

**SUBORDINATE ACCOUNTS SERVICE EXAMINATION  
&  
SUBORDINATE AUDIT SERVICE EXAMINATION  
Common Syllabus  
GROUP-I**

**PC-1 Language Skill**

A )VERBAL AND READING ABILITIES BASICS : 50 MARKS

- i. Verbal Reasoning
- ii. Sentence Correction
- iii. Idioms and phrases
- iv. Grammar Applications
- v. Antonyms
- vi. Synonyms
- vii. Vocabulary Skills
- viii. Writing Styles
- ix. Arranging sentences in order
- x. Comprehension of passages
- xi. (Science passage, socio-economic passage, Business passage, Entertainment passage etc )

B) DRAFTING AND WRITING ABILITIES BASICS : 50 MARKS

- i. Precis of any topic
- ii. Drafting of an official letter,giving the facts, as directed in the question

Section 'A' will contain multiple choice objective questions and

Section 'B' subjective questions to be answered in computer mode only. The duration of the paper has also been increased by half an hour. It will now be of 2 ½ hours. The maximum marks will remain the same i.e. 100 marks.

**PC-2 : Logical, Analytical and Quantitative Abilities**

a) DATA

INTERPRETATION

- Data Tables
- Pie Charts
- 2 Dimensional Graphs
- Bar Charts
- Venn Diagram
- Geometrical Diagram
- Pert Charts

b) DATA SUFFICIENCY

c) REASONING

- Deduction
- Logical connectives
- Linear sequencing
- Selections
- Distribution
- Circular arrangement
- Networks/routes
- Binary Logic
- Cubes

d) QUANTITATIVE ABILITY

- Permutation and combination
- Probability
- Simple Equation
- Quadratic Equations
- Ratio-proportion -variation
- Percentages
- Indices and Surds
- Profit and loss
- Simple Interest and Compound Interest
- Time-Work
- Time-Distance
- Geometry
- Progressions
- Numbers
- Averages and Mixtures

**PC-3 Information Technology (Theory)**

Operating system :

- What is an Operating System?

- What are its key functions?
- The evaluation of Operating System.
- What are the popular types of Operating System?
- Basics of Unix and Windows.
- Advantages of Open Source Operating System like Linux,
- Networks Operating System.

#### APPLICATION SOFTWARE :

- Concepts, Basic Application,
- Specific use Application,
- Development of customized Application,
- Specific Applications in Use in large Government Departments e.g. Reservation system in Railways, Tax Application in Revenue Departments, Pay Roll and Accounting Applications, Inventory

Management Applications in PSU and ERPS

#### NETWORKS :

- Basic Concepts,
- Uses of networks in sharing of resources
- Backups
- Common type of Networks: LAN/ WAN/Internet, Server based Networks, Client server model, P2P Network media, Wireless networks, · Threat to networks, the Internet world.

#### BASIC CONCEPTS OF DATABASE MANAGEMENT :

- Understanding simple Databases,
- Advantages of working with a database
- RDBMS
- Common Corporate Database Systems

#### SECURITY OF INFORMATION ASSESTS:

- Security threats to data,
- Hardware and users,
- Common types of hacking,
- Protective measures,
- Backups etc.

#### FAMILIARITY WITH THE PROVISIONS OF THE IT ACT 2000

#### **Books suggested**

##### *I. IT Act 2000*

II. *Following lessons of the book, "Introduction to Computers" by Peter Norton, 7th Edition published by Tata McGraw-Hill Education Private Limited, New Delhi.*

1) *Lessons 6A & 6B( Excluding DOS/Unix Commands)*

2) *Lesson 7A (excluding 'Network topologies and protocols but including Network media, network hardware & fighting Hackers'*

3) *Lesson 7B*

4) *Lesson 9A*

5) *Lesson 10A( From beginning till the topic "word processor interface" and the topic "who really owns the software on your PC"),*

6) *Lesson 10 B ( Topic getting images into your computer and Graphic Software excluding sub section 3D and Animation Software)*

7) *Lesson 11 A( DMS, from beginning till the topic "DBMS" and the topic understanding field types, "RDBMS" and relationships*

8) *Lesson 11 B, 13 A & B.*

## **PC-4 Information Technology (Practical)**

1. MS Word Proficiency Level 40%
2. MS Excel Proficiency Level 25%
3. MS Access awareness Level 20%
- 4 MS Power Point Proficiency Level 15%

## **PC-5: Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)**

### **A. Service Regulations**

#### **I. Common Items 30%**

1. Central Civil Services (Joining Time) Rules,
2. Central Civil Services (Pension) Rules,
3. Defined Contribution Pension Scheme,
4. Central Civil Services (Leave) Rules,
5. Central Civil Services (Classification, Control and Appeal) Rules,
6. Central Civil Services (Conduct) Rules

#### **II. Specific Items 30%**

1. Fundamental Rules,
2. Traveling Allowances Rules as contained in the Supplementary Rules,
3. General Provident Fund (Central Services) Rules,
4. Central Civil Services (Medical Attendance) Rules,
5. Central Civil Services (LTC) Rules,

### **B. Constitution of India 40%**

1. Parts I, V, VI, VIII, IX, IX A, X, XI, XII, XIV, XVIII, XIX and XX of the Constitution of India together with relevant Schedules appended to it.

Note: Questions on such matters as manner of elections, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc will be excluded.

