

## SYLLABUS: ACCOUNT ASSISTANT in DSIIDC Limited

- Introduction to Financial Accounting and its terms.
- Accounting equation and Journal.
- Voucher Approach in Accounting.
- Bank Reconciliation Statement.
- Financial Management/Statements.
- Depreciation, Reserve & Provisions.
- Working Capital Management.
- Ledger Accounts.
- Cash Book, Financial Audit.
- Elements of Double entry Book Keeping.
- Trial Balance.
- Trading Account.
- Profit Loss Account and Balance Sheet.
- Concept of Social Accounting, Social Audit and cash based single entry system of accounting (Optional).
- Public Financial Management System (PFMS) (Optional).
- Indian Financial Management System (Optional)
- Taxation, Tax Laws- Direct, Indirect
- Cost Management-Budgetary control
- Cost Accounting
- Developments in Accounting/Knowledge about the accounting standard.
- Income & Expenditure Accounts, Capital & Revenue, and Receipts & Payments
- Basic knowledge of Auditing.
- Rights, Duties, and Liabilities of Auditors
- Basic knowledge of Income Tax/ Corporate Tax.
- Basic knowledge of GST / DVAT.
- Basic knowledge of Company Laws & Business Laws.
- Knowledge of Accounting Software i.e. like tally etc.
- Basic Computer Based questions i.e. MS Word, MS Excel, PowerPoint, Operating System, Hardware & Software, Memory device.