

West Bengal Cooperative Service Commission

Syllabi for online examination against. Advt 05/2021

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) Phrase & Idioms (12) Spelling Mistake detection; (13) Interrogative 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 Root (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) Rank 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.

BENGALI

ক) সমাস, খ) বিভক্তি, গ) কারক, ঘ) পদ পরিবর্তন, ঙ) সন্ধি বিচ্ছেদ, চ) বাগ ধারা, ছ) গ্রন্থ ও লেখকের নাম

FUNDAMENTALS OF ACCOUNTING & BOOK KEEPING (for post code 215001)

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.

