

समसामयिक घटनाओं एवं विभिन्न क्षेत्रों में उत्तर प्रदेश राज्य की उपलब्धियों पर आधारित प्रश्न पूछे जायेंगे।

Examination scheme and syllabus of written examination for selection to the vacant posts of direct recruitment of Auditor and Assistant Accountant

The written test will be of one shift, in which the total number of questions will be 100 and the time duration will be two hours. The questions of the examination will be objective and multiple choice type. Each question will be of one mark. Negative marking will be given for the written test, which will be $\frac{1}{4}$ i.e. 25 percent of the full marks for that question on each wrong answer.

Exam Plan

The subjects of examination, number of questions, total marks prescribed and time given will be as per the details given below-

S.No.	Subject	Number Of Questions	Fixed Total Marks	Time Period
Part - 1	(I) Audit, Final Account	10	10	120 Minutes (2 Hours)
	(II) Fundamentals of Accounting, Preparation of Preliminary Books of Accounts, Depreciation	10	10	
	(iii) Double Accounting System, Bank Reconciliation Statement, General Knowledge of Financial Rules	15	15	
	(iv) RTGS, e-banking, use of computers in budget control	10	10	
	(v) Advance Accountancy	10	10	
	(vi) Taxation, Arithmetics	10	10	
Part - 2	Knowledge of concepts of computer and information technology and contemporary technology development and innovation in this field	15	15	
Part - 3	General information related to the state of Uttar Pradesh	20	20	
Total		100	100	

Note- There is a provision of negative marking for each wrong answer for the above examination, which will be 25 percent i.e. $\frac{1}{4}$ of the marks prescribed for the correct question.

Syllabus
Part- 1

2/10/21 *ks* *2*

9

i. Audit, Final Account:-

Provision for Bad and Doubtful Debts, Preparation of Final Accounts including Adjustment Entries of Outstanding and prepaid (Income-Expenditure), Valuation of Stock, etc. Introduction to Audit, Introduction to Internal Audit, Comptroller and Auditor General of India.

ii. Basic principles of accounting, preparation of Preliminary books of accounts, depreciation:-

Knowledge of journal, ledger, rectification of errors, various depreciation methods etc.

iii. Double Accounting System, Bank Reconciliation statement, General Knowledge of Financial Rules:-

Double Accounting System, Knowledge of preparing Bank Reconciliation Statement, Knowledge of General Financial Rules, Knowledge of Store Purchase Rules.

iv. Use of computer in RTGS, e-banking, budget control:-

Information related to the use of computer, modern electronic and communication technology in RTGS, internet banking, budget control.

v. Advance Accountancy:-

Information related to hire purchase and Instalment payment method, branch and departmental accounts, insolvency accounts, royalty, calculation of insurance claims, etc.

vi. Taxation, Arithmetics :-

Questions related to Income Tax, GST, related information, Arithmetic.

Part- 2

Knowledge of concepts of Computer and Information Technology and Contemporary Technology Development and Innovation in this field

In this part of the question paper, the candidates will be introduced to Computer and Information Technology, Hardware, Software, Operating System, Spreadsheet, E-mail, Social Networking, E-governance, Digital Financial tools and applications, Internet and World Wide Web (WWW), Future Skills and overview of Cyber Security, Elements of Word Processing and technological developments and innovations in Computer and Information Technology (Artificial Intelligence, Big Data Processing, Deep Learning, Machine Learning, Internet of Things) Based and questions related to India's achievements in this field will be asked.

Part-3

General Information related to the State of Uttar Pradesh

In this part of the question paper, candidates should have specific knowledge of Uttar Pradesh – History, Culture, Art, Architecture, Festivals, Folk Dance, Literature, Regional Languages, Heritage, Social Customs and Tourism, Geographical Landscape and Environment, Natural

Resources, Climate Questions will be asked on Soil, Forest, Wildlife, Mines and Minerals, Economy of Uttar Pradesh, Agriculture, Industry, Business and Employment, Polity and Administration and contemporary events and achievements of the state of Uttar Pradesh in various fields.