંતરરાષ્ટ્રીય મહત્વના બનાવો

**Advertise No. 54/2020-21**

**Assistant Professor of Chemistry in Govt. Arts, Science, Commerce College**  
**Class-II**

Syllabus of Preliminary Test  
Paper-1

Medium:Gujarati

Total Marks- 100

1	Geography of India-Physical, Economic, Social, Natural Resources and population related topics- with special reference to Gujarat
2	Cultural heritage of India-Literature, Art, Religion and Architecture- with special reference to Gujarat
3	History of India with special reference to Gujarat
4	Indian Economy and Planning
5	<u>Indian Polity and the Constitution of India:</u> (1) Preamble (2) Fundamental Rights and Fundamental Duties (3) Directive Principles of State Policy (4) Composition of Parliament (5) Powers of the President of India (6) Powers of Governor (7) Judiciary (8) Provisions for Scheduled Castes, Scheduled Tribes and backward classes of the society (9) Attorney General (10) NITIAayog (11) Panchayati Raj Institutions (12) Finance Commission (13) Constitutional and Statutory Bodies: Election Commission of India, Union Public Service Commission, State Public Service Commission, Comptroller and Auditor General; Central Vigilance Commission, Lokpal and Lokayukta, Central Information Commission
6	General Mental Ability
7	General Science, Environment and Information & Communication Technology
8	Daily events of Regional, National and International Importance including Sports

**Syllabus for the preliminary test for the recruitment of Assistant Professor (Accountancy), Class II in Govt. Arts, Commerce and Science colleges**

**Marks-200**

**Questions- 200**

**Medium- English**

**1. Introduction to Accounting:**

Accounting – Meaning, Scope, Concepts, Conventions and Principles, Accounting terminology, Transactions and Events, Capital and Revenue. Expenditure-receipts, Contingent Assets and Contingent liabilities, Accounting Policies, Accounting Process-Books of Accounts-Trial balance, Final Accounts of Sole Proprietorship, Bank Reconciliation Statement, Depreciation Accounts, Financial Accounts and Statements of Not for Profit Organisation.

Accounting Standards- GAAP- Applicability- Interpretation, Scope and Compliances- Framework for preparation and presentation of Financial Statement as per Ind-As, Indian and International Accounting Standards, International Financial Reporting Standards (IFRS), Integrated Reporting.

**2. Partnership Accounts:**

Introduction to Partnership, Final Accounts of Partnership, Restructuring of Partnership, Admission, Retirement, Death, Dissolution including treatment of Goodwill and Piecemeal Distribution of Cash. Provisions of Indian Partnership Act-1932 related to Accounting, Introduction to limited Liability Partnership (LLPs) and distinction of LLPs from Partnership.

**3. Accounting for Special Transactions:**

Bills of Exchange and Promissory Notes, Consignments, Joint Venture, Hire Purchase, Sale of goods on approval or return basis, Investment Accounts, Insurance Claims for loss of stock and loss of Profit, Departmental Accounting, Accounting for Branches including foreign Branches, Accounts from Incomplete records.

#### **4. Company Accounts:**

Share Capital Account- Issue and forfeiture, Accounts of Debenture, Buy back of Securities, Purchase of Business. Valuation of Goodwill-shares, Corporate Financial Statements-Legal Provisions of the Companies Act, 2013 (Schedule-III), Recent trends of presentations of published Accounts, All Provisions of companies Act-2013 related to Company Accounts, Liquidation of Company, Holding Company Account and Accounts of Subsidiaries, Insurance Company Accounts, Banking Companies Accounts and Accounts of Electricity Company, Mergers, Acquisitions and Corporate restructuring.

#### **5. Cost Accounting:**

Introduction to Cost Accounting-Meaning, Scope of Cost Accounting, Classification of cost, Cost terms & Concepts, Cost reduction & Control, Elements of Cost, Material Cost- Inventory Control, Labour-Employee Cost, Overheads, Cost Behavior Pattern, Methods & Techniques of Costing, Concepts of Activity based Costing, Integrated and Non- Integrated Cost Accounting System, Reconciliation of Profit as per Cost & Financial statements, Methods of Costing: Single (Unit) Costing, Job & Batch Costing, Contract Costing, Process Costing, Operating Costing.

