

Scheme and Syllabus for Direct Recruitment of Junior Accounts Officers in BSNL

The Direct Recruitment of Junior Accounts Officers will be conducted on the following scheme of examination.

Scheme: There would be two subjects with one paper in each subject as under :

Subject-1 : General English and General Aptitude/Awareness :

Paper-1 General English and General Aptitude/Awareness : 3 hours.

- a) General English : 100 marks (Short Answer/Objective type)
- b) General Aptitude/Awareness : 50 marks (objective type)

Subject-II : Financial & Commercial Accounts :

Paper-2 : Financial Management/Cost Accounting/Tax and Commercial Laws :3 hrs. : 300 marks (Objective type)

- a) In the General Aptitude /Awareness Test, special attention will be paid to assess the candidate's capacity for general awareness. The standard of paper in General Awareness test will be such as may be expected of a Post-Graduate.
- b) The standard of the paper in Commerce Subjects, Taxation & Commercial Laws will be that of Commerce Post-Graduate Degree Examination of an Indian University.
- c) The syllabus of above mentioned subjects & papers will be as given below.

SYLLABUS

Subject –I : General English & General Aptitude/Awareness:

Paper-I

- a) **General English:**
Comprehension of given passages and Grammar, usage and vocabulary.
- b) **General Aptitude/Awareness :**
Current events of national and international importance: Indian polity & economy; General Mental ability; Test of reasoning & Quantitative Technique.

Subject-II : Financial and Commercial Accounts

Paper-II – Financial Management/Cost Accounting/Tax and Commercial Laws

- I) **Advanced Accounting:**
 - 1. Company Accounts introduction; shares & debentures etc.
 - 2. Company Accounts; final Accounts
 - 3. Cash and fund flow statements
- II) **Auditing**
 - 1. Nature, objective and basic principles of auditing
 - 2. Techniques of auditing physical verification, examination of documents and vouching, direct confirmation, analytical review.
 - 3. Planning and audit, audit programmes, working papers, audit process
 - 4. Valuation of internal controls.
 - 5. Various types of Audit.
- III) **Financial Management – an over view:**
 - 1. Goals of Financial Management.
 - 2. Key activities of Financial Management.
 - 3. Relationship of Finance to Accounting and Audit
 - 4. Organisation of Finance Function.
- IV) **Financial Statements:**
 - 1. Basic concepts underlying accounting.
 - 2. Balance Sheet
 - 3. Profit and Loss Accounts
 - 4. Source and usage of final statements
 - 5. Financial topics related to balances received and profit and loss accounts
 - 6. Analysing financial performance
 - 7. Financial ratios
 - 8. Applications of financial analysis
 - 9. Problems in financial statements and analysis
 - 10. Break-even analysis and leverages.
- V) **Financial Management in Public Sector Enterprises :**
 - 1. Capital Budgeting
 - 2. Long term financing
 - 3. Working Capital Management
 - 4. Memorandum of Understanding
 - 5. Financial Management & Control
- VI) **Bare Acts :**
 - 1. Company's Act 1956 (with amendments)
 - 2. Contract Act.
 - 3. Partnership Act
 - 4. Payment of Gratuity Act.
 - 5. Consumer Protection Act.

Exam Pattern

Latest BSNL JAO Exam Pattern 2017

Name of Exam	Papers	Subjects	Marks	Duration
BSNL JAO Online Competitive Exam 2017 (Objective Type)	I	General English	100	3 Hours
		General Aptitude/ Awareness	50	
	II	Financial & Commercial Accounts	300	3 Hours
Total			450	6 Hours

Dear Candidates, We are providing the Latest Syllabus & Exam Pattern for the BSNL JAO Recruitment 2017 which helps you to prepare for your Exam.

These BSNL JAO Syllabus & Exam Pattern topics are given only for the practice & reference purpose. For More Details, visit SarkariExam.com regular & Stay updated..