



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

**Post: Account Officer**

**Educational Qualification:** CA/ICWA/MBA (Finance) /M.Com.

**Experience:** 3 Years of post-qualification experience preferably with reputed Institutions, Government Organization/Projects or NGOs

## Syllabus

### Accountancy & Advanced Accountancy:

Introduction to Accounting, Basic Accounting Principles and Concepts, Financial Statements Preparation and Analysis, Trial Balance, Bills of Exchange, Cash Book and Bank Reconciliation, Inventory Management, Depreciation and Amortization, Payroll Accounting, Taxation, Financial Management, Cost Accounting, Financial Analysis and Planning, Internal Controls and Audit, Ethics and Professionalism in Accounting, Emerging Trends in Accounting and Finance

Final statements of accounts, errors and their rectification, consignment, joint ventures, Provision and Reserves and Accounting Standards in India. Self- Balancing Ledgers, Royalties, Hire Purchases Instalment Systems, single-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.

### Cost & Management Accounting:

Materials, Labour costs and Overheads, Methods of Costing: (a) Unit or output costing, (b) job and contract costing, (c) Operating costing (d) Process costing and Marginal Costing and Break even analysis, Standard costing and variance analysis, Budgetary Control, financial statement analysis —Ratio analysis —Working Capital Management - Funds flow and Cash Flow, Activities based costing.

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

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

**Auditing** Fundamentals, Internal Check and control, Vouching and Verification, Audit of Companies, Divisible Profits and Auditing Standards of India.

## **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)**