

Detailed Syllabus for Departmental Examination for promotion from Grade-VI to Grade-V under the Tripura Audit and Accounts Service (TAAS) (First Amendment) Rules, 2018

PAPER-I	TITLE: ENGLISH GRAMMER & COMPREHENSION AND ACTS. & RULES OF STATE & CENTRAL GOVERNMENT	FULL MARKS =100	PASS MARKS:- (I) UNRESERVED CATEGORY- 50 MARKS (II) SC/ST/PH/EX-SERVICE MAN 45 MARKS	TIME ALLOWED 2 HOURS
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PAPER-I: ENGLISH GRAMMER & COMPREHENSION AND ACTS. & RULES OF STATE & CENTRAL GOVERNMENT

CHAPTER	TOPICS	MARKS
Chapter-1	English Grammar & Comprehension:- i) Voice Change (ii) Comprehension of Passages (iii) Idioms & Phrases (iv) Sentence Correction (v) Antonyms & Synonyms (vi) Verbal Reasoning (vii) Writing Styles (viii) Articles & Prepositions	40
Chapter-2	Acts. & Rules of State & Central Government:- DFPRT-2019, GFRs-2017, Central Treasury Rules Part-I, The Tripura State Goods & Services Tax Act-2017 & Rules, Pension Rules, TA & LTC Rules, The Tripura State Civil Services (Leave) Rules-1986, Joining Time Rules, Medical Attendance Rules, GPF Rules, CPF Rules, Govt. Accounting Rules-1990, Receipts & Payments Rules-1983	60
Total Marks		100

PAPER-II	TITLE: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BUSINESS MATHEMATICS & STATISTICS AND BASIC KNOWLEDGE IN COMPUTER	FULL MARKS= 100	PASS MARKS:- (I) UNRESERVED CATEGORY- 50 MARKS (II) SC/ST/PH/EX-SERVICE MAN- 45 MARKS	TIME ALLOWED 2 HOURS
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PAPER-II: ACCOUNTS, AUDIT, COST ACCOUNTANCY, BUSINESS MATHEMATICS & STATISTICS AND BASIC KNOWLEDGE IN COMPUTER APPLICATION

CHAPTER	TOPICS	MARKS
Chapter-1	Accountancy including Govt. Accounting:- Evidence of Transaction (Invoice, Cash Memo., Bill, Preparation of Vouchers, Pay- in-Slip), Single and Double Entry System of Book Keeping, Cash Book (Single & Double Column System), Preparation of Bank Reconciliation Statement, Trial Balance, Financial Statement of Profit & Non-Profit seeking concern (Trading Account, Profit & Loss Account, Receipt & Payment Account, Income & Expenditure Account and Balance Sheet)	70
Chapter-2	Introduction to Indian Government Accounts & Audit:- Chapters:- VII, XI, XIV, XV, XVI, XVII, XIX, XX, XXI, XXII, XXIV, XXV, XXX and XXXI	
Chapter-3	Principles of Auditing:- Internal Check, Audit Programme, Vouching, Valuation and Verification of Assets & Liabilities, Duties & Responsibilities of Auditors, Preparation of Audit Report, Different types of Audit: Statutory Audit, Transaction Audit, Performance Audit, Social Audit.	
Chapter-4	Tools for financial statement analysis:- Cash Flow Statement, Cost Sheet & Cost Analysis	
Chapter-5	Preparation of Bill, Utilization of various numbered & un-numbered Forms, Appropriation Bill & Structure of Government Accounts.	10
Chapter-6	Business Mathematics & Statistics (Elementary Knowledge)	10
Chapter-7	Computers in Accounting & Auditing (Basic of Computer Application- MS Office, Internet)	10
Total Marks		100

NOTE:-

1. The Syllabus is meant for the officers who are in the entry level (i.e. Grade-VI). Hence, Standard may be kept at basic level.
2. The Departmental Examination will be conducted by the Tripura Public Service Commission every year.
3. The guidelines of examination will be as per rules and provisions of the Tripura Public Service Commission.
4. No negative marking is applicable.
5. All the Questions will be MCQ based carrying 1(one) mark each.

Reference Books:-

1. English Grammar and Composition- Wren, Martin and Nesfield.
2. Introduction to Indian Government Accounts and Audit.
3. For Accountancy, Cost Accountancy, Auditing and Business Mathematics & Statistics, Syllabus of B.Com Course may be followed.