

આસીસ્ટન્ટ એકાઉન્ટન્ટ ની લેખિત પરીક્ષાનો સિલેબસ
કુલ ગુણ-૧૦૦ કુલ પ્રશ્નો-૧૦૦
માધ્યમ-અંગ્રેજી (નેગેટીવ માર્કિંગ નથી)

Sr No	Particular	Marks
1	General Knowledge , Current Business and economic affairs	15
2	Goods and Service Tax Act, 2017 (<i>as amended from time to time</i>)	25
3	Income Tax Act 1961 (Relevant for FY 2023-24; AY 2024-25)	25
4	Financial Management, Financial Account - Cost Accounting	10
5	Accounting Standards, Accounting Concept and Accounting Convention	10
6	Rera Act, Rules and Regulation	10
7	EPF Act 1952 & ESIC Act, 1948 (<i>as amended from time to time</i>)	5
		100

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1	General Knowledge , Current Business and economic affairs	15
2	Goods and Service Tax Act, 2017 (<i>as amended from time to time</i>)	25
	Structure of GST	
	GST Council, GST Network	
	Registration	
	Levy and collection of GST	
	Time, Value and Place of Supply	
	Exemptions from GST	
	Tax Invoice, Bill of Supply, Debit note, Credit note	
	GST TDS, Return Filling , Audit, Advance Ruling, Appeal and Revision	
	Other provisions related to Supply by / to Local Authority	
3	Income Tax Act 1961 (Relevant for FY 2023-24; AY 2024-25)	25
	Basis of Charges and rates of Income Tax	
	computation of taxable income under various heads	
	Advance tax, Tax deduction at Source - Tax Collection at source	
	Exempted & tax deductible income	
	Set off and carry forward of losses	
	filling of returns, Tax audits, different types of assessment; defaults and penalties	
	Advance Ruling	
	Appeals and Revision, Settlement of tax cases	
4	Financial Management , Financial & Cost Accounting	10
	Objective and scope of financial management	
	Financial analysis through ratio	
	Source of Finance	
	capital budgeting & capital Investment Decision	
	capital structure and cost of capital	
	Working Capital Management	
	Maraginal Costing - Breakeven Analysis	
	Standard costing - Variance Analysis	
	Leverages	
	Money Market and Capital market	
	working of Stock Exchanges in India NSE BSE, Regulatory Authorities: SEBI & rating agencies	
5	Accounting Standards, Indian Accounting Standards, Accounting Concept and Accounting Convention	10
6	Rera Act, 2016	10
	Gujarat Real Estate (Regulation and Development) (General) Rules, 2017	
7	EPF Act 1952 & ESIC Act, 1948 (<i>as amended from time to time</i>)	5
		100