2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 and regulations on Audit and Accounts -2007

## **Syllabus GROUP-II**

## **PC-8: Financial Rules and Principles of Government Accounts (Civil Accounts & Civil Audit)**

1. Central Government Accounts (Receipts and Payment) Rules, 1983
2. Central Government Compilation of General Financial Rules
3. Government Accounting Rules, 1990 published by Controller General Accounts
4. Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol.II

Chapter 1- Appropriation Accounts

Chapter 2- Finance Accounts (Revised) Annexure and Appendices

## **PC-14: Financial Accounting with Elementary Costing (Civil Audit)**

1. Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions Generally Accepted Accounting Principles (GAAP).
2. Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
3. Depreciation, Provisions and Reserves.
4. Bills of Exchange, Promissory Notes and Cheques.
5. Financial statements: Sole Proprietorship concerns, Not-For Profit Organizations, Accounts from incomplete records, analysis of Financial Statements
6. Accounts of Joint Stock Companies.
7. Accounting Standards of ICAI.
8. International Public Sector Accounting Standards (IPSAS) of IFAC.
9. Uniform Format of Accounts for Central Autonomous Bodies
10. Cost Accounting- Topics:

- i) Introduction
- ii) Materials
- iii) Labour and Direct Expenses
- iv) Overheads (I) Factory Overheads
- v) Overheads (II) Office and Administrative, Selling and Distribution Overheads
- vi) Marginal Costing
- vii) Production Accounts and Cost Sheets
- viii) Process Accounts

**Books Suggested:**

- 1. Introduction to Accounting by T.S.Grewal
- 2. Principles and Practice of Accountancy by R.L Gupta and V.K. Gupta
- 3. Financial Accounting by S.N Maheshwari
- 4. Cost Accounting by Shukla, Grewal and Gupta
- 5. Compendium of Accounting Standards of ICAI
- 6 IFAC Hand Book of International Public Sector Accounting Board. (available at website <http://www.ifac.org>)

### **PC-16 :Public Works Accounts (Civil Accounts & Civil Audit )**

- 1. Central Public Works Accounts Code with Appendices First Edition 1993 (Revised)
- 2. Accounts Code Volume-III
- 3. Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I
- 4. Chapter 8 – Accounts of Public Works
- 5. Chapter 9 – Accounts of Forests

### **PC-22: Government Audit (Civil Audit)**

- 1. CAG's Manual of Standing Orders (Audit)
- 2. Auditing Standards issued by C & AG
- 3. Manual of Instructions for Audit of Autonomous Bodies.
- 4. Performance Audit Guidelines.
- 5. Auditing and Assurance Standards of ICAI.
- 6. INTOSAI Guidelines on Internal Control
- 7. ASSOSAI Guidelines for dealing with Fraud and Corruption.
- 8. Guidelines on Internal Audit consisting Audit Techniques such as:
  - a. Systems Approach to Auditing
  - b. Statistical Sampling
  - c. Document flow charting for Auditors
  - d. Process of Audit Report writing
  - e. Communicating Audit Findings and Recommendations.
- 9. CAG's Policies and Guidelines, Evidence Gathering, Analysis and Evaluation Techniques
- 10. Administration and Establishment matters such as Cash Book with respect to Cheque Book, Receipt Books, Vouchers, and Remittance Challans and other Allied Records.
- 11. Process of Budgeting and Out Come Budgets
- 12. Financial Attest Audit

## **PC-13: Accountancy (Civil Accounts)**

1. Fundamental Principles of Accounting- Meaning, Objectives, Types of Accounting Information, Advantages and Limitations, Qualitative Characteristics of Accounting Information, Theory Base of Accounting-Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
2. Accounting Process: from recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance, Rectification of Errors.
3. Depreciation, Provisions and Reserves.
4. Bill of Exchange, Promissory Notes and Cheques.
5. Financial Statements- Sole proprietorship concerns, Not-for-profit Organisations, analysis of Financial Statements.
6. Accounting Standards issued by ICAI.
7. International Public Sector Accounting Standards (IPSAS) of IFAC.

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4. IFAC Handbook of International Public Sector Accounting Board  
(available at website <http://www.ifac.org>)

## **PC-21 Government Accounts (Civil Accounts)**

1. Accounting Rules for Treasuries 1992
2. Account Code for Accountants General
3. List of Major and Minor Heads of Accounts of Receipts and Disbursements of the Central and State Governments
4. Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I
5. Accounts Code Volume-III
6. Central Public Works Accounts Code with Appendices First Edition 1993
7. Book of Forms referred in CPWA Code
8. Civil Accounts Manual (CAM) Second Edition 2007 issued by Ministry of Finance, Department of Expenditure, Controller General of Accounts, New Delhi
  - Paragraphs No. 1.2, 1.4, 1.12,
  - Chapter 4 -Paragraphs 4.6,4.7,4.8 and Appendix'B',
  - Chapter5 -Paragraph 5.15 and Annexure 'C'
  - Chapter 7 except paragraph. 7.16,
  - Chapter 8,
  - Chapter 10 -Paragraphs 10.3,10.4,10.9 and Annexure 'A',
  - Paragraphs 16.1
  - Paragraphs 17.7 and 17.10

## **Incentive Examination (IE) for Sr.A.O./A.O./A.A.O. in A&E offices.**

### **IE 1 - Management Accounting-**

The following will be the syllabus and subjects:

(i) General Financial Rules

Chapter 2 & 3- Budget, Grant and Appropriation

(ii) Public Finance – Shri H.L. Bhatia

Chapters 4 and 10 to 16.

(iii) Statistical Methods – Shri S.P. Gupta, Sultan Chand & Sons

Chapter 10 on Sampling and Sample Design (5th revised edition

1990) OR Chapter 4 (25th Edition)

### **IE -2 Finance (Revised) and Appropriation Accounts**

The following will be the syllabus and subjects:

(i) M.S.O. (A&E) Volume-II

(a) Chapter 1 – Appropriation Accounts

(b) Chapter 2 – Finance Accounts (Revised) – Appendix

(ii) Accounts Code for Accountants General

Chapter 9 – Monthly and Annual Accounts of the Central and State Governments.

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