

ડેપુટી ચીફ એકાઉન્ટન્ટની 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	10
2	Goods and Service Tax Act, 2017 <i>(as amended from time to time)</i>	20
3	Income Tax Act 1961 (Relevant for FY 2023-24; AY 2024-25)	20
4	Financial Management, Financial Account - Cost Accounting	10
5	Accounting Standards, Accounting Concept and Accounting Convention	10
6	Accounting and Auditing Provision related to GPMC Act	10
7	Rera Act, Rules and Regulation	10
8	RTI Act, 2005 and Rule <i>(as amended from time to time)</i>	5
9	EPF Act 1952 & ESIC Act, 1948 <i>(as amended from time to time)</i>	5
		100

Sr No	Particular	Marks
1	General Knowledge , Current Business and economic affairs	10
2	Goods and Service Tax Act, 2017 <i>(as amended from time to time)</i> 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	20
3	Income Tax Act 1961 (Relevant for FY 2023-24; AY 2024-25) 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	20
4	Financial Management , Financial & Cost Accounting 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 Marginal 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	10
5	Accounting Standards, Indian Accounting Standards, Accounting Concept and Accounting Convention	10
6	Accounting and Auditing Provision related to GPMC Act	10
7	Rera Act, 2016 Gujarat Real Estate (Regulation and Development) (General) Rules, 2017	10
8	RTI Act, 2005 and Rule <i>(as amended from time to time)</i>	5
9	EPF Act 1952 & ESIC Act, 1948 <i>(as amended from time to time)</i>	5
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