



78

**BHARAT SANCHAR NIGAM LTD.**

Bharat Sanchar Nigam limited  
(A Govt. of India enterprise)  
Corporate Office, SEA Section,  
7<sup>th</sup> Floor, Bharat Sanchar Bhawan  
Harish Chander Mathur Lane, Janpath  
New Delhi -110 001.

No. 4-22/2013-SEA  
Dated: 27.02.2014.

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 supercession 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.

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**Annexure**

**Subject:** Scheme and syllabus for the Limited Internal Competitive Examination (LICE) for filling 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:

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

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

Category	In each Part	In each Paper	In Aggregate
OC	30%	30%	37%
SC/ST	23%	23%	30%

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.
6. Cash and Fund Flow Statement.
7. Time value of Money.
8. Cost of Capital.
9. Cost Concepts and Components.
10. Marginal Costing and Decision Making.

#### Reference books:

- 1) Advanced Accounts by M.C Shukla & T.S Grewal.
- 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.
4. Contract Act.
5. Negotiable Instrument Act.
6. Consumer Protection Act.
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

- internal
- (8)
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
2. CCS (Pension) Rules 1972.
3. CCS (Leave) Rules 1972.
4. CCS (Commutation of Pension) Rules 1981.
5. CCS (Joining Time) Rules 1979.
6. GPF (Central Service) Rules 1960.
7. BSNL CDA Rules.
8. Schedule of financial powers of BSNL officers.
9. P&T FHB Vol. I
10. Schedule to BSNL Accounts.

#### Budget & Banking:

1. Budgetary Control.
2. Cash & Capital Budgeting
3. Working Capital Management
4. Banking Sector in India – Concepts, Structure and operation.



82

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**CORRIGENDUM**

**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.

The undersigned is directed to refer to this office letter of even no. dated 27.02.2014 on the subject mentioned above and to state that in Para 1.1 of Annexure to the letter "the examination will consist of 2 papers having two parts each" may be read as under:

"The examination will be of objective type with negative marking and it will consist of 2 papers having two parts each."

All the other content of the letter dated 27.02.2014 along with its annexure will remain unchanged.

*Sudhira*

(Sudhira Sabharwal)

Assistant General Manager (SEA)

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3. Director (HR)/ (Finance)/ (CFA)/ CM/ (Enterprise) BSNL CO.
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