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GOVERNMENT OF INDIA (BHARAT SARKAR)
MINISTRY OF RAILWAYS (RAIL MANTRALAYA)
Techniques of RAILWAY BOARD.

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NO: 78 AC III/20/49

New Delhi, dated 9-9-1978.

The General Managers,
All Indian Railways,
(including CLW, DLW & ICF),

Sub:- Limited Departmental Competitive Examination
for promotion of 25% of vacancies in case of
posts of Assistant Accounts Officers -
Books of reference thereof.

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Kindly refer to Board's letter No. E(GP)76/2/96
dated 3.8.77 wherein instructions were issued for the
introduction of the above examination in Accounts Department.
It has been represented to the Board that syllabus and books
of reference have not been prescribed for the paper on
subjects like Management Accounting and Cost Accounting.

The question has been examined and the following
syllabus is prescribed. Some books of reference have also
been recommended.

In Railway Board's letter No. E(G)76/2/96 dated
3.8.1977 Paper III reads as under:-

Part I - Financial justification for
expenditure and Traffic costing.

Part II - Management Accounting.

It has been decided that Part I and Part II shall
carry equal marks i.e. 50 each.

Syllabus for both the parts are as under:-

Part I - Financial justification for Expenditure

Techniques of assessment and evaluation of
profitability of capital investments. Techniques of
financial appraisal applied to different investment
proposals - new lines, electrification, dieselisation,
new production units and repair workshops. Examination of
alternatives e.g. make or buy, lease or buy, departmental Vs
Contract Works.

Recommended Readings.

1. Indian Railway General Code Volume I.
2. Indian Railway Engineering Code.
3. Techniques of Financial Analysis - E.A. Helfort.

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4. Report by the Committee on Techniques of Financial Appraisal of Railway Projects.

Traffic Costing in Indian Railways.

Concepts of Costing - Costing of Goods and

Coaching Services - Costs and rate making.

Recommended Reading.

Hand Book on Traffic Costing published by the Ministry of Railways.

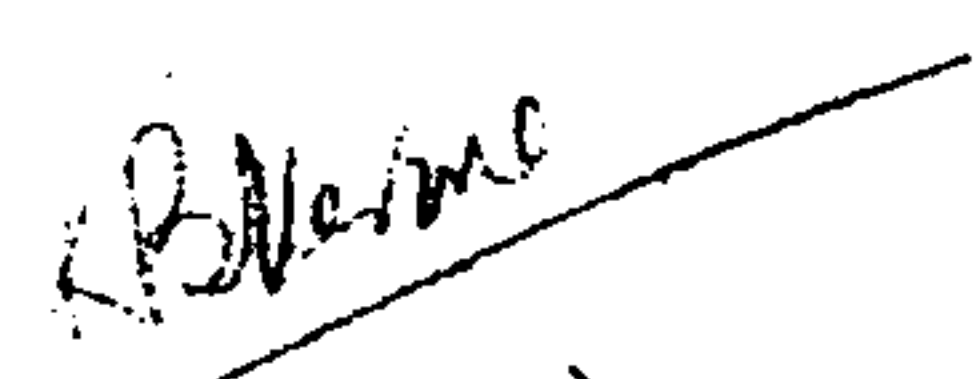
Part II - Management Accounting.

1. Functions and role of management accountant -
Tools of Financial analysis including
Ratio Analysis - Break-even-Analysis.
2. Accounting Analysis for Managerial Planning -
factors in planning - forecasts useful in planning.
3. Communication and controls - accounting reports
for administrative controls.
4. Control of operations (Budgetary Control)
- Cash, Capital and Operating Budget -
Performance Budgeting - Responsibility Centres.
5. Control of Operations (Costing) - Costing system
- Standard Costing - Managerial Costing - Costing
and management decisions.

Recommended readings.

1. Management Accountancy - J.Baity.
2. Financial Management - S.C.Kuchhal.
3. Management Accounting - N.L.Hingorani & others.

Note:- The question on the subject will be intended to test the familiarity of the candidates with the various concepts under the items listed in the syllabus above and the general principles and procedures adopted in their implementation.


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Railway Board.