ECL

ईस्टर्न कोलफील्ड्स लिमिटेड
Eastern Coalfields Limited
(कोल इंडिया लिमिटेड का एक अंग)
(A Subsidiary of Coal India Limited)
(भारत सरकार का एक उपक्रम)
(A Govt. Of India Undertaking)

Ref. No. ECL/CMD/C-6/Rectt./26/ 545 Dated :-04.09.2026

Sub :- **Syllabus for Selection of Accountant in T&S Grade-A against internal notification circulated vide no. ECL/CMD/Rectt/Accountant/26/287 dated 28.05.2026.**

In terms of the communication received vide e-mail dated 02.09.2026 from the General Manager (Finance) I/C, ECL HQ, the indicative syllabus for internal selection of Accountant in T&S Grade –A against notification circulated vide No. ECL/CMD/Rectt/Accountant/26/287 dated 28.05.2026 is being attached herewith as Annexure –A.

This is for kind information to all concerned.

Enclosure :- As above.

04/09/26
Dy.GM(HR) / HoD (Empl. & Rectt.)
ECL, HQ.

Distribution :-
1. Concerned file.

ANNEXURE-A

1. Accounts

a) Ind AS 1: Presentation of Financial Statements

b) Ind AS 2: Inventories

c) Ind AS 7: Statement of Cash Flows

d) Ind AS 16: Property Plant and Equipment

e) Ind AS 38: Intangible Assets

f) Presentation of Accounts under schedule III of Companies Act 2013

2. Companies Act, 2013

a) Memorandum of Association and Article of Association

b) Annual General Meeting

c) Financial Statement – Section 129

d) Appointment of Auditors – Section 139

e) Prospectus

3. Income Tax

a) Heads of Income- Salaries, Income from House Property, Profits and Gains from business or profession

b) Computation of Total Income and Income Tax payable

c) Exemption/Deductions under Income Tax Act for individuals

d) TDS and TCS under provisions of Income Tax Act

e) Advance tax provision

f) Taxation on Companies

4. Goods and Service Tax

a) Concept of supply under GST

b) Charge of Tax including Reverse Charge

c) Input Tax Credit

d) GST on Coal

e) GST TDS

f) Tax Invoice, Credit Notes and Debit Notes

5. Cost and Management Accounts

a) Elements of Cost

b) Preparation of Cost Sheets

c) Budget and Budgetary Control

d) Standard Costing and Marginal Costing

6. Financial Management

a) Ratio Analysis

b) Source of Financing – Method- Long Term/Short Term

c) Cash Flow Management

d) Working Capital Management

7. Basic knowledge of Employee Leave Rules, TA/DA Rules and NCWA