उत्तराखण्ड अधीनस्थ सेवा चयन आयोग

Uttarakhand Subordinate Service Selection Commission

Dehradun : 248008

रायपुर-थानों रोड, महाराणा प्रताप स्पोर्ट्स कालेज, रायपुर के निकट, देहरादून - 248008

UKSSSC ASSISTANT ACCOUNTANT

सहायक लेखाकार एवं संबंधित पद परीक्षा (विज्ञापन सं. 79/उ०अ०से०च०आ०/2026)

(Assistant Accountant & Related Posts Examination — Advt. No. 79/UKSSSC/2026)

This Document Contains

- Official Exam Pattern & Marks Distribution
- Unit I–VII: Complete Subject-Wise Syllabus
- For negative marking, qualifying marks, and Hindi–English syllabus comparison, see the full article: UKSSSC Assistant Accountant Syllabus — Article & Exam Details

EXAMINATION SYLLABUS

Examination Scheme/Syllabus for Uttarakhand Government Department Subordinate Accounts Cadre (Assistant Accountant) Service Exam

Plan of Examination- There will be following tiers of the examinations:-

1. Written Exam- Only One Paper of Related Subject (Objective Type)
2. Typing Test (Qualifying)

1. Written Exam (Objective Type)

Subject	Total Number of Questions	Maximum Marks	Time (Hours)
Commerce, Business Administration, Accountancy	100	100	2

2. Typing Test (Qualifying).

(जसवन्त सिंह चौहान)
अनुभाग अधिकारी
कार्मिक एवं सतर्कता अनुभाग-4
उत्तराखण्ड शासन

वरिष्ठ निदेशक
उत्तराखण्ड अधीनस्थ सेवा चयन आयोग
देहरादून

सचिव
उत्तराखण्ड अधीनस्थ सेवा चयन आयोग,
देहरादून

Syllabus for the Post of Accountant/Assistant Accountant/Office Assistant III (Accounts)/Cashier cum Assistant Accountant/Kanishth Samparikshak

3/3

Maximum Maraks :100

Unit -I
Financial Accounting, Computerised Accounting and Cost Accounting

Financial accounting : Meaning and Scope of Accounting, Accounting Principles, Accounting Equation, Conventions and Postulates, Double Entry System, Basic knowledge of Accounting Standards, Basic Accounting Terminologies and GST, Concept of Capital and Revenue Expenditure. Accounting Process- Journal, Ledger, Subsidiary Books, Trial Balance and Rectification of Errors. Bank Reconciliation Statement, Depreciation Accounting, Provisions and Reserves, Bills of Exchange, Preparation of Final Accounts of Sole Trader with Adjustments, Accounting for Non-Profit Organizations. Partnership Accounts-Admission, Retirement, Death and Dissolution. Issue, Forfeiture, Re-issue and Redemption of Shares, Issue and Redemption of Debentures, Issue of Bonus Shares, Stock Splits and Buy Back of Shares. Contemporary issues and recent trends in Accounting.

Computerised Accounting: An Overview of Computerized Accounting System and Accounting usage in Data Base Management System, Use of Computer Software in Accounting and generating various inventory reports for managerial decision making. Basic knowledge of Computers, Devices: Input and Output devices. Memory: Primary, Secondary and auxiliary memory. Operating system. Internet. MS Office Word, Excel and PowerPoint.

Cost Accounting: Meaning, Nature, Scope, Objective and Advantages of Cost Accounting, Cost Concepts and Classification, Elements of Cost- Material, Labour and Overhead, Methods of Costing- Unit, Job, Contract, Process and Operating Costing; Classification, Allocation, Appropriation and Absorption of Overheads. Methods of Wage Payment & Incentive Schemes of wages. Inventory Control, Reconciliation of Cost and Financial Accounts, Marginal Costing and Cost-Volume-Profit Analysis, Cost Control and Cost Reduction.

Unit -II
Financial Management and Financial Statement Analysis

Financial Management: Nature, Scope, Objectives and Significance of Financial Management, Finance Functions, Capitalization and Theories of Capital Structure, Cost of Capital, Investment Decisions, Financing Decisions and Dividend Decisions, Working Capital Management, Contemporary issues and recent trends in Financial Management.

Financial Statement Analysis : Financial Statements of a Company: Meaning, Nature, Uses and importance of financial statement. Statement of Profit and Loss and Balance Sheet in prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013) with latest amendments. Methods of Financial Statement Analysis, Comparative statements common size statements, Ratio analysis: Meaning, Objectives, Advantages, classification and computation of various accounting ratios, Funds Flow and Cash Flow Analysis.

Unit III
Money, Banking and Financial Markets

Money and Banking: Meaning, Functions, Importance and Kinds of Money, various methods of Issue of Notes with particular reference to their working in India; Inflation and Deflation. Definition of Banking, Types and Function of Commercial Banks; e-banking and digital payments. RBI- Functions, Instruments of Monetary and Fiscal Policy, Main features of

Monetary Policy since Independence; Critical study of Credit Control. Contemporary issues and recent trends in Money and Banking.

