To
1. All CGMs/IFAs of Telecom Circles of BSNL.
2. All CGMs/IFAs of Metro Telecom Districts of BSNL.
3. All other Administrative Units in BSNL.

Subject: Forwarding of Revised Scheme and Syllabus for Limited Internal competitive Examination (LICE) for filling up posts in the cadre of Junior Accounts officer under both 40% and 10% quota - reg.

In super cession of this office letter no. 17-3/2000-SEA-II dated 13.08.2002, the revised scheme and syllabus of Limited Internal Competitive Examination (LICE) for filling up posts in the cadre of JAO common for both 40% and 10% quota is annexed herewith for information and necessary action. It shall be applicable for the examinations to be held forthwith.

This issues with the approval of Competent Authority.

Encl.: Annexure (3 pages)

(Sudhira Sabharwal)
Assistant General Manager (SEA)

Copy to:
1. PS to MOC&IT/MOS (C&IT).
2. PPS to CMD BSNL.
3. Director (HR)/ (Finance)/ (CFA)/ (CM)/ (Enterprise) BSNL CO.
4. Executive Director (Finance)/ (CA)/ (CN) BSNL CO.
5. GM (F.P)/ (Estt.)/ (Pers.)/ (Rectt.)/ (Trg.) BSNL CO.
6. DDG (FEB), DOT.
7. All Unions/Associations concerned.
8. OL section for Hindi version.
9. Intranet BSNL.
10. Spare Copy.
Annexure

Subject: Scheme and syllabus for the Limited Internal Competitive Examination (LICE) for filing up vacancies in the cadre of Junior Accounts officer (JAO) under 40% and 10% internal quota.

1. SCHEME OF EXAMINATION:-

1.1 The examination will consist of 2 papers having two parts each as per detail given below:

<table>
<thead>
<tr>
<th>Paper</th>
<th>Part</th>
<th>Maximum Marks</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper-I</td>
<td>PART-A- Advanced Financial and Management Accounting</td>
<td>240 (60 Question of 4 marks each)</td>
<td>2 hrs</td>
</tr>
<tr>
<td>Paper-I</td>
<td>PART-B- Business &amp; Economic Laws</td>
<td>160 (40 Question of 4 marks each)</td>
<td></td>
</tr>
<tr>
<td>Paper-I</td>
<td>TOTAL</td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>Paper-II</td>
<td>PART-A- Telecom Revenue</td>
<td>200 (50 Question of 4 marks each)</td>
<td></td>
</tr>
<tr>
<td>Paper-II</td>
<td>PART-B- Service Rules, Budget &amp; Banking</td>
<td>200 (50 Question of 4 marks each)</td>
<td></td>
</tr>
<tr>
<td>Paper-II</td>
<td>TOTAL</td>
<td>400</td>
<td></td>
</tr>
</tbody>
</table>

1.2 The minimum qualifying marks in the examination will be as given below:

<table>
<thead>
<tr>
<th>Category</th>
<th>In each Part</th>
<th>In each Paper</th>
<th>In Aggregate</th>
</tr>
</thead>
<tbody>
<tr>
<td>OC</td>
<td>30%</td>
<td>30%</td>
<td>37%</td>
</tr>
<tr>
<td>SC/ST</td>
<td>23%</td>
<td>23%</td>
<td>30%</td>
</tr>
</tbody>
</table>

There will be negative marking. For each wrong answer 25% of the mark of that question will be deducted.
2. SYLLABUS:

2.1 Paper-I : 400 Marks

2.1.1 Part-A–Advanced Financial and Management Accounting 240 Marks

1. Accounting concepts, Principles and policies.
2. Accounting Standards.
3. Double Entry Accounting.
4. Trial Balance and Final Accounts.
5. Financial Statement Analysis.
7. Time value of Money.

Reference books:
2) Cost and Management Accounting by Dr. S.N Maheshwari.

2.1.2 Part-B – Business and Economic Laws 160 Marks

1. Company Law
2. Income Tax
3. Central Excise and Service Tax Rules.
7. RTI Act.
8. EPF Act.

2.2 Paper-II: 400 Marks

2.2.1 Part-A – Telecom Revenue 200 Marks

(A). Landline, Broadband and Mobile Services

1. Provision of new telephone connections.
2. Shifting, transfer and name transfer
3. Issuance of bills, realization, disconnection and reconnection of telephones
4. Preparation of Sub Ledger and its Review
5. Accounting of Telephone Revenue
6. Telephone facilities to Hon MPs
7. Permanent disconnection of telephones, settlement of account and refund or recovery of outstanding amount after permanent disconnection of telephones. Writing off of non-recoverable telephone dues.
8. Prepaid telephone service of Mobile and ITC.
9. Value Added Services in Landline, Broadband and Mobile Services
10. Service Tax and Sales Tax provisions on Telecom Services
11. Provisions of Services Telephones and concessions given on Service telephones.
12. Interconnection Billing

(B). Other Telecom Services- Leased Circuits, WLL (CDMA), WIMAX and FTTH Services in BSNL

(C) Prevailing Tariff of various telecom Services and provisions regarding Discounting to Enterprise customers

(D). Indian Telegraph Act, Indian Telephone Rules

Reference Books and other Sources

1. Swamy's Treatise on Telephones Rules.
2. Orders issued by respective sections of BSNL on Telephone Revenue and uploaded on BSNL Intranet portal.

2.2.2 Part-B – Service Rules, Budget & Banking 200 Marks

Service Rules & Procedures:

1. FR &SR
7. BSNL CDA Rules.
8. Schedule of financial powers of BSNL officers.
10. Schedule to BSNL Accounts.

Budget & Banking:

1. Budgetary Control.
2. Cash & Capital Budgeting
3. Working Capital Management