### Clerk (Accounts)

### Section A

### **Financial Accounting**

Concept of Financial Accounting, Difference between Accounting and Book Keeping, Accounting Cycle, Accounting Concepts and Conventions, Journal, Ledge, Cash Book, Bank Reconciliation Statement, Preparation of Trial Balance, Final Accounts.

### **Management and Cost Accounting**

Concept of Cost Accounting, Concept of Management Accounting, Basic cost concepts in Decision making, Budget and Budgetary Control System, Standard Costing, Cost Control, Cost Audit and Management Audit, Capital Budgeting Decisions, Activity Based Costing, Total Quality Management.

# **Principal and Practice of Management**

Concept, nature, process and significance of management, Development of management thought, Planning: Concept, process and types, Decision making: Concept and process, Management by objectives, Organizing: Concept, nature, process and significance, Authority and responsibility relationships, Centralization and decentralization, Organization structures: Forms and contingency factors, Motivating and leading people at Work, Motivation, Concept, Theories: Maslow, Herzberg, McGregor and Ouchi; Financial and non-financial incentives, Leadership: Concept and leadership styles, Communication: Nature, process, networks and barriers, Effective communication

# **Business and Company Law**

Contract Act, Agency Act, RTI Act, Consumer Protection Act, Environment Act, Company: Meaning, features, types, promotion and registration; Preliminary contracts of Companies; Memorandum of Association; Articles of Association; Prospectus; Shares & Share Capital, Auditing, Classes of Audit, Internal Check and Internal Audit, Distinction between Audit and Investigation, Company Auditors: Appointment, Removal, Rights, Duties and Liabilities; Auditor's Report, Auditing in Computerized environment, professional Ethics and Regulations

#### **General Economics and Statistics**

Business Economics, Law of Demand, Law of Supply, Utility analysis, Investment Multiplier, Indifference Curve analysis, Marginal Utility, Micro and Macro Economics, National Income, Problem of Central Tendency: Mean Median Mode, Correlation, Index Number, Regression Analysis.

### **Computer Application In Business**

Computerized Accounting System Vs Manual Accounting System, Trial Balance and Final Accounts in Computerized System, Voucher entry in Tally, Preparing Final Accounts and Bank Reconciliation Statement in Tally

### **Section B**

## **Computer knowledge**

Introduction of Computer and History, Operating Systems, PC and System Software, Computer Net work, Computer Devices, Windows, MS Word: MS Excel, Internet Programming Language (HTML/DHTML), Security Aspects for PC, e world, Advanced Technology Regarding Computer, Various Uses of Computer.

## **General Punjabi upto Matric standard**

### **General English (Upto Graduation standard)**

Passage, Common Errors, Sentence Improvement, Fill in the blanks, Antonyms and Synonyms, Use of Propositions, Nouns, Adverbs and Adjectives.