

- 5.4 Ex-servicemen of Punjab Domicile shall be allowed to deduct the period of his service in the Armed Forces of Union from his actual age and if the resultant age does not exceed the maximum age limit prescribed for direct appointment to such a vacancy in the Service Rules concerned by more than three years, he shall be deemed to satisfy the condition regarding age limit.
- 5.5 The upper age limit is also relaxed up to 42 years for widows, divorcees and certain other categories of women.
- 5.6 The upper age limit is also relaxed up to 47 years for "Persons with Disability" of Punjab.

Note: Provisions mentioned in Punjab Civil Services (General and Common Conditions of Service) Rules, 1994 amended from time to time may be considered

6. PATTERN AND SCHEME OF COMPETITIVE EXAMINATION FOR SELECTION

6.1 PROCEDURE FOR SELECTION

The procedure for selection of candidates for the post of Junior Auditor (Group-B) in the Department of Finance, Government of Punjab will be as per the following details:-

Subject Matter	No. of Questions	Total Marks
Written Competitive Examination	120	480

As per the instructions of Govt. of Punjab, Department of Personnel issued vide its letter no. 12/152/2015-5P.P.2/720133/1 dated 28/03/2016 and Letter no. PERS-PP-3020/1/2022-3PP3/I/351769/2022 dated 28/04/2022, the selection for the post will be finalized on the basis of written examination only.

The written competitive examination for the post will be scheduled soon.

6.2 PATTERN OF THE WRITTEN COMPETITIVE EXAMINATION

The pattern for written competitive examination comprising of 120 questions (@ 4 marks for each question) is as follows:

Sr. No.	Topic	No. of Questions	Marks (Each Question carries 4 marks)	Type of Questions
1.	Questions from the Subject (Part-A of Syllabus)	100	400	MCQs (Multiple Choice Questions)
2.	Questions from General Knowledge & Current Affairs, General Mental Ability, Logical Reasoning & Quantitative Aptitude. (Part B of Syllabus)	20	80	
Total		120	480	

The important points to note:

- I. *The Question Paper will be in English language only.*
- II. *Each question carries 4 (four) marks and, for each correct answer candidate will get 4 (four) marks.*
- III. *There will be Negative Marking (One Mark for each question) in the written examination for questions wrongly answered i.e. for each incorrect answer, 1 (One) mark will be deducted from the total score.*
- IV. *To answer a question, the candidate has to find, for each question, the correct answer/ best option.*

General Information regarding 75 posts of Junior Auditor (Group-B) in the Department of Finance, Government of Punjab in the year of 2022

- V. *Answer key will be uploaded on the PPSC website (after written examination), and the candidates will be permitted to raise objections (if any). Candidates will be given four days to deliberate before putting up the objections.*
- VI. *Unanswered/Unattempted questions will be given no marks. In case, a question is withdrawn, all candidates will be given **four (04) marks** irrespective of the fact whether the question has been attempted or not attempted by the candidate.*

6.3 DURATION OF EXAMINATION

The exam will be of two (02) hours duration.

6.4 SYLLABUS OF THE WRITTEN EXAMINATION

The question paper will be based on the given syllabus from the Subject and from General Knowledge & Current Affairs, General Mental Ability, Logical Reasoning & Quantitative Aptitude (**Annexure-VIII**)

6.5 MODE OF EXAMINATION

The examination is a pen and paper-based, to be answered on the specially designed machine gradable OMR sheet using ball point pen.

6.6 INFORMATION ABOUT EXAM CENTRE

Information about the examination center(s) will be mentioned on Admit Cards of all candidates. The Public Notice to download the Admit cards will be given on the website of the Commission.

6.7 ELIGIBILITY AND SCRUTINY OF APPLICATION FORMS AND TESTIMONIALS

6.7.1 All candidates who apply for the ibid post will be treated "provisionally eligible" for appearing in the competitive exam. Acceptance of applications at this stage and allotment of Roll Numbers by PPSC does not indicate acceptance of candidature by the PPSC, since there is no scrutiny of documents before the written exam.

6.7.2 The scrutiny of application forms shall be done after the conduct of the examination. During the process of scrutiny, the application forms and other relevant documents, certificates, etc. of the candidates shall be examined to determine their eligibility **as on 12/08/2022**. Candidates not meeting the eligibility criteria will be rejected after the scrutiny process or any time thereafter if found ineligible.

