

West Bengal Cooperative Service Commission

SYLLABI FOR ONLINE EXAMINATION AGAINST ADVT.NO 03/2020

PAPER-1 (COMMON PAPER FOR ALL THE POST CODES)

General English:

(1) Noun & Pronoun; (2) Verb; (3) Infinitive & Gerund; (4) Tense; (5) Mood & Voice; (6) Adverb & Conjunctive; (7) Adjective & Degree (Positive, Comparative & Superlative); (8) Preposition; (9) Synonyms, (10) Antonyms; (11) Phrase & Idioms (12) Spelling Mistake detection; (13) Interrogative Sentence; (14) Spotting of Error in a Sentence.

General Awareness:

(1) Indian History, (2) Indian Geography, (3) Indian Economy (4) Public Administration in India [including Constitution Democratic Federal Division of Governance]; (5) Agriculture & Allied Activities in West Bengal; (6) Science Technology; and (7) Current Affairs.

Quantitative Aptitude (Arithmetic & Mensuration):

(1) Simple Interest Calculation; (2) Compound Interest Calculation; (3) Percentage; (4) Profit & Loss; (5) Ratio Proportions; (6) Unitary Method; (7) Time & Distance; (8) Time & Work; (9) Simplification; (10) Square & Square Root! (11) Highest Common Factor (HCF); (12) Lowest Common Multiple (LCM); (13) Average and Problem of Age; (14) Decimal Fractions; (15) Elementary Mensuration.

Test of Reasoning:

(1) Analogy; (2) Classification; (3) Series; (4) Missing Characters; (5) Blood Relations; (6) Number Sequence; (7) Rakir Sequence (8) Time Sequence; (9) Coding-Decoding; (10) Problems based on Alphabets; (11) Venn Diagrams; (12) Cubes & Dice; (13) Analytical Reasoning; (14) Numerical Aptitudes; (15) Direction Test.

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BENGALI

- ক) সমাস
- খ) বিভক্তি
- গ) কারক
- ঘ) পদ পরিবর্তন
- ঙ) সন্ধি বিচ্ছেদ
- চ) বাগ ধারা
- ছ) সাহিত্য (বই বা লেখকের নাম)

NEPALI LANGUAGE

Nepali literature based on poem/prose/drama of Madhyamik or equivalent standard's

Grammar

1. সন্ধি
2. লিং
3. বচন
4. সমাস
5. পদবর্গ
6. বিপরীতার্থক শব্দ
7. পর্যাযবাচী শব্দ
8. বাগধারা
9. উরনন অনি থুকক

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Fundamentals of Accountancy & General Banking Awareness-I

Question may be of any form/type to test the basic knowledge and understanding of the candidate of the following matters of financial accounting.

- 1) Principles of Book-keeping and Accountancy — its significance; rules of debit and credit: bases of accounting, concept of cost and revenue.
- 2) Accounting Concepts & Conventions.
- 3) Accounting Terminologies- understanding meanings of them.
- 4) Types of Book Keeping and rules thereof.
- 5) Names and Uses of various types of Vouchers. Challans. Invoices, and other records preserved in Financial Accounting.

Maintenance of different books of accounts

- 6) Books of Prime Entry and books of Final Entry; journal and Ledger.
- 7) Preparation of Cash Book- kinds of Cash Book, writing of Double Column Cash Book.
- 8) Assets & Liabilities; expenses and losses; profits and gains.
- 9) Valuation of Closing Stock.
- 10) Capital Expenditure and Revenue Expenditure, Capital Receipts and Revenue Receipts: Credit Sale/Credit Purchase, Sundry Creditors/Debtors Account/Bills Receivable/Bills Payable.
- 11) Preparation & maintenance of General Ledger.
- 12) Preparation of Day Books.
- 13) Preparation of Bank Reconciliation statements (BRS)

Miscellaneous Accounting Practices & Procedures

- 14) Definitions for Bad Debts / Non-Performing Assets (NPA) and provisions for the same.
- 15) Methods of Depreciation Calculation in respect of different categories of assets.
- 16) Types of Reserves.
- 17) Testing the knowledge & ideas of handling TDS and Filing of Tax Returns.
- 18) Net Profit Fixation & Dividend Payments

Accounting Standards adopted in India, especially in Banking Sector

- 19) Definition, application and utilities of the Accounting Standards.
- 20) GAAP.
- 21) Notable differences in Hand-written Formats & Computerised Formats in keeping Books of Accounts; Preparation of various Accounting Statements
- 22) Reporting of various financial statements (converged IFRS by the ICAI).
- 23) Accounting for Non - profit making organizations/Cooperative Societies/Banks.

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Preparation of Important Financial Statements

- 1) Types of errors and their rectification.
- 2) Preparation of Trial Balance; identification of items included in/excluded from Trial Balance.
- 3) Preparation of Trading, Profit and Loss & Profit & Loss Appropriation Account.
- 4) Preparation of Balance Sheet: marshaling of Balance Sheet
- 5) Preparation of Post-Balance Sheet Statements, if required.

Analysis of Balance Sheet and calculation of important Ratios

- 1) Definition and calculation of Net Profit Ratio / Gross Profit Ratio;
- 2) Return on Equity;
- 3) Return per Share;
- 4) Return on Investment;
- 5) Debt Equity Ratio;
- 6) Current Ratio;
- 7) Quick Ratio;
- 8) Debt to total fund Ratio;
- 9) Capital Turnover Ratio;
- 10) Net Working Capital Turnover Ratio;
- 11) Fixed assets Turnover Ratio;
- 12) Stock Turnover Ratio;
- 13) Debt Service Coverage Ratio;
- 14) Capital Adequacy Ratio.

Audit

- 1) Definition of Audit and difference from Investigation and Enquiry.
- 2) Types of Audit and importance of each.
- 3) Difference between External and Internal Audit.
- 4) Preparation and Types of Audit Reports.
- 5) Reply of Audit Queries/Auditor's Comments/Follow up actions on Audit Reports.
- 6) Performance Audit of Consumers and Trading Cooperatives.
- 7) Treatment of Normal/Abnormal Loss/Insurance Coverage

GENERAL BANKING AWARENESS

- 1) Government schemes and programmes for alleviation of poverty.
- 2) Basic Concepts of Modern-day Banking.
- 3) Services and products offered by Banks in India.
- 4) Role of Reserve Bank of India and NABARD in credit delivery mechanism.
- 5) Basic knowledge of important Banking laws especially the Banking Regulation Act, 1949 (As Applicable to Co-operative Societies).
- 6) Loans advanced by Banks including rural banks and recovery mechanism through various Acts & Rules.
- 7) Structure of District Administration & Public Administration.
- 8) Role of Panchayat Institutions and its interface with cooperative structure.
- 9) History of Cooperative Movement in India and West Bengal.
- 10) Role of cooperative societies in rural development.