

Date: 20.02.2026

Ref.

- (I) Screening and Written Test Syllabus uploaded on the University Website 14.11.2022
- (II) Notice: Regarding the Schedule of Screening Test, Written Test and Computer Skill Test for Non-Teaching Posts uploaded on the University Website 13.02.2026

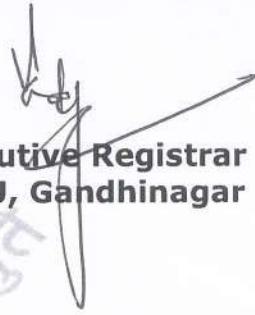
NOTICE

The Written Test shall consist of One Paper of 'Accountancy and Auditing' (Descriptive Type) of 100 marks for the posts of **Accountant-cum-Auditor** and **Sub Accountant-cum-Sub Auditor**, as per the schedule given below.

Post	Date	Time
Accountant- cum- Auditor	02.03.2026	11:30 AM to 12:30 PM
Sub Accountant-cum- Sub Auditor	02.03.2026	02:30 PM to 03:30 PM

The Detailed Syllabus of said posts is attached as Annexure A and B.




Executive Registrar
NFSU, Gandhinagar

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ANNEXURE A

Syllabus for Written test for the Post of Accountant-cum-Auditor

Total Marks:100

Medium: English

Time: 1 Hours

1. Basics of Accounting

Introduction, Book Keeping, Book Keeping & Accounting, Origin of Accounting, Importance, Development, Functions of Accounting, Limitations of Accounting, Classifications of Accounting, Accounting Equation, accounting Methods, Accounting terminology, Process of accounting: Journal Entries, Books of Subsidiaries, ledger, Posting, Process of Posting, Vouching, Trial Balance, Adjustments, Final accounts, rectification of errors, Compound Entries, Bills of Exchange, Bank Reconciliation Statement, Capital and Revenue Accounts, Depreciation Accounts, Accounts of Non-Profit Organisations, Accounting Concepts, Accounting Conventions, Accounting Policies, Accounting Principles, GAAP, Accounting Standards, Indian Accounting Standards, International Accounting Standards and IFRS (International Financial Reporting Standards), role of Computer in Accounting, Tally accounts

2. Advanced Accounting

Consignment Account, Joint Venture Account, Fire Insurance Claim Account, Hire Purchase Account & Instalment System, Royalty Accounts, Departmental Accounts, Branch Accounts, Final Accounts of Insurance Company, Government Accounting, Accounts of Banking Companies, Partnership Accounts, Reconstruction of Partnership, Admission of a new Partner, Death/retirement of a partner, Piecemeal Distribution and Dissolution of Partnership firm, Final accounts of Partnership, Accounting Standards for Local Bodies (ASLBs) Issued by ICAI.

3. Corporate Accounts

Company Accounts: Issue and forfeiture of Shares, redemption of Preference Shares, Debentures Issue and Redemption, Accounts of Underwriting Commission, Alteration of Share Capital, Valuation of Goodwill, Valuation of Shares, Purchase of Business, Amalgamation, Absorption & Reconstruction, Liquidation of Companies, Final Accounts of the Company as per Companies Act, 2013, Fund flow Statement, Cash



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flow Statement, Analysis and Interpretation of Financial Statements, Accounting Ratios and Analysis

4. Auditing

Meaning & Basic Elements, Characteristics, Objectives, Types, Advantages Internal Control, Investigation, Statutory Auditor: Appointment, Qualification, Rights and Duties – Secretarial Audit, Cost Audit, Vouching; Meaning and Objectives, Types, Valuation of Assets and Liabilities, Company Audit and related Provisions of Companies Act, 2013, Auditor's Report & Certificate, Tax Audit, Cost Audit, Audit Program.

5. Financial Management:

Meaning and Importance of financial Management, Traditional v/s Modern approach of Financial Management, Money and Capital Market, Sources of Financing, Capitalisation, Capital Structure, Cost of Capital, Leverage, dividend decisions, Capital Budgeting, time Value of Money, Working Capital Management, Risk and Return Management, Working of Stock Exchanges in India NSE, BSE, Regulatory Authorities: SEBI, rating agencies.

6. Income Tax Act:

Assessment of Individuals, HUF, Firms (including LLP), Association of Persons (AOPs), Co-operative Societies, Trusts, Charitable and Religious Institutions, Mutual Associations, Companies, Dividend Distribution Tax (DDT), Minimum Alternate Tax (MAT) and other special provisions relating to companies, Tax Planning, Evasion and Avoidance, Residential Status, Heads of Income, Taxation of Non-Residents, Double taxation Relief, Double Taxation Avoidance Agreements (DTAAs), Return of Income and procedure of Assessment, Income of other persons included in Total Income of an Assessee, Aggregation of Income and Set off or Carry Forward of Losses, Deductions in computing Total Income, Rebates & Reliefs, Applicable Rates, of Tax and Tax Liability, Advance Rulings, Settlement Commission, Appeals and Revision Penalties and Prosecutions, Income Tax Authorities.

