

ANNEXURE - I

TAMILNADU GENERATION AND DISTRIBUTION CORPORATION LTD

SYLLABUS

PART - I & PART - II	English Logical Reasoning General Knowledge
PART - III	Financial and Cost Accountancy

FINANCIAL AND COST ACCOUNTANCY (COST ACCOUNTANCY)

PART -III

1. Accounts Company Accounts – Departmental accounts and Branch accounts including foreign exchange – Co-operative accounts – Cost Accounts of Industrial undertaking – under special statutes such as Electricity, Water supply, Public works, State Public Sector undertakings etc.
 2. Funds Management: Sources of Capital – Co-operative societies. State financial Corporations, secured and unsecured advances. Credit instruments, working capital management – Cash receivables, stocks and creditors. Fund flow Analysis - Sources and applications.
 3. Auditing: Vouching – Internal Audit and Internal control – Cost Audit and Cost Control- Special Audit – Management Audit – Government and Commercial Audit – Investigation – Duties and Liabilities of Auditors – Tax Audit.
 4. Taxation: Corporate Taxation as applicable to Government undertakings. Co-operative societies- tax planning for companies viz- PSUS- Personal Taxation and Capital Gains- Assessments.
 5. Commercial Law: Company Law (Formation of Companies – Meetings – Directors) Factories Act – ESI – Gratuity Act Trade Union Act – Industrial Disputes Act – Sale of Goods Act – Negotiable Instruments Act - Bonus Act. Workmen compensation Act - payment of wages Act – Minimum wages Act- Law and practice of Banking.
 6. Management Accountancy: Activity based approaches to management and cost analysis: - Problems of common costs in manufacturing and service industries – Techniques for profit improvement, Cost reduction, ratio analysis.
 7. Cost Accountancy: Target costing, Cost ascertainment and pricing of products and services, transfer pricing.
 8. Project appraisal: Use of discounted cash flow: payback and rate of return concepts: replacement theory, abandonment and Sensitivity analysis Post Project appraisal and audit.
 9. Variance Accounting: Work measurement and cost engineering: zero base and incremental approaches standard process costing, mix and yield variances.
 10. Marginal costing, break even analysis. Margin of safety , Profit – volume- ratio.
- Management Information system – Data processing – system design and analysis.