



STATE INSTITUTE OF RURAL DEVELOPMENT

An Apex Training Institute in Rural Development, Government of Meghalaya

Community & Rural Development Department,

Nongsder, Ri-Bhoi District, Meghalaya – 793103

Email: megsird@gmail.com

Website: megsird.gov.in

No.SIRD/Megh/Estt/2025/38

Dated 25th September, 2025

NOTICE

The Written Examination for the post of Accountant on contractual basis in the office of State Institute of Rural Development (SIRD), Meghalaya under the Community and Rural Development Department, Government of Meghalaya, will be held on 11th October, 2025 at 10:00 AM in the office of the SIRD Meghalaya, Nongsder.

The syllabus for the exam is published herewith and displayed on the Office Notice Board as well as on the Institution's Website.

Director,
State Institute of Rural Development,
Meghalaya.

Memo No.SIRD/Megh/Estt/2025/38-A

Dated 25th September, 2025

Copy: -

1. SIRD Website <https://megsird.gov.in>
2. Office Notice Board

SYLLABUS FOR RECRUITMENT TO THE POST OF ACCOUNTANT (ON CONTRACT BASIS) AT SIRD, MEGHALAYA

1. Written Examination - shall be on the following subjects:

| Subject | Paper No. | Time | Maximum Marks | Percentage of pass marks |
|-----------------------------|------------|---------|---------------|--------------------------|
| General Knowledge & English | Paper – I | 3 hours | 100 | 33% |
| Financial Accounting | Paper - II | | 100 | 33% |

SYLLABUS for the written examination:

i. **General Knowledge** - shall comprise of General Science, Current events of national and international importance, History of India and Indian National Movement, Indian and World Geography, Indian Polity and Economy, General Mental Ability.

a) On General Science, questions will cover general appreciation and understanding of science including matters of everyday observation and experience as may be expected of an educated person not necessarily one who specialise/ study in any scientific discipline.

b) Current Affairs: Latest events and policies of local, national and international importance, particularly related to science and technology, economy and employment.

c) On History of India, emphasis will be on broad general understanding of the subject in its social, economic and political aspect. And on Indian National Movement, question will relate to nature and character of the 19th century resurgence, growth of nationalism and attainment of Independence.

d) On Geography, emphasis will be on Indian Geography. Questions on Geography of India will relate to physical, social and economic geography of the country, including the main features of Indian agricultural and natural resources.

e) On Indian Polity and Economy, questions will be on knowledge of the country's political system and Constitution of India, Panchayati Raj, Social System and economic developments in India.

f) Meghalaya profile: Demographic profile, Geography, Administrative and governance structure

g) Rural Development flagship programmes.

ii. **General English** - shall confine to Precis writing, Drafting, Essay on topics of national importance/ current events / economy of India & Meghalaya, and grammatical comprehension.

iii. **Financial Accounting**

- a) Introduction to Accounting: Concepts, principles, objectives, and users of accounting information.
- b) The Accounting Cycle: Recording transactions, preparing journal entries, posting to ledgers, and creating a trial balance.
- c) Subsidiary Books: Detailed accounting for various transactions like sales, purchases, and cash.
- d) Bank Reconciliation Statement: Reconciling differences between a company's records and its bank statement.
- e) Adjustments and Rectification of Errors: Making necessary adjusting entries and correcting errors in the books.
- f) Depreciation: Methods like straight-line and diminishing balance for accounting for asset wear and tear.
- g) Final Accounts: Preparation of the Trading Account, Profit and Loss Account, and Balance Sheet.
- h) Accounting for Special Transactions: Covering areas like consignment, joint ventures, bills of exchange, hire purchases, and insurance claims.
- i) Accounting for Non-Profit Organizations and Incomplete Records: Preparing financial statements for entities that don't have a traditional commercial structure.
- j) Tally Application.