7. Cost & Management Accounting

The concept of cost, types of cost, Elements of Cost, Classification of Cost, Cost Objects, Cost centers and Cost Units, Cost Accounting and Cost Ascertainment, Direct Labour, Direct Material, Direct Expenses,



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Overheads, Prime Cost, Factory Cost, Cost Of Production, Cost of Sales, Stock Register, FIFO, LIFO, Weighted Average Method, Uniform Costing, Different methods of Costing, Unit Costing, Process Costing, Batch and Job Costing, Operating Costing, Cost accounting for Hotels, Contract Costing, Integrated and Non-Integrated Accounts, Reconciliation of Cost & Financial Accounts, Cost Accounting Standards

Management Accounting: Meaning, Characteristics, Nature, Marginal Costing and Break Even Analysis, Decision making, Standard Costing and Variance Analysis, Budgetary Control, Types of Budgets, Cash Budget, Flexible Budget, Zero Base Budgeting

8. Goods and Service Tax (GST)

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government), Concept of VAT: Meaning, Variants and Methods, Major Defects in the structure of Indirect Taxes prior to GST, Rationale for GST, The Constitution (One Hundred and First Amendment) Act, 2016, Structure of GST, GST Council, GST Network, Registration, Levy and collection of GST: Taxable event, "Supply" of Goods and Services, Place of Supply: Within state, Interstate, Import and Export, Time of supply, Valuation for GST, Valuation rules, taxability of reimbursement of expenses, Exemption from GST: Small supplies and Composition Scheme, Classification of Goods and Services: Composite and Mixed Supplies, Input Tax Credit, GST Acts: The Central Goods and Service Tax Act-2017, The Integrated Goods and Service Tax Act-2017, The Goods and Service Tax (Compensation to States) Act-2017.

9. General Financial Rules (GFR), 2017 with latest amendments.



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ANNEXURE B

Syllabus for Written test for the Post of Sub Accountant-cum-Sub Auditor

Total Marks:100

Medium: English

Time: 1 Hours

1. Basics of Accounting

Introduction, Book Keeping, Book Keeping & Accounting, Origin of Accounting, Importance, Development, Functions of Accounting, Limitations of Accounting, Classifications of Accounting, Accounting Equation, accounting Methods, Accounting terminology, Process of accounting: Journal Entries, Books of Subsidiaries, ledger, Posting, Process of Posting, Vouching, Trial Balance, Adjustments, Final accounts, rectification of errors, Compound Entries, Bills of Exchange, Bank Reconciliation Statement, Capital and Revenue Accounts, Depreciation Accounts, Accounts of Non-Profit Organisations, Accounting Concepts, Accounting Conventions, Accounting Policies, Accounting Principles, GAAP, Accounting Standards, Indian Accounting Standards, International Accounting Standards and IFRS (International Financial Reporting Standards), role of Computer in Accounting, Tally accounts

2. Advanced Accounting

Consignment Account, Joint Venture Account, Fire Insurance Claim Account, Hire Purchase Account & Instalment System, Royalty Accounts, Departmental Accounts, Branch Accounts, Final Accounts of Insurance Company, Government Accounting, Accounts of Banking Companies, Partnership Accounts, Reconstruction of Partnership, Admission of a new Partner, Death/retirement of a partner, Piecemeal Distribution and Dissolution of Partnership firm, Final accounts of Partnership, Accounting Standards for Local Bodies (ASLBs) Issued by ICAI.

3. Auditing

Meaning & Basic Elements, Characteristics, Objectives, Types, Advantages Internal Control, Investigation, Statutory Auditor: Appointment, Qualification, Rights and Duties – Secretarial Audit, Cost Audit, Vouching; Meaning and Objectives, Types, Valuation of Assets and Liabilities,



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Company Audit and related Provisions of Companies Act, 2013, Auditor's Report & Certificate, Tax Audit, Cost Audit, Audit Program.

4. Income Tax Act:

Assessment of Individuals, HUF, Firms (including LLP), Association of Persons (AOPs), Co-operative Societies, Trusts, Charitable and Religious Institutions, Mutual Associations, Companies, Dividend Distribution Tax (DDT), Minimum Alternate Tax (MAT) and other special provisions relating to companies, Tax Planning, Evasion and Avoidance, Residential Status, Heads of Income, Taxation of Non-Residents, Double taxation Relief, Double Taxation Avoidance Agreements (DTAAs), Return of Income and procedure of Assessment, Income of other persons included in Total Income of an Assessee, Aggregation of Income and Set off or Carry Forward of Losses, Deductions in computing Total Income, Rebates & Reliefs, Applicable Rates, of Tax and Tax Liability, Advance Rulings, Settlement Commission, Appeals and Revision, Penalties and Prosecutions, Income Tax Authorities.

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