PUBLIC SERVICE COMMISSION, WEST BENGAL

PANCHAYAT ACCOUNTS AND AUDIT OFFICER (SPECIAL) RECRUITMENT EXAMINATION, 2016 ADVERTISEMENT NO. 23/2016

SCHEME AND SYLLABUS

The examination will be held in two stages for direct recruitment to the Panchayat Accounts & Audit Officer viz.

- 1. Written Examination. 2. Personality Test
- 1. Written Examination : There shall be seven papers in the written examination as detailed below :

SI. No.	Subject	Time	Marks
1.	Bengali/Hindi/Urdu/Nepali/Santhali Composition.	1 and ½ hours	50
2.	English Composition	1 and ½ hours	50
3.	General Knowledge & Current Affairs	1 and ½ hours	50
4.	Business Mathematics	3 hours	100
5.	Accountancy	3 hours	100
6.	Auditing	1 and ½ hours	50
7.	Information Technology & Computer Science	1 and ½ hours	50
TOTAL			450

2. Personality Test : 50 Marks.

N.B: The Public Service Commission, West Bengal shall have discretion to fix qualifying marks at each level of examination i.e. Written and Personality Test and in the aggregate for all the categories of vacancies.

DETAILED SYLLABUS OF THE WRITTEN EXAMINATION

- A. The Syllabi for Bengali/Hindi/Urdu/Nepali/Santhali Composition and English Composition will be similar to the pass standard of the Bachelor of the Commerce Degree Examination of a recognized University.
- B. Syllabus for the Information Technology and Computer Science will also be similar to the pass standard of the Bachelor of the Commerce Degree Examination of a recognized University.
- C. Detailed Syllabi for Business Mathematics, Accountancy and Auditing are given below :

I. BUSINESS MATHEMATICS

- (a) Ratio & Proportion with simple applications
- (b) A.P., G.P., Convergence and divergence of G.P., Series
- (c) Permutations
- (d) Combinations
- (e) Logarithm
- (f) Compound Interest and Annuities
- (g) Set Theory
- (h) Index Numbers
- (i) Interpolation
- (j) Variation

II. ACCOUNTANCY :

- (a) Advance Book Keeping, Single and Double Entry Book Keeping and Accounts
- (b) Bills of Exchanges
- (c) Consignment
- (d) Depreciation and sinking funds
- (e) Self-balancing ledger
- (f) Partnership Accounts
- (g) Branch Accounts
- (h) Departmental Accounts
- (i) Company Accounts
- (j) Higher Purchase and Royalty
- (k) Loss of profit insurance
- (I) Final Accounts

III. AUDITING :

- (a) General idea of auditing
- (b) Internal control- internal audit-internal check
- (c) Audit programme
- (d) Vouching
- (e) Valuation and verification of assets & liabilities
- (f) Duties & responsibilities of Auditor
- (g) Auditor Reports and certificate- concept of true and fare view materiality (concepts and relevance)
- (h) Audit of various institutions
- (i) Audit of local bodies
- (j) Comptroller & Auditor General of India and its constitutional role.