

**SCHEME AND SYLLABUS FOR RECRUITMENT TO THE POSTS OF ASSISTANT  
(FINANCE & ACCOUNTS) IN HYDERABAD METROPOLITAN WATER SUPPLY AND  
SEWERAGE BOARD**

**SCHEME OF EXAMINATION**

<b>WRITTEN EXAMINATION (OBJECTIVE TYPE)</b>	<b>No.of Questions</b>	<b>Duration(Minutes)</b>	<b>Maximum Marks</b>
<b>PAPER-I: GENERAL STUDIES AND GENERAL ABILITIES</b>	150	150	150
<b>PAPER-II: COMMERCE (DEGREE LEVEL)</b>	150	150	150
<b>Total</b>			<b>300</b>

**SYLLABUS**

**PAPER-I: GENERAL STUDIES AND GENERAL ABILITIES**

1. Current Affairs – Regional, National and International
2. International Relations and Events.
3. General Science; India's achievements in Science and Technology
4. Environmental issues and Disaster Management
5. Economy of India and Telangana
6. Geography of India with a focus on Telangana
7. Indian Constitution and Polity with a focus on local self Government
8. Society, Culture, Heritage, Arts and Literature of Telangana
9. Policies of Telangana State
10. History of Modern India with a focus on Indian National Movement
11. History of Telangana with special emphasis on Movement for Telangana Statehood
12. Logical Reasoning, Analytical Ability and Data Interpretation
13. Basic English (8<sup>th</sup> Class Standard)

## PAPER-II: COMMERCE (DEGREE LEVEL)

1. Accounting -- Meaning and Definition – Book-keeping and Accounting – Accounting concepts and conventions – Classification of Accounts – Rules of Double Entry – Accounting Process (up to balancing of Ledger Accounts).

Subsidiary Books and Bank Reconciliation Statements – Trial Balance, Final Accounts, Errors and Rectification.  
Depreciation – Provisions and Reserves.

2. Accounts from Incomplete Records – Hire purchase and Installment Purchase Systems – Accounts of Non Profit Organisations – Branch and Departmental Accounts – Bank Accounts.
3. Partnership Accounts – Fixed and Fluctuating Capital Methods – Final Accounts – Admission, Retirement and Death of a Partner – Dissolution of Firm – Final Accounts of Life Insurance Companies.
4. Corporate Accounting – Indian Accounting Standards – Valuation of Goodwill and Shares – Issue of Shares and Debentures and their Redemption – Final Accounts – Issue of Bonus Shares and Profits prior to Incorporation – Amalgamation and Internal Reconstruction.
5. Cost Accounting – Introduction – Elements of Costs – Methods of Costing - Break Even Analysis – Budgets and Budgetary Control.

Financial Statement Analysis - Cash Flow Analysis and Ratio Analysis.

6. Introduction to Statistics – Measures of Central Tendency – Measures of Dispersion and Skewness – Correlation and Regression - Time Series and Index Numbers.

Income Tax – Introduction – Income from Salaries – Income from House Property – Income from Other Sources – Deductions from Gross Total Income – Total Income – Tax Liability of Individuals - Filing of Returns.

Customs Duty – Central Excise – VAT – Service Tax.

7. Business Organisation – Fundamental concepts – Forms of Business Organisation – Sole Proprietorship, Partnership, Joint Hindu Family and Company.

Management – Functions and Principles, Planning and Organising.

Business Economics – Introduction – Demand and Supply Analysis – Production Analysis – Market Structure and Equilibrium – National Income – Trade Cycles and International Trade.

8. Sale of Goods Act, Contract Act – Essentials - Discharge of Contract -- Consumer Protection Act  
Company Law -- Doctrines – Management of Companies – Winding up of Companies.
9. Auditing – Planning of Audit and Control – Vouching and Audit of Financial Statements – Audit Report.

Indian Financial System – Banking Systems and its Regulation – Banker and Customer.

Financial Markets and Services.

Types of Insurance and its Regulations.

10. Introduction to Computers – Operating Systems and Windows – MS Office – MS Excel – MS Access – MS Power Point – Internet and E Commerce.