



बिहार स्टेट इलेक्ट्रॉनिक्स डेवलपमेंट कॉरपोरेशन लिमिटेड (बेल्ट्रॉन)
Bihar State Electronics Development Corporation Ltd. (BELTRON)
A Government of Bihar Undertaking | CIN-U31900BR1978SGC001317

Post: Account Assistant

Educational Qualification: CA (Inter)/ICWA (Inter) /B.Com

Experience: One year of relevant experience of Book Keeping, Account related job and secretarial assistance with reputed Institutions, Government Programmes/Projects or NGOs, Knowledge of working on Computer and operating Tally Software will be desirable.

Syllabus

Introduction to Accounting Principles: Meaning and scope of accounting, Accounting terminologies, Accounting principles and concepts.

Journal Entries and Ledger Posting: Journal entry preparation, Ledger posting, Balancing of ledger accounts, Trial balance preparation.

Accounts Payable and Receivables Management: Accounts payable management, Accounts receivables management, Bad debts and provisions for doubtful debts.

Bank Reconciliation Statement: Bank reconciliation statement preparation, Reasons for discrepancies between bank balance and book balance.

Depreciation Calculation and Accounting Entries: Depreciation concept and types, Methods of depreciation calculation, accounting entries for depreciation.

Inventory Management and Inventory Valuation Methods: Inventory management concepts, Inventory valuation methods, Inventory costing methods.

Financial Statements Preparation: Income statement preparation, Balance sheet preparation, Cash flow statement preparation

Taxation Laws and Compliance Requirements: Direct and indirect taxation concepts, Income tax computation and filing of returns, Goods and Service Tax compliance.

Cost Accounting Principles and Techniques: Cost structures and classifications, Cost behavior and analysis, Break-even analysis.

Budgeting and Variance Analysis: Budget preparation and budgetary control, Variance analysis and corrective actions.

Auditing & Income Tax: Object of audit, Rights, Duties, and Liabilities of auditors, vouching and Verification, Taxation (Direct and Indirect), the provision relating to TDS and forms to be filed with the Income-tax Department

Accounting Software: Tally.

Computer Fundamentals

Introduction to computers: Basic concepts, components, and functions of a computer system, Understanding the different parts of a computer including the central processing unit (CPU), memory, storage devices, input and output devices, Basic idea of topologies: ring, bus, star and mesh, LAN, WAN and MAN, E-mail, internet Technologies: Client / Server Model, Distributed Computing, Introduction to various operating systems such as Windows, Mac OS, and Linux. Introduction to Microsoft Office Suite including Word, Excel, PowerPoint and Outlook. : Understanding computer security and privacy issues, including antivirus software, firewalls, and encryption, Web related concepts: E-commerce, E-business, Conferencing, etc.

Digital Financial Tools: Understanding OTP and QR Code, UPI, AEPS ,USSD, Credit / Debit Card, eWallet, PoS ,Internet Banking, NEFT,RTGS,IMPS, Online Bill Payment.

Government e Market place (GeM)

General English: Synonyms and Antonyms, Vocabulary, Grammar, Sentence Structure. Usage of Words

GK and arithmetic reasoning