6.7.3 The candidates applying for the Competitive Examination should ensure that they fulfill all the eligibility conditions for admission to the examination. Their admission at all the stages of examination for which they are admitted by the Commission viz. Competitive Examination will be purely provisional, subject to their satisfying the prescribed eligibility conditions. If on checking at any time before or after the Competitive Examination, it is found that they do not fulfill any of the eligibility conditions their candidature for the examination will be cancelled by the Commission. If any of their claims is found to be incorrect, they may render themselves liable to disciplinary action by the Commission or the civil court. Any attempt on the part of a candidate to obtain support for his candidature by any unfair means will render him/

ANNEXURE (VIII)- Syllabus

PART-A

Financial Accounting

Accounting: Meaning, Scope and Importance, Branches of Accounting, Accounting Concepts and Conventions, Double Entry System, Preparation of Journal, Subsidiary Books including Cash Book.

Ledger, Trial Balance, Preparation of Final Accounts of Sole Traders and Partnership Firm. Distinction between Capital and Revenue items, Depreciation Methods and Accounting including AS-6. Bank Reconciliation Statement.

Accounts relating to Partnership: Admission, Retirement and Death of a Partner, Dissolution of Partnership, Amalgamation of Firms, Sale of Firm to a Company, Gradual Realisation of Assets and Piece Meal Distribution.

Consignment Accounts: Accounting treatment including journal and ledger in the books of consignor and consignee.

Joint Venture: Methods of maintaining Joint Venture Accounts.

E-Accounting: Meaning, Features, Advantages and Disadvantages of Computerized Accounting, Financial Accounting Package - Tally. ERP 9.0:

Introduction , Phases of implementation, Configuring Tally, Accounts

Management with TALLY.ERP 9.0 Package: Accounts Masters including creating and altering vouchers, Accounts transactions and preparing Trial Balance and Final Accounts.

Corporate Accounting as per the Companies Act, 2013: Issue, forfeiture and re-issue of shares; Redemption of preference shares; Issue and redemption of debentures; Issue of bonus shares and right shares; Underwriting of shares and debentures; Accounts of underwriters.

Final Accounts of companies including computation of managerial remuneration and disposal of profit; Profit prior to and after incorporation; Consolidated Statements of holding companies with one subsidiary only.

Amalgamation, absorption, merger and reconstruction, Accounting for amalgamation of companies as per Indian Accounting Standard 14; Accounting for internal reconstruction; Liquidation Accounts.

Management Accounting

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial

Accounting, Management and Cost Accounting; Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Techniques of Financial Statements Analysis; Comparative Statements, Common size statements, and Trend analysis. Ratio analysis : Meaning and significance of Ratio analysis, Classification and interpretation of Ratios- Liquidity ratios, Turnover ratios, , Solvency ratios and Profitability ratios; Advantages and Limitations of Accounting Ratios.

Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statement.

Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.

Cost Accounting

Cost Accounting : Meaning , Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Cost concepts and classification; Preparation of cost sheet.

Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues; Treatment of Material Losses.

Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan, Incentive schemes: Taylor’s differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits.

Accounting for Overheads: Meaning, Classification of Overheads: Element-wise, Functional and Behavioural; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement etc .

CVP Analysis: Introduction, Assumptions and Uses; Break-Even Analysis: Break-Even Point, Margin of Safety and Maintaining a desired level of profit; Graphical presentation of CVP Relationship.

Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal as a tool for decision making; Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix; Make or Buy Decisions; Exploring new markets; Shut Down Decisions.

Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets; Preparation of Functional Budgets; Fixed and Flexible Budgeting; Control ratios; Zero Base Budgeting; Performance Budgeting; Responsibility Accounting.

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis).

Part-B

General Knowledge, Logical Reasoning & Mental Ability

(a) General Knowledge & Current affairs

General Knowledge and Current affairs of National and International importance including:

- (i) Economic issues.
- (ii) Polity issues.
- (iii) Environment issues.
- (iv) Geography.
- (v) Science and Technology.
- (vi) Any other current issues.
- (vii) (a) History of India with special reference to Indian freedom struggle movement.
(b) History of Punjab- 14th century onwards.

(b) Logical Reasoning, Mental Ability & Quantitative Aptitude.

- (i) Logical reasoning, analytical and mental ability.
- (ii) Basic numerical skills, numbers, magnitudes, percentage, numerical relation appreciation.
- (iii) Data analysis, Graphic presentation charts, tables, spreadsheets.