


Syllabus for Recruitment Examination of  
Trained Graduate Teacher

**Subject: Financial Accounting & Financial Statement Analysis**

- Accounting:- Meaning, objectives, qualitative characteristics of Accounting information, accounting principles accounting concepts, accounting standards cash and Accrual Basis of accounting.
- Process of accounting:- Vouchers, transaction, accounting equation, rules of debit and credit, book of original entry – journal and special purpose book, ledger, posting from journal and subsidiary books, Balancing of Accounts, Trial Balance and Rectification of Errors, Banks reconciliation statement.
- Accounting for depreciation, provision and reserves, bills of exchange, Nonprofit organization, partnership firms – Reconstitution of partnership (Admission, Retirement, Death & Dissolution), accounts of incomplete Records, consignments and Joint ventures.
- Accounting of joint stock companies: - share capital, types of shares, accounting for issue, allotment forfeiture and re-issue of shares. Debentures – types, issue and method of redemption. Final Accounts of sole proprietor and Joint stock companies. Emerging trends of presentation of final account.
- Accounting for liquidation
- Financial statement Analysis:- Meaning, significance, limitation. Tools for financial statement Analysis – comparative statements, common size statements, trends analysis, accounting ratios.
- Funds Flow Statement and cash flow statement:- Meaning, objectives, preparation as per revised standard issued by ICAI.
- Cost accounting:- Nature, function, job costing, process costing, marginal costing, cost-volume-profit relationship, cost control and cost reduction techniques.
- Computers in accounting:- Introduction to computers and accounting information system, application of computers in accounting, automation of accounting process, designing accounting reports, MIS reporting, data exchange with other information system. Readymade, customized and tailor made Accounting systems.
- Accounting and data base management system:- Meaning and concept of entity and relationship in an accounting system, Data Base Management System (DBMS) in accounting.
- Inflation accounting and accounting for Human Resource of an organization and social Responsibility.

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Director  
Govt. of Jharkhand  
Patna