

SYLLABUS FOR THE WRITTEN TEST – PHASE II

(The order of difficulty of items for the sections 1 to 4 shall be higher than that of Phase I test)

Name of the Post: Assistant Section Officer (Sr. Auditor)

There will be 5 sections in the written test with 100 questions that account for a total of 100 marks. The subject-wise details are given below:

Section	Subject	No of Questions	Max Marks	Exam Duration
1	General Intelligence & Reasoning	20	20	90 minutes
2	General Awareness	20	20	
3	Numerical Aptitude	20	20	
4	English Comprehension	20	20	
5	Concepts of Accounting	20	20	
Total		100	100	

1. GENERAL INTELLIGENCE & REASONING :

It would include questions of both verbal and non-verbal type. This component may include questions on analogies, similarities and differences, spatial visualization, spatial orientation, problem solving, analysis, judgement, decision making, visual memory, discrimination, observation, relationship concepts, arithmetical reasoning and figural classification, arithmetic number series, non-verbal series, coding and decoding, statement conclusion, syllogistic reasoning etc.

2. GENERAL AWARENESS:

Questions in this component will be aimed at testing the candidates' general awareness of the environment around him and its application to society. Questions will also be designed to test knowledge of current events and of such matters of every day observations and experience in their scientific aspect as may be expected of any educated person. The test will also include questions relating to India and its neighbouring countries especially pertaining to **sports, History, Culture, Geography, Economic Scene, General Polity, Indian Constitution and scientific Research etc.** These Questions will be such that they do not require a special study of any discipline.

3. NUMERICAL APTITUDE :

The questions will be designed to test the ability of appropriate use of numbers and number sense of the candidate. The scope of the test will be the computation of whole numbers, decimals and fractions and relationships between numbers. It will test sense of order among numbers, ability to translate from one name to another, sense or order of magnitude, estimation or prediction of the outcome of computation, selection of an appropriate operation for the solution of real life problems and knowledge of alternative computation procedures to find answers. The questions would also be based on arithmetical concepts and relationship between numbers and not on complicated arithmetical computation.

4. ENGLISH COMPREHENSION:

Candidates' ability to understand correct English, his / her basic comprehension and writing ability, etc. would be tested.

5. CONCEPTS OF ACCOUNTING:

Single and double entry, Books of Original Entry, Bank Reconciliation, Journal, Ledgers, Trial Balance, Rectification of Errors, Adjusting and closing entries, Manufacturing, Trading, Profit & Loss and Profit & Loss Appropriation Accounts, Balance Sheet, Distinction between Capital and Revenue Expenditure, Depreciation Accounting, Valuation of Inventories, Non-profit organisations Accounts, Receipts and Payments and Income & Expenditure Accounts, Bills of Exchange, Self-Balancing Ledgers.

Financial Statements: Sole proprietorship concerns, Not-for-profit Organisations, analysis of Financial Statements, Uniform format for accounts for Central Autonomous Bodies, Cash and Funds Flow Statement, Working Capital and Basic concepts of TALLY – Accounting Software.

Accounting Standards of ICAI /IND AS notified by Ministry of Corporate Affairs with special reference to the following Standards (as amended from time to time)

Auditing - Types of Audit, Internal Control, Internal Check and Internal Audit, Vouching and Verification of Valuation of Assets.



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DIRECTOR**