

# Date of Written Test : 08-08-2010

## NORTHERN POWER DISTRIBUTION COMPANY OF A.P. LIMITED. CORPORATE OFFICE :: WARANGAL.

### Syllabus for Written Test for Junior Accounts Officers – 2010.

#### I. ACCOUNTANCY INCLUDING ADVANCED ACCOUNTANCY (English & Telugu) (35 Marks)

Basic concepts and conventions – accounting process up to and including preparation of financial accounts. Bank reconciliation statement, Bills of exchange, Preparation of trial balance, final statements of accounts, errors and their rectification, consignment, joint ventures, Depreciation, Provision and Reserves.

Self Balancing Ledgers, Royalties, Hire Purchases Installment Systems, singly entry, non-trading concerns, Accounts from incomplete records, Accounts of non-trading concerns, Partnership Accounts (including admission, retirement, death and dissolution), Branch Accounts, Company accounts (Issues and forfeiture of Shares and Debentures - redemption of debentures - bonus shares and final accounts) – Accounting standards - liquidation of companies, Life Insurance Companies, Bank Accounts, Amalgamation, Absorption and Re-construction, valuation of goodwill and shares and Ratio Analysis.

#### II. COST ACCOUNTING (English & Telugu) (25 Marks)

Fundamentals, Materials, Labour costs and Overheads, Methods of Costing :

- Unit or output costing;
- Job and contract costing;
- Operating Costing;
- Process costing and Marginal Costing and Breakeven Analysis, Standard costing and variance analysis, Financial statement analysis Ratio Analysis – Working Capital – Funds flow and Cash flow, Budgetary control.

#### III. AUDITING (English & Telugu) (25 Marks)

Fundamentals, Internal Check and control, vouching and Verification, Audit of Companies, Divisible Profits.

#### IV. COMPUTER FUNDAMENTALS (in English only) (15 Marks)

Introduction to computer systems, specifications and peripherals, Computer Language and Developments, Various Computer Languages, flow charts and algorithms, Concepts of Computer Programming and various softwares. Application and usage of MS-Office.

### Model of Question Paper

The question paper consists of one hundred multiple choice objective type questions, to be answered on the OMR Answer sheet using HB pencil in 2 hours. A few questions are given as a model below. (CALCULATORS ARE NOT ALLOWED INTO THE EXAMINATION HALL. CANDIDATES HAVE TO BRING THEIR OWN PENCILS AND ERASERS).

1. An estimate of Assets and liabilities on a given date a) Balance Sheet                      b) Statement of Capital c) Statement of Assets                d) Statement of Affairs	a	b	c	d
2. Overhead is recovered on the basis of a) Cost                                      b) Labour c) Indirect expenses                    d) Direct Expenses				
3. In WORD, the command used to select the spacing is a) Edit   b) Tools   c) Views   d) Format				

Sd/-  
CHIEF GENERAL MANAGER (HRD)  
APNPDCL :: WARANGAL