

Note:

- The standard of Gujarati Paper shall be equivalent to Gujarati subjects (Higher Level) of the Twelfth standard of Gujarat Secondary and Higher Secondary Education Board.
- The standard of English Paper shall be equivalent to English subjects (Higher Level) of Twelfth standard of Gujarat Secondary and Higher Secondary.
- The standard and the course content of the syllabus for Paper 2 (Accountancy and Auditing, etc.) shall be of a degree level. The Scheme of the Paper shall be as prescribed in Appendix-B.
- The details of the syllabus shall be as prescribed in Appendix-A and B.
- The question papers for the main examination shall be of Descriptive type.

Appendix-A**Syllabus of Competitive Examination of Accountant and Sub Accountant
Prelim Examination (Multiple Choice Questions)****Medium: Gujarati****Time: 2 hours**

Sr. No.	Subject	Details of Syllabus	Marks to be allotted
1	General Studies	History of Gujarat, Geography of Gujarat, Environment, State and National Level Current Affairs, Indian Constitution, Science and Technology, Government Schemes, Disaster Management, Sports, Information and Communication Technology.	20
2	General Mental Ability	Logical Reasoning and Analytical Ability, Number Series, Coding Decoding, Problems based on clock, calendar and age, Square, Square root, Cube, Cube root, Power and exponent, H.C.F, L.C.F, Percentage, Simple and compound interest, Profit and loss, Time and work, Time and distance, Speed and distance, area and Perimeter of simple geometrical shapes.	10
3	ગુજરાતી વ્યાકરણ	સમાનાર્થી શબ્દો, વિરુદ્ધાર્થી શબ્દો, શબ્દસમુહ માટે એક શબ્દ, જોડણીશુદ્ધિ, ભાષાશુદ્ધિ (પદક્રમ, પદ સંવાદ), સંધિ જોડો અથવા છોડો, વિરામચિહ્નો, છંદ અને તેના પ્રકાર, અલંકાર અને તેના પ્રકાર, રૂઢિપ્રયોગો અને કહેવતો..	10
4	English Grammar	Parts of speech, tenses, modal auxiliaries, articles, change the voice, direct and indirect speech, rearrange the jumbled words into a meaningful sentence, synonyms & antonyms.	10
5	Statistics and Mathematics	Data collection and analysis, measures of central tendency and measures of dispersion, sampling and methods of sampling, probability, index numbers, correlation, constant correlation, regression time series, statistical quality control, function, continuity, limit, Derivatives, permutation and combination.	10
6	Economics and Financial Administration	Introduction to economics, demand, supply and its relative value, concepts of income and expenditure, national income, inflation, economic reform policies, finance commission, capital disinvestment; monetary and fiscal policies, public debt, budget - types and form, budgetary process, public accounts and audit, budget as a political instrument, the role of the Comptroller and Auditor General (CAG), NITI Aayog.	10
7	Management and International Business	Nature and importance of management, principles of management, functions of management, motivation and leadership; Introduction to international	10

		business, promoting factors, advantages and limitations; Foreign exchange, Balance of payments and methods to correct disequilibrium, India's Foreign Trade Policy; International Organizations: WTO, World Bank, IMF, IFC, IDA, ADB.	
8	Public Administration	Public Administration – Introduction, organizational approaches and principles, organizational structure, administrative behavior, personnel administration, financial administration, coordination, delegation and supervision, control over public administration, performance studies, civil service performance and administrative reform.	10
9	Financial Accounting	Basic accounting concepts, principles– assumptions, types of accounts and their rules, process of accounts, trial balance, final accounts, rectification of errors and bank reconciliation statement, partnership accounts – admission, retirement, death and dissolution, Company's accounts, financial statements, issue and forfeiture of shares, accounts of underwriting commission and valuation of goodwill and shares as per Companies Act, 2013. Indian Accounting Standards (Ind AS).	10
10	Income Tax Act and Goods and Services Tax (GST)	Basic concepts, tax incidence, Definitions in Income Tax Act, 1961, exempted Incomes, Residential Status, Computation of Taxable Income under various Heads, Deductions and Reliefs, Computation of Taxable Income of Individuals and Firms, Deductions of Tax, Filing of Returns, Different Types of Assessment, defaults and penalties, tax planning, tax evasion and tax avoidance, GST concept and GST laws.	10
11	Cost and Management Accounting	Cost Accounting: Concept of Cost, Types of Cost, Classification of Cost, Cost Centres, Cost Accounting and Cost Ascertainment; Fixed, variable and Semi-variable Cost, Direct Material, Direct Labour, Direct expenses, Overhead Costs, Prime Cost, Factory Cost, Production cost, Sales cost; Stock sheet, Different methods of Costing: Unit Costing, Process Costing, Batch and job Costing, Service Costing. Managements Accounting: Methods of financial statement analysis, marginal cost and break-even analysis, decision making, proportional cost, budgetary control, types of budget, cash budget, flexible budget and zero-base budgeting.	10
12	Accounting and Finance Computer Applications	Accounting and Finance Computer Applications – Tally.	10
13	Auditing – 1	Meaning and Basic Elements of Auditing, Features, Objectives, Types, Advantages, Internal Control, Statutory Auditor: Appointments, Qualifications, Rights and Duties; Vouching – Meaning and objectives, types, and duties of the auditor regarding valuation of assets and liabilities.	10
14	Company Audit	Company audit and related provisions of Companies Act, 2013, auditor's report and certificate, tax audit, duties of the auditor regarding profit distribution and depreciation, investigation, audit programme.	10
Total marks			150