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भारत संचार निगम लिमिटेड
भारत सरकार का उद्यम)
कार्मिक शाखा, निगम कार्यालय
चौथा तल, भारत संचार भवन,
जनपथ, नई दिल्ली

No. BSNLCO-PERS/15(12)/1/2022-PERS1   **Dated 16-05-2023**

To

All Heads of Telecom Circles/Administrative Units,
BSNL

Subject: **Scheme and Syllabus of LICE for promotion from JAO to AO level of Finance Stream.**

The undersigned is directed to enclose herewith the Scheme and Syllabus of LICE for promotion from JAO to AO level of Finance Stream for wide publicity among the executives of BSNL.

Encl: As above

(जी.पी .विश्नोई/ G.P. VISHNOI)
उप महाप्रबंधक)कार्मिक-डीपीसी-एसएम(
Dy. General Manager (Pers-DPC-SM)

Copy to:

1. PPS to CMD, BSNL.
2. PPS to functional Directors of BSNL Board.
3. PPS to CVO, BSNL.
4. All CGMs/PGMs/Sr.GMs/GMs, BSNL CO.
5. All Heads of cadre controlling authorities.
6. General Secretary, AIGETOA/SNEA/SEWA.
7. OL Section for Hindi version.
8. BSNL Intranet portal.

(मूल चंद/Mool Chand)
सहायक महाप्रबंधक)कार्मिक नीति(
Assistant General Manager (Pers. Policy)

Scheme and syllabus for the Limited Internal Competitive Examination (LICE) for promotion to the grade of Accounts Officer (AO) of Finance Stream

1. Scheme of Examination

1.1. The examination will consist of two sections as given below:

Papers	Maximum Marks	Duration
(i) Written Test (Core)	120 marks (120 Questions)	
(ii) Written Test (Common)	60 marks (60 Questions)	3 Hrs.
Total	**180 marks**	

Note:
(a) The examination will be conducted in one shift of 3 hrs. duration.
(b) The examination will be multiple choice objective type with negative marking. For each correct answer 01 mark will be awarded and for each wrong answer (-)0.25 marks will be awarded.

1.2. Determination of final merit list:

Score = Candidate Marks in Written Test (Core) plus Candidate Marks in Written Test (Common)
Final merit list shall be published based on Score
Qualifying Marks [Score i.e. Written test (Core) and Written test (Common) put together]: OC-50%; SC/ST-45%, PwBD-45% if sufficient PwBD candidates are not available on prescribed standards.

2. Syllabus:

2.1 Syllabus for Written Test (Core) – Finance:

Sl. No.	Topic	Topic sub heading	Weightage (in %)
1	Accounting standards	• Indian Accounting Standards • Indian Financial Reporting Standards (IFRS) • Global Financial Reporting Standards (GFRS)	10
2	Advanced Accounting	• Preparation of Financial Statements – P&L / BS • Disclosure of Accounting Policies • Valuation of Inventories • Cash Flow Statements • Depreciation Accounting • Revenue Recognition • Accounting for Fixed Assets • Merger of Public holding Corporations • Alteration of share capital • Equity shares with differential rights • Under writing of shares & debentures • Redemption of debentures • Buyback of securities • Acquisition, amalgamation & reconstruction • Accounting for special transactions • Accounting in Computerized environment SAP	30

16/05/2023

3	Taxation Rules	• Indirect Tax –
		    o GST Laws, Computation of GST liability
		    o Tax invoice; Credit / debit notes; e-Way bill; Input Tax credit; GST returns
		    o Levy & collection of CGST and IGST
		    o Exemption from Tax; Composition Levy
		 • Direct Tax-
		    o Computation of Income
		    o Aggregation; set off; carry forward of losses
		 • Deductions
		    o Advance tax; TDS; TCS; Self-assessment
			30

4	Cost accounting	• Cost elements; preparation of cost sheets • Cost accounting system: material/employee/direct expenses/overheads/ABC analysis • Process / operation costing • Costing of service sector • Cost controls: standard/marginal costing • Budgetary controls	10
5	Audit & Assurance	• Audit concepts • Engagement standards • Documentations & evidence • Risk assessment & Internal control • Fraud and responsibilities of auditor in this regard • Audit in automated environment • Audit report	10
6	Telecom Billing	• Revenue Assurance • Collection	10

2.2 Syllabus for Written Test Technical (Common):

1	IT Tools	• MS office: Word, Excel, Power Point • E office: Configuration, Usage and Reports • ESS workflows
2	Planning & Operation	• ERP processes • IPMS • GeM, CPP, MSTC • BSNL CDA Rules • Energy Conservation OORJA APP (Project OJAS) • Procurement Manual
3	General Admn.	• RTI, PGRMS, Grievance Redressel Mechanism • Contract Management
4	Spectrum & Licensing	• Types of Telecom License • USO Framework
5	TRAI regulations	• TRAI QoS
6	Project Management	• Project evaluation (Payback / NPV/RoI) • Project Budgeting and RE/BE • Project monitoring (CPM/PERT) • Capitalisation, WIP, Depreciation and Scrapping

Rawat
16.05.2023