

TSPSC Accountant, Accounts Officer Exam Pattern 2023

Written Examination (Objective Type)	No. of Questions	Duration (Minutes)	Maximum Marks
Paper-I: General Studies and General Abilities	150	150	150
Paper-II: Commerce (Degree Level)	150	150	150
Total			300

The medium of examination is bilingual i.e. English and Telugu

TSPSC Accountant, Accounts Officer Syllabus

PAPER-I: GENERAL STUDIES AND GENERAL ABILITIES

1. Current Affairs – Regional, National, and International.
2. International Relations and Events.
3. General Science; India's achievements in Science and Technology.
4. Environmental issues and Disaster Management.
5. Economy of India and Telangana.
6. Geography of India with a focus on Telangana.
7. Indian Constitution and Polity with a focus on local self Government.
8. Society, Culture, Heritage, Arts, and Literature of Telangana.
9. Policies of Telangana State.
10. History of Modern India with a focus on the Indian National Movement.
11. History of Telangana with special emphasis on the Movement for Telangana Statehood.
12. Logical Reasoning, Analytical Ability, and Data Interpretation.
13. Basic English.

PAPER-II: COMMERCE (DEGREE LEVEL)

1. Accounting — Meaning and Definition – Book-keeping and Accounting – Accounting concepts and conventions- Indian Accounting Standards Classification of Accounts – Rules of Double Entry System – Accounting Process: Journal, ledger, balancing- Trial Balance, Final Accounts of a sole trader.

2. Subsidiary Books and Bank Reconciliation Statements – Errors and Rectification – Depreciation.
3. Accounts from Incomplete Records – Joint Venture Accounts- Consignment Accounts – Accounts for Non-Profit Organizations.
4. Partnership Accounts – Partnership Deed- Capital Accounts (Fixed and Fluctuating) – Admission, Retirement, and Death of a Partner – Insolvency of a Partner- Dissolution of Firm.
5. Advance Accounting – Valuation of Goodwill and Shares – Issue of Shares and Debentures and their Redemption – Final Accounts – Issue of Bonus Shares and Profits prior to Incorporation – Amalgamation and Internal Reconstruction.
6. Cost and Management Accounting – Concepts – Elements of Costs- Cost sheet- Marginal Costing – Break Even Analysis – Budgets and Budgetary Control Financial Statement Analysis: Ratio Analysis – Funds Flow Analysis and Cash Flow Analysis.
7. Introduction to Statistics – Measures of Central Tendency – Measures of Dispersion and Skewness – Correlation and Regression – Time Series and Index Numbers.
8. Income Tax – Introduction – Income from Salaries – Income from House Property – Income from Other Sources – Deductions from Gross Total Income – Total Income – Tax Liability of Individuals – Filing of Returns: GST- Determination of Tax- Filling of Tax- Defining tax rates at Master and transaction level- Reports.
9. Business Organisation and Management– Fundamental concepts – Forms of Business Organisation – Sole Proprietorship, Partnership, Limited liability partnership- Joint Hindu Family – One person Company- Joint Stock Company. Management – Concepts- Functions – Principles of Management.
10. Business Economics – Meaning – Demand and Supply Analysis – Production Analysis – Market Structure and Equilibrium – National Income –Trade Cycles and International Trade.
11. Sale of Goods Act, Contract Act – Essentials – Discharge of Contract – Consumer Protection Act: Company Law – Doctrines – Management of Companies – Winding up of Companies.
12. Auditing – Planning of Audit and Control – Type of Audit- Auditor: Qualifications and Disqualifications- Internal Control, Internal Check and Internal Audit – Vouching – Verification of Valuation of Assets.
13. Banking: Functions of Commercial Banks- E-banking- Mobile Banking- Core Banking- Bank Assurance- Ombudsman- Reserve Bank of India – Functions
14. Financial Services: Meaning- Fund-based Services and Fee-based banking Leasing- Hire purchasing- Venture Capital- Discounting concept- Factoring Forfeiting- Merchant Banking.
15. Insurance- Types of Insurance- Insurance Products- IRDAI Functions- Final Accounts of Insurance- Re-insurance- Penetration and Density- Ombudsman Functions of Third Party Agreement and Claims settlements.