

SYLLABUS FOR COMPUTER BASED RECRUITMENT TEST (CBRT)
FOR THE POST OF ASSISTANT DISTRICT EDUCATIONAL INSPECTORS/
TEACHER GRADE –I (BOOK KEEPING AND ACCOUNTANCY)
UNDER
DIRECTORATE OF EDUCATION
(Advt No. 04 Year 2023)

- I. General English including Grammar - 05 marks
- II. General Knowledge, Current Affairs and Events of National and International Importance - 10 marks
- III. Logical Reasoning and Analytical Ability - 10 marks
- IV. Core: - 50 marks

PART-I(30 Marks)

Unit I - Introduction to Accounting.

Accounting, Theory base of accounting, recording of transactions, Bank Reconciliation Statement, Trial Balance and Rectification of Errors, Depreciation, Provisions and Reserves, Bills of Exchanges and Promissory Notes, Cash Book, Inventories, Consignment, Sale of goods on Approval or Return Basis, Journal, Ledger, Subsidiary Book. Concepts, Conventions, and Indian Accounting Standards, IFRS, GAAP.

Unit II – Partnership Firm.

Partnership, Limited Liability Partnership, Accounting for Partnership, Reconstitution of Partnership Firm, Admission of partner, Retirement of partner, Death of a partner. Dissolution of Partnership, Profit, and Loss Appropriation Account, Capital Account of Partners, Fixed and Fluctuating Capital, Treatment of Goodwill in partnership accounts, Methods of Goodwill Valuation, Valuation of Goodwill on the admission of a partner, and profit-Sharing Ratio.

Unit III - Financial Statements and Database Management.

Financial Statements, Financial Statement Analysis, Ratio Analysis, Trend Analysis, Comparative Statement, Common Size statement, Limitation of Financial Analysis, Cash Flow Statement, Account of Incomplete records, Double Entry system, Application of computer in accounting, Computerised Accounting System, Structuring Database for Accounting, Accounting system using the database management system.

Unit IV - Final Accounts.

Preparation of Final Accounts of Sole Proprietors, Final Accounts of Manufacturing Entities, Final Accounts of the Company, Financial Statements of Not-for-Profit Organisations. Receipt and Payment Account, Income and Expenditure Account, Balance Sheet.

Unit V - Share Capital

Share Capital, Accounting for Share Capital, Issue of Shares, Preference Shares, Issue of Preference Shares, Redemption of Preference Shares, Types of Preference Shares, Debentures, Issue of Debentures, Redemption of Debentures, Debenture –Types, Rules Regarding Issue of Debenture. Accounting for Debentures. Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission.

PART-II (20 Marks)

I: The Teacher In The Emerging Indian Society

- Relationship between Philosophy and Education
- Educational Provisions in the Constitution of India
- Naturalism, Pragmatism, Humanism
- Socialization and Education - The role of family, peer group, school and the media of communication
- Education and Social Stratification
 - Inequalities of educational opportunity: religion, caste, class and gender
 - Social determinants of educability
 - The role of education in mobility
 - Education and Social Change

II: Psychology of the Learner and Learning

- The role of heredity and environment in development.

- Cognitive Development (Piaget)
- Characteristics of Adolescence (physical, mental/cognitive, emotional, social).
- Gardner's theory of multiple intelligences,
- Dealing with Individual Differences
 - Children with learning disabilities
 - Emotionally disturbed children
 - Gifted students
 - Fostering creativity in students

Information Processing (Sensory register, STM and LTM)

- Classroom implications of the Information Processing Theory
- Forgetting and causes of forgetting
- Constructivist view of learning
- Critical thinking
- Transfer of learning
- Classroom implications of the Cognitive Learning Theory
- Intrinsic and Extrinsic Motivation
- Classroom climate and group dynamics

III: Evaluation and Assessment

- Concept and Function of Educational Evaluation
 - Basic types of Evaluation
 - Placement, Formative Diagnostic, Summative Evaluation
- Phases of Evaluation
 - Collecting evidence...- Forming judgements - Taking decisions
- Taxonomy of Educational Objectives
 - Various steps of setting a question paper: Blue print, preparation of test items, review of test items, scoring key
- Need for grading
 - Direct grading versus indirect grading
 - Absolute grading versus relative grading
- Continuous Internal Assessment - Need, Areas, Advantages
- Portfolio Assessment

IV: Educational Technology

- Components of an Instructional System
 - Application of Systems Approach to planning lessons and instructional Material.
 - Communication – meaning, modes and functions
 - Communication Process (Communication cycle)
 - Barriers to communication and overcoming these barriers
 - Kinds of Communication
 - Verbal communication - improving listening and speaking skills
 - Non verbal Communication - Art, Forms, Symbols, Appearances and Body language (Touch, Facial expression, Eye contact).
 - Improving non-verbal communication
- Dale's cone of experiences
- Computer assisted learning
- Subject specific software and its uses
 - General educational software e.g. encyclopaedia
 - Computers for simulation, drill/practice, educational games and tutorials
 - Computer aided evaluation
 - Advantages and Limitations in the use of computers

Note:

Duration for C.B.R.T : 90 Minutes

Maximum Marks for C.B.R.T : 75 Marks