Marginal Costing, Break Even Analysis and CVP Analysis, Key factor analysis, Marginal and Absorption Costing-Reconciliation of Profit under both methods, Decision making techniques, Pricing Strategies/decisions, Standard Costing and Variance Analysis, Reconciliation of Variances.

#### **6. Advanced Cost Accounting:**

Learning Curve, Cost of quality, Total Quality Management (TQM), Total Productivity Management (TPM), Just in Time (JIT), Kaizen Costing, Six Sigma, Balance Score Card, Target Costing, Du-Pont Analysis, Value Analysis, Life Cycle Costing.

#### **7. Management Accounting:**

Introduction to Management Accounting-meaning and Concept, Comparison between Financial, Cost and Management Accounting, Financial Statement Analysis through Ratios, Funds Flow Analysis and Cash Flow Analysis, Budgeting and Budgetary control, Flexible Budget, different types of Budget, Cash Budget, Zero Base Budgeting (ZBB), Performance Budget, Master Budget, Control Ratios and Budget Variances,

Responsibility Accounting and Transfer Prices, Return on Investment and Economic Value Added.

## **8. Emerging Dimensions in Accounting:**

Accounting for Price level changes (Inflation Accounting), Human Resource Accounting, Social Accounting, Value added Accounting, Environmental Accounting, Computerized Accounting System-ERPs, XBRL, Accounting for Foreign Currency Transactions, International Accounting, Forensic Accounting, Corporate Social Responsibility (CSR) and Corporate Governance, Shareholder's Value Creation.

## **9. Finance:**

Investment and Financing Decisions: Sources of Finance, Cost of Capital, Capital structure Decisions, Leverages, Capital investment decisions (Capital budgeting) Adjustment of Risk & uncertainty in Capital Budgeting Decisions, Dividend Decisions, Management of Working Capital, Start-up Finance, Recent trends in Finance.

## **10. Auditing:**

Meaning-Nature, objectives & Scope of Auditing, types of Auditing, Appointment and qualification of an auditor, Liabilities of Auditor, Audit strategies, Audit Planning and Audit Programme, Audit and Internal Control, The Company Audit- Provisions of Companies Act-2013 related to audit of consolidated financial statements, Audit Reports, Audit of different items of financial statements, Audit of different types of entities, Investigation and forensic audit, Fraud-Responsibilities of an auditor in this regard, Auditing Standards, statements & guidance notes, Audit Committee and Corporate Governance.

## **11. Tax Planning & Management:**

### **(A) Direct Tax Law:**

Indian Income Tax Law: Basic Concepts, Tax Planning, Tax Avoidance, Tax Evasion, Assessment of Individuals, HUF, Firms (including LLP), Association of Persons (AOPs), Co-operative Societies, Trusts, Charitable and Religious Institutions, Mutual Associations, Companies, Dividend Distribution Tax (DDT), Minimum Alternate Tax (MAT) and other special provisions relating to companies, Tax Planning, Evasion and Avoidance, Residential Status, Heads of Income, Taxation of Non-Residents, Double

taxation Relief, Double Taxation Avoidance Agreements (DTAAs), Return of Income and procedure of Assessment, Income of other persons included in Total Income of an Assessee, Aggregation of Income and Set off or Carry Forward of Losses, Deductions in computing Total Income, Rebates & Reliefs, Applicable Rates, of Tax and Tax Liability, Advance Rulings, Settlement Commission, Appeals and Revision, Penalties and Prosecutions, Income Tax Authorities.

**(B) Goods & Services Act:**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government), Concept of VAT: Meaning, Variants and Methods, Major Defects in the structure of Indirect Taxes prior to GST, Rationale for GST, Structure of GST, GST Council, GST Network, Registration, Levy and collection of GST: Taxable event, "Supply" of Goods and Services, Place of Supply: Within state, Interstate, Import and Export, Time of supply, Valuation for GST, Valuation rules, taxability of reimbursement of expenses, Exemption from GST: Small supplies and Composition Scheme, Classification of Goods and Services: Composite and Mixed Supplies, Input Tax Credit, GST Acts: The Central Goods and Service Tax Act-2017, The Integrated Goods and Service Tax Act-2017, The Goods and Service Tax (Compensation to States) Act-2017, The Gujarat Goods and Service Act-2017, The Gujarat Goods and Services Tax (Amendment), 2018.

**12. Current Trends and Recent Advancements in Relevant field.**