

**RAJASTHAN PUBLIC SERVICE COMMISSION, AJMER**  
**SYLLABUS FOR COMPETITIVE EXAMINATION FOR THE**  
**POST OF LECTURER IN ACCOUNTANCY AND**  
**BUSINESS STATISTICS FOR COLLEGE EDUCATION**  
**DEPARTMENT**  
**PAPER – I**

- A Financial Accounting:**  
Conceptual Framework of Accounting, Accounting Standards in India, Introduction of IFRS, Issue, Forfeiture and Redemption of Shares & Debentures, Buy back of Shares, Preparation & Presentation of Final Accounts of Companies as per Schedule III of Companies Act 2013. Internal Reconstruction and Amalgamation. Preparation of Consolidated Financial Statements of Holding Companies. Value Added Statement, Environmental Accounting, Social Accounting, Human Resource Accounting.
- B Cost Accounting:**  
Concept of Cost & Cost Control, Cost Accounting Methods, Marginal Costing and Break-Even Analysis, Decision based on Marginal Costing, Budgetary Control and Preparation of Various type of Budgets, Standard Costing and Ascertainment of Material, Labour and Overhead Variances. Activity Based Costing – its application and limitations.
- C Management Accounting:**  
Objectives and Scope of Management Accounting, Ratio Analysis and Preparation of Funds Flow Statement and Cash Flow Statement. Capital Structure Theories and Decisions, Cost of Capital, Working Capital Management, Capital Budgeting Decisions, Dividend Decisions.

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Note :- **Pattern of Question Paper**

- 1. Objective type paper**
- 2. Maximum Marks : 75**
- 3. Number of Questions : 150**
- 4. Duration of Paper : Three Hours**
- 5. All questions carry equal marks.**
- 6. There will be Negative Marking.**