

**Syllabus for Senior Accountant (Final)**

*(For Advertisement and for the Candidates)*

Name of the Paper	Type of Paper	Max. Marks	Total Hours per paper
Accountancy and Rules & Regulation (Practical)	Paper-1	Marks 200	3 Hrs
Rules and Regulation (without manual)	Paper-2	Marks 100	2 Hrs
Language Competency	Paper-3	Marks 100	1 Hr

Detailed Syllabus		
Paper I		
Syllabus Content	Details	Marks
Auditing	<ol style="list-style-type: none"> <li>Basic concepts in auditing (capital and revenue items)</li> <li>Accounting concepts and assumptions</li> <li>Internal control</li> <li>Procedure of audit work: vouching, verification and valuation</li> <li>Government audit</li> </ol>	<b>15</b> <b>(10 + 5)</b>
Taxation	Income tax provisions and slabs for current AY	<b>30</b> <b>(Practical 20 Theory 10)</b>
Financial statements	<ol style="list-style-type: none"> <li>Preparation of Receipts and Payment account</li> <li>Preparation of Income and Expenditure account</li> <li>Preparation of Balance Sheet</li> </ol>	<b>40</b>
FR/SR Practical (with manual)	<ol style="list-style-type: none"> <li>Pay Fixation as per Seventh CPC</li> <li>TA Rules</li> <li>Leave Rules (Calculations)</li> <li>Advances:                             <ol style="list-style-type: none"> <li>House Building Allowance: Eligibility and Purpose, Recovery of Advance</li> <li>Computer Advance: Eligibility, Recovery of Advance, Second computer advance</li> </ol> </li> </ol>	<b>80</b>
MCQs/ one liner questions/definitions/situations /comments/simple computations	<ol style="list-style-type: none"> <li>Office Procedure</li> <li>Service Book</li> </ol>	<b>35</b>
<b>Total marks</b>		<b>200</b>

*Primal*  
25/4/18

*Prithvi*  
25/4/18

*Rajam*  
25/4/18

*Allegor*  
25/4/18

*J. Mad*  
25/4/18

Detailed Syllabus		
Paper II		
Syllabus Content	Details	Marks
CCS (Pension Rules)	<ol style="list-style-type: none"> <li>Classes Pension: Definition</li> <li>Qualifying /Non Qualifying Services</li> <li>Calculation of Pension/Provisional Pension</li> <li>Retirement Gratuity/Death Gratuity/Residuary Gratuity</li> <li>Average Emoluments</li> <li>Payment of Gratuity when there is no nomination/valid nomination</li> <li>Family pension/Family means</li> </ol>	60
CCS (Communication of Pension)	<ol style="list-style-type: none"> <li>Eligibility to commute the pension</li> <li>Commutation with /without medical examination</li> <li>Calculation of commutation of pension</li> <li>Reduction and Restoration of commuted portion of pension</li> </ol>	15
CCS (GPF/CPF Rules)	<ol style="list-style-type: none"> <li>Applicability to GPF</li> <li>Eligibility for GPF subscription</li> <li>Minimum Subscription</li> <li>Withdrawal of GPF, calculation of interest</li> <li>Final Payment of GPF after retirement of on the event of death</li> </ol>	15
New Pension Scheme (NPS)	Benefits and interest calculation	10
Total Marks		100

*S. K. Singh*  
25/4/18

*P. K. Singh*  
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*P. K. Singh*  
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*A. K. Singh*  
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*T. K. Singh*

*S. K. Singh*

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Detailed Syllabus		
Paper III		
Syllabus Content	Details	Marks
Section 1: This Section of the paper is to attempted either in English or in Hindi language		
Language Skills (English/Hindi)	1. Noting/Drafting 2. Preparing Circular, Office Memorandum, DO, Office Order (Any one) 3. Letter writing/Précis writing (Anyone) 4. Comprehension Passage	40
Section 2: English Language Competency. To be attempted in English only		
General English	1. Verbal Reasoning 2. Idioms & Phrases 3. Sentence Correction 4. Grammar Aptitude 5. Antonyms/Synonyms etc.	30
Section 3: This Section of the paper is to attempted either in English or in Hindi language		
General Knowledge	1. General Awareness 2. Current Affairs 3. NCERT rules and regulations	30
Total Marks		100

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