

COAL INDIA LIMITED
RECRUITMENT OF MANAGEMENT TRAINEES 2016-17
SYLLABUS FOR PAPER-I :COMMON FOR ALL DISCIPLINES

General Knowledge/awareness

Everyday Science, Scientific Research, Sports, Indian Culture, Indian History, Indian national movement, World & Indian Geography, Natural resources Indian Economy, Indian Polity, Indian Constitution, National & International current affairs, Environment, India's Agriculture, Trade & Commerce, Basic Information technology.

Numerical ability

Number System, decimals, fractions and relationships between numbers, Percentage. Ratio & Proportion, Square roots, Averages, Interest, Profit and Loss, Discount, Mixture and Allegation, Time and distance, Time & Work, Basic algebraic identities of School Algebra, , Factor, Heights and Distances. A.P. & G.P. Series

Reasoning

Analogies, similarities and differences, space visualization, spatial orientation, problem solving, analysis, judgement, decision making, Visual memory, discrimination, observation, relationship concepts, arithmetical reasoning and figural classification, arithmetic number series, non- verbal series, coding and decoding, Word Building statement conclusion, syllogistic reasoning , puzzle, Venn Diagrams , Space Visualization , Symbolic/Number Classification, Figural Classification etc.

General English

Error recognition, fill in the blanks (verbs, Preposition etc.) synonyms, antonyms, spelling/detecting Mis-spelt words, idioms & phrases, one word substitution, sentences structure, Sentence completion, shuffling of sentence parts, shuffling of sentences in a passage, comprehension passage

COAL INDIA LIMITED
RECRUITMENT OF MANAGEMENT TRAINEES 2016-17
SYLLABUS FOR PAPER-II : FINANCE & ACCOUNTS(Post Code 22)

Accounting

Accounting Standards, Introduction to Accounting Standards, Overview of Accounting Standard AS 1: Disclosure of Accounting Policies, AS 2: Valuation of Inventories AS 3: Cash Flow Statements, AS 6: Depreciation Accounting, AS 7: Construction Contracts, AS 9: Revenue Recognition, AS 10: Accounting for Fixed Assets, AS 13: Accounting for Investments, AS 14: Accounting for Amalgamation - Financial statements of Company- Preparation of financial statements- Cash flow Statement (Profit and Loss Account, Balance Sheet and Cash Flow Statement)-Profit/Loss prior to incorporation- Accounting for Bonus Issue, Amalgamation and Reconstruction, Average Due Date and Account Current, Self-Balancing Ledgers, Financial Statements of Not-for-Profit Organizations, Accounts from Incomplete Records, Accounting for Special Transactions

- (a) Hire purchase and installment sale transactions
- (b) Investment accounts
- (c) Insurance claims for loss of stock and loss of profit. Issues

in Partnership Accounts

Accounting in Computerized Environment

Business Laws

The Indian Contract Act, 1872, the Negotiable Instruments Act, 1881, The Payment of Bonus Act, 1965, The Employees' Provident Fund and Miscellaneous Provisions Act, 1952, The Payment of Gratuity Act, 1972

Company Law

The Companies Act, 2013, Preliminary, Prospectus, Share and Share capital

Cost Accounting

Introduction to Cost Accounting, Materials, Labor, Overheads, Non-Integrated Accounts, Methods, Job and Batch, Contract, Operating, Process and Operation, Standard Costing, Marginal Costing, Budgets and Budgetary Control

Financial Management

Scope and Objectives of Financial Management, Time Value of Money, Financial Analysis and Planning, Financing Decisions, Types of Financing, Investment Decisions, Management of working capital

Tax

The Income-tax Act, 1961, Basic concepts, Residential status and scope of total income, Incomes which do not form part of total income (Sec 10), 5 Heads of income, Provisions of Clubbing, Set-off and carry forward of losses, Deductions from gross total income, Computation of total income and tax payable. Provisions concerning Advance tax and TDS, Provisions for filing of return of income.

Central Excise, Customs Duty and Service Tax, TDS under various Sections, Filing of e-TDS Return, DVAT, Central Sales Tax Act and highlights of Proposed Goods and Services Tax Act (GST).

Advanced Accounting

Conceptual Framework for Preparation and Presentation of Financial Statements
Accounting Standards

AS 4: Contingencies and Events occurring after the Balance Sheet Date

AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies

AS 11: The Effects of Changes in Foreign Exchange Rates

AS 12: Accounting for Government Grants

AS 16: Borrowing Costs

AS 19: Leases

AS 20: Earnings per Share

AS 26: Intangible Assets

AS 29: Provisions, Contingent Liabilities and Contingent Assets

Advanced Issues in Partnership Accounts, Company Accounts, Employee stock option plan and Buy back of securities, Amalgamation and Reconstruction, Underwriting of shares and debentures, Redemption of debentures, Accounting for Special Transactions, Insurance Companies, Banking Companies, Electricity Companies, Departmental accounts, Branch accounts including foreign branches

Auditing and Assurance

Auditing Concepts, Auditing and Assurance Standards, Preparation for an Audit, Internal Control, Vouching, Verification of Assets and Liabilities, Company Audit, Audit Report, Special Audit