

# RAJASTHAN PUBLIC SERVICE COMMISSION, AJMER

## Syllabus for the post of Accountant/Jr. Accountant

### PAPER - I

#### I हिन्दी (HINDI)

- संधि और संधि विच्छेद ।
- सामासिक पदों की रचना और समास-विग्रह ।
- उपसर्ग ।
- प्रत्यय ।
- पर्यायवाची शब्द ।
- विपरीतार्थक (विलोम) शब्द ।
- अनेकार्थक शब्द ।
- शब्द – युग्म ।
- संज्ञा शब्दों से विशेषण बनाना ।
- शब्द – शुद्धि : अशुद्ध शब्दों का शुद्धीकरण और शब्दगत अशुद्धि का कारण ।
- वाक्य – शुद्धि : अशुद्ध वाक्यों का शुद्धीकरण और वाक्यगत अशुद्धि का कारण ।
- वाच्य : कर्तृवाच्य, कर्मवाच्य और भाववाच्य प्रयोग ।
- क्रिया : सकर्मक, अकर्मक और पूर्वकालिक क्रियाएँ ।
- वाक्यांश के लिए एक सार्थक शब्द ।
- मुहावरे और लोकोक्तियाँ ।
- अंग्रेजी के पारिभाषिक (तकनीकी) शब्दों के समानार्थक हिन्दी शब्द ।
- सरल, संयुक्त और मिश्र अंग्रेजी वाक्यों का हिन्दी में रूपान्तरण और हिन्दी वाक्यों का अंग्रेजी में रूपान्तरण ।
- कार्यालयी पत्रों से सम्बन्धित ज्ञान ।

#### II अंग्रेजी (ENGLISH)

- Tenses/Sequence of Tenses.
- Voice : Active and Passive.
- Narration : Direct and Indirect.
- Transformation of Sentences : Assertive to Negative, Interrogative, Exclamatory and vice-versa.
- Use of Articles and Determiners.
- Use of Prepositions.
- Translation of Simple (Ordinary/Common) Sentences from Hindi to English and vice-versa.
- Correction of sentences including subject, Verb, Agreement, