No.IIE-153/2022- 7284 /OSSC;

Date: 23.12.2022

## Corrigendum to Advertisement No.IIE-153/2022-7257/OSSC Dated 22.12.2022

Subject: Corrigendum regarding inclusion of "Accountancy Test" in the Main Examination of the advertisement for recruitment to the post of Accountant under the Director of Municipal Administration, H & UD Department, Government of Odisha.

- 1. Pursuant to the Commission's Advertisement No. No.IIE-153/2022-7257/OSSC Dated 22.12.2022, it is informed to all concerned that "Accountancy Test" is included in the Syllabus in addition to the "Mathematics Test" of Main Examination for the post of Accountant under the Director of Municipal Administration. As such the word "Mathematics Test/ Mathematics" wherever appears in the advertisement is replaced with the word "Mathematics and Accountancy Test" especially Para-4, Para-8.
- 2. The detail Syllabus of the "Accountancy Test" is included with this corrigendum advertisement. Annexure-'C' is accordingly amended. The candidates are advised to visit the website of the Commission to know the detail syllabus of "Accountancy Test".
- 3. It is further notified that candidates minimum Ten (10) times of the number of vacancies advertised shall be called for Main Written Examination. The relevant portion under Clause- 4 of the Advertisement is amended accordingly.

By order of the Commission

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## **Detailed Syllabus of Accountancy Test**

Subject	Syllabus
Book keeping and Accountancy	<ul> <li>Accounting-meaning, nature, functions, and usefulness, types of accounting, accounting equation, generally accepted accounting principles, concepts, and conventions.</li> <li>Accounting process: journals and ledger leading to</li> </ul>
	the preparation of trial balance and preparation of final accounts with adjustments.
	o Preparation of bank reconciliation statement.
	o Rectification of errors.
	<ul> <li>Accounting for depreciation-need, significance, and methods of providing depreciation.</li> </ul>
	<ul> <li>Receipts and payments account and income and expenditure account and balance sheet.</li> </ul>
	<ul> <li>Single entry system – Preparation of accounts from incomplete records.</li> </ul>
	o Partnership accounts:
	(i) Fundamental – capital-fixed and fluctuating, adjustments for change in profit sharing ratios, revaluation of assets, and treatment of goodwill.
	(ii) Reconstitution of the firm – Admission, Retirement, and Death of a partner including treatment of life policy.
	o Insurance claims.

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