Financial Markets: Concepts of Money and Capital market, primary and secondary financial markets . Stock Exchange-Functions and trading procedure. Securities and Exchange Board of India (SEBI) - objectives and functions, Contemporary issues and recent trends of financial markets.

Unit IV
Business Organization, Business Management and Trade

Business Organization: Evolution and Fundamentals of Business, Forms of Business organizations, Public, Private and Global Enterprises, Business Services, Emerging Modes of Business, Social Responsibility of Business and Business Ethics, Small Business and Enterprises.

Business Management: Meaning, evolution, nature, significance. Principles and process of Management. Functions of Management- Planning, Decision-Making, Organizational Structure, Staffing, , Directing, Motivation and Leadership, Coordination, Controlling, and Communication- Meaning, Types, Process and Barriers.

Internal Trade: Meaning and types, services rendered by a wholesaler and a retailer, Types of retail trade.

International Business: Concept and benefits, Export trade-Meaning and procedure, Import Trade - Meaning and Procedure, Documents involved in International Trade: Indent, Letter of credit, shipping order, shipping bills. World Trade Organization (WTO)- Meaning and Objectives. Balance of Trade and Balance of Payments.

Contemporary issues, recent trends in Business Organization, Management and Trade.

Unit V
Business Economics and Statistics

Business Economics: Definition, Nature, Scope and Methodology of Economics, Micro and Macro Economics. Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Demand Schedule and Curves, Elasticity of Demand, Methods of Measurement of Elasticity of Demand and Elasticity of Supply, Consumer's Surplus, Consumer's Equilibrium- Indifference Curve Analysis. Production function and returns to factor, Concepts of Cost of Production, SAC, LAC Curves, Theory of Exchange, Forms of markets and market equilibrium under perfect competition, Concept of Economic Growth and Development. Conceptual overview of the National and State Income. An overview of Economy of Uttarakhand.

Statistics: Nature, Scope, Importance and Limitations of Statistics, Statistical Investigation: Planning a Statistical Investigation, Methods of Collecting Primary and Secondary Data, Principles and Methods of Sampling. Methods of Classification and Tabulation, Graphical Presentation of Data and its Interpretation. Measures of Central Tendency- Uses, Limitation and Calculations of various Averages: Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean, Dispersion and Skewness: Various Measures; Correlation: Simple Correlation, Scatter Diagram, Karl Pearson's Correlation, Spearman's Rank Correlation. Index Number, Statistical Organizations of Centre and Uttarakhand.

Contemporary Issues in Business Economics and Statistics.

Unit VI
Marketing Management and Business Environment

Marketing Management: Nature, scope and importance of marketing, Marketing concepts, Marketing Mix, Marketing Environment, Consumer Behaviour, Marketing Segmentation. Product Classification, Concept of product mix, Branding, Packaging, Labelling, Product life cycle, Pricing, Factors affecting price of a product, Pricing policies, Distribution channels, Promotion and its types, Contemporary issues in Marketing Management.

Business Environment-Concept and importance, Dimensions of Business Environment Economic, Social, Technological, Political and Legal. Demonetization- concept and features, appraisal of LPG Policies, Contemporary issues in Business Environment.

Unit VII

Auditing, Taxation and Business Laws

Auditing: Meaning, Objectives, Basic Principles and Techniques of Auditing, Classification of Audit, Audit Planning, Internal Control, Internal Check and Internal Audit, Audit Procedure: Vouching and Verification of Assets and Liabilities; Qualification, Appointment, Disqualification, Removal, Remuneration, Rights and Duties of a Company Auditor, Types of Auditors Report, Special features of Cost Audit, Tax Audit and Management Audit, Recent trends in auditing.

Income Tax: Basic Concepts and Important Definitions, Residential Status and Tax Liability, Agriculture Income, Exempted Incomes, Different heads of Income, Set-off and Carry Forward of Losses, Clubbing of Incomes, Deductions from Gross Total Income and Rebates, Computation of Total Taxable Income and Tax Liability of an Individual, TDS and TCS, Online filing of return. Contemporary issues in Income Tax.

Goods and Services Tax: Meaning and Structure of GST including CGST, SGST, UTGST and IGST, Procedure of Registration, Taxable Event, Time and Place of Supply, Computation of GST, Input Tax Credit and E-way Bill, TDS/TCS and Returns, Contemporary issues in GST.

Business Laws: Indian Contract Act 1872, Sale of Goods Act 1930,The Partnership Act 1932, Negotiable Instrument Act 1881, Information Technology Act 2000, Companies Act 2013,Consumer Protection Act, 2019 .(All Acts with respect to latest amendments)

*Current general knowledge and latest amendments in commerce and trade related to all the above units is deemed to be included.

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देहरादून

सचिव
उत्तराखण्ड अधीनस्थ सेवा चयन आयोग
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(जसवन्त सिंह चौहान)
अनुभाग अधिकारी
कार्मिक एवं सतर्कता अनुभाग–4
उत्तराखण्ड शासन