

**Revised Syllabus for the Departmental Accounts Examination for
Section Officer Part-II**

DAKHIN HARYANA BIJLI VITRAN LIMITED

PAPER-VI

Time Allowed: 3 Hours

Max.Marks: 100

PART-A

(50 Marks)

Advanced Accounting:

1. Branch & Departmental Accounts.
2. Hire Purchase System.
3. Single Entry System.
4. Final Accounts of Companies.
5. Double Account System.
6. Issue of Shares & Debentures
7. Accounts of holding Companies.
8. Indian Accounting Standards.

PART-B

(30 Marks)

Cost Accounting

1. Cost Analysis, Concepts and Classification.
2. Material control including methods of valuing material issues.
3. Labour cost, remuneration and incentives.
4. Overhead Accounting.
5. Job, Contract & Process Costing.
6. Marginal Costing.
7. Budgetary Control.
8. Standard Costing.

PART-C

(20 Marks)

Management Accounting.

1. Financial Statement Analysis.
2. Fund Flow Statement.
3. Cash Flow Statement.

Allocation of Marks and No. of Questions:

Part-A	50 Marks
Part-B	30 Marks
Part-C	20 Marks
Total	100 Marks

Part-A

- | | | |
|----|--|-----------------|
| 1. | 10 Objective questions of 1 mark each | 10 Marks |
| 2. | 4 Questions of 10 Marks each
(out of 4, one will have an
alternative question) | 40 Marks |
| | Total | 50 Marks |

Part-B.

3.	5 Objective Questions of 1 Mark each	5 Marks
4.	2 Questions (Out of two, one shall have an alternative question of equal marks)	25 Marks
	Total	30 Marks

Part-C.

5.	2 Question of 10 Marks each	Total	20 Marks
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Books Recommended.

Advanced Accounting.

1. R.L. Gupta.
2. M.C.Shukla & T.S.Grewal.

Cost Accounting.

1. Jain & Narang.
2. N.K.Prasad.
3. Maheshwari & Maheshwari.

Management Accounting.

1. Shashi Gupta.
2. Khan & Jain.
3. Prasanna Chandna.

**Chief General Manager/Accounts
DHBVNL, Hisar**

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PAPER-VII

Time Allowed: 3 Hours

Max.Marks 100

PART-A

(30 Marks)

REGULATORY AFFAIRS.

- Distribution & Retail Supply License.
- HERC Guidelines relating to ARR
- HERC Tariff Regulations.
- HERC Business Regulations.
- Powers & Functions of HERC.
- Cost of Service for Distribution & Retail Supply.
- FSA Computation.
- Electricity Act, 2003

PART-B

(35 Marks)

COMPANY MANAGEMENT:

Company- definition, Characteristics, Types of Companies, Advantages and disadvantages of Company form of Organisation. Problems in Company form of Organization.

Management of a Company: Shareholders, Directors, Appointment, Qualification and Disqualification of Directors, Remuneration of Directors, Authority and Responsibility of Directors, Powers of the Board of Directors.

Meetings in a Company- Types of meetings, Conduct of various types of meetings, Resolutions, Minutes.

PART-C

(35 Marks)

BUSINESS ORGANISATION AND PRINCIPLES OF MANAGEMENT:

1. Business System
2. Business Ownership and size.
3. Financial Function of Management
 - (i) Financial Planning and Capital Structure.
 - (ii) Methods of Financing.
4. Nature and process. Management
Introduction to Management, Development of Management, Thought, Approaches to Managerial analysis, Management Process & Co-operation, Managerial analysis, Managerial Hierarchy or levels, Management and Society.
5. Organization
Organisation, Theory, Designing of Organisation Structure, Authority and Responsibility, Line & Staff Relationship. Forms of Organisation Structure, Groups in Orgination, Organizational Changes and Development.

Directing Human Sector in Organisation,
Motivation Communication Leadership.

Allocation of Marks and No. of Questions:

Part-A	30 Marks
Part-B	35 Marks
Part-C	35 Marks
Total	100 Marks

Part-A

1.	5 Objective Questions of 1 Mark each	5 Marks
2.	One Question of 10 Marks (It will have an alternative Question)	13 Marks
3.	1 question of 12 Marks	12 Marks
		Total: 30 Marks

Part-B

4.	5 Objective Questions of 1 Mark each	5 Marks
5.	3 Questions of 10 Marks. (Out of 3, one will have an alternative question)	30 Marks
		Total: 35 Marks

Part-C

6.	5 Objective Questions of 1 Mark each	5 Marks
7.	3 Questions of 10 Marks. (Out of 3, one will have an alternative question)	30 Marks
		Total: 35 Marks

Books Recommended:

- Fundamental of Business Organization & Management by Y.K. Bhushan.
- Principals and Practice of Management by L.M.Prashad.
- Industrial Engineering & Management by O.P. Khanna.
- Essentials of Management by Harold Koontz Gyrill O Donnell Heinz Weihrich.
- Company Act 1956.
- Book on Computers

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PAPER-VIII

Time Allowed: 3 Hours

Max.Marks 100

PART-A **(COMMERCIAL AUDITING)**

(50 Marks)

- 1) Principals of Auditing
- 2) Auditing of Cash Transactions.
- 3) Audit Programme, Audit Notes.
- 4) Standard Auditing Practices.
- 5) Evaluation of Internal General Control System.
- 6) Internal Audit and Management Audit.
- 7) Investigations.
- 8) Propriety Audit.
- 9) Auditing in Commercial environment.
- 10) Tax Audit.

PART-B **(COMPANY AUDITING)**

(30 Marks)

- 1) Appointment of Auditors of Govt. Company.
- 2) Remuneration of Auditors.
- 3) Qualification and disqualification of auditors.
- 4) Auditors' Report.
- 5) Manufacturing and other Companies Auditor's Report Rules, 1988.
- 6) Audit by C&AG of India of Govt. Companies.
- 7) Balance Sheet Audit.
- 8) Cost Audit.
- 9) Auditor's qualification in Audit Report.

PART-C **(PRECIS AND REPORT)**

(20 Marks)

Precis
Drafting of Report to Management.

Allocation of Marks and No. of Questions:

Part-A	50 Marks
Part-B	30 Marks
Part-C	20 Marks
Total	100 Marks

(50 Marks)

Part-A

1.	10 Objective questions of 1 Mark each	=	10 Marks
2.	4 Questions of 10 Marks each (Out of 4, one will have an alternative Question)	=	40 Marks
	Total:	=	50 Marks

Part-B**(30 Marks)**

- | | | |
|----|--|----------|
| 3. | 5 objective questions of 1 mark each | 5 Marks |
| 4. | 2 Questions
(Out of 2, one will have an alternative Question) | 25 Marks |

Total 30 Marks**PART-C****(20 Marks)**

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|----|----------------------------|-----------|
| 5. | (a) Precis | 10 Marks. |
| | (b) Drafting of Report. | 10 Marks. |

Total 20 Marks**Books Recommended:**

Practical Auditing – G.V. Ghatalia.
Contemporary Auditing – Kamal Gupta
Principles and Practices of Auditing – J.R. Batliboi
Auditing – T.R.Sharma
Book on Precs & Drafting of Report

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PAPER-IX

Time Allowed: 3 Hours

Max. Marks 100

PART-A **Company Law – Companies Act 1956** **(30 Marks)**

- Meaning of Company – Procedure for its formation.
- Provisions relating to Memorandum of Association, Articles of Association & Common Seal.

- Section 94 regarding increase in authorised share capital
- Section 159 to 162 provisions relating to Annual Returns
- Section 166, 189 & 210 i.e. provisions relating to Annual General Meeting, Ordinary & Special Resolutions, approval/adoption of Profit & Loss Account and Balance Sheet respectively.

- Section 209 – regarding books of accounts to be maintained by a Company.

- Section 215, 217, 220 regarding authentication of Balance Sheet, Profit & Loss Account, Directors Report and Filing of Accounts with Register of Companies.

- Section 224 to 233 B regarding Appointment, remuneration Powers & Duties of Auditors and other matters concerning to audit of accounts including cost accounts.

- Section 274 regarding disqualification of directors, Section 309 to section 311 regarding remuneration of Directors.

- Section 292A regarding regarding constitution of Audit Committee.

- Section 289 regarding passing of Resolutions by the Board of Directors through circulation.

- Section 205, 205A regarding dividends.

- Section 292 & 293 relating to matters, which can be discussed at the Board meeting and the Shareholders Meeting.

- Section 372 relating to ceiling of Inter Company Loans & Investments.
- Definitions: Govt. Company, Public Ltd. Company, Pvt. Ltd. Company, Authorised Capital, Paid up Capital, Issued Capital, Share Debenture, Fixed charge & floating charge. Holding Co., Subsidiary Company.

PART-B **Industrial Laws:** **(30 Marks)**

- a) Industrial Disputes Act, 1947.
- b) Factories Act, 1948.
- c) EPF & MP Act, 1952
- d) Workmen's Compensation Act, 1923.
- e) Payment of Bonus Act.
- f) Payment of Gratuity Act.

PART-C Other Laws:

(40 Marks)

- a) Central Sales Tax Act.
- b) Indian Contract Act.
- c) Negotiable Instrument Act.
- d) Income Tax Act. (Salary Income, House Property, Income from Other Sources, TDS, Returns of Income & TDS, deductions & Rebates).
- e) The Arbitration & Conciliation Act, 1996.

Allocation of Marks and No. of Questions:

Part-A	30 Marks
Part-B	30 Marks
Part-C	40 Marks

Total 100 Marks

Part-A

1. 5 Objective questions of 1 Mark each 5 Marks
2. 2 Questions of 10 Marks each 20 Marks
(Out of 2, One shall have an alternative Question)
3. One Sub-Question of 5 Marks 5 Marks

Total: 30 Marks

Part-B

4. 5 Objective Questions of 1 Mark each 5 Marks
5. 2 Questions of 10 Marks each 20 Marks
(Out of 2, one shall have an alternative Question)
6. One Sub- Question of 5 Marks 5 Marks
(3 questions to be attempted)

Total: 30 Marks

PART-C

7. 5 Objective Questions of 1 Mark each 5 Marks
8. 2 Questions of 10 Marks each 20 Marks
9. 1 Practical Question of 15 Marks. 15 Marks

Total: 40 Marks.

Books Recommended.

Part-‘A’

Relevant Bare Acts, N.D. Kapoor, P.L. Mailk & Publication of Institute of Company Secretaries of India.

Part-‘B’.

Dr. Avtar Singh, M.C. Bhandari & Publication of Institute of Company Secretaries of India.

Part-‘A’

Relevant Bare Acts, Dr. Vinod. K. Singhania, N.D. Kapoor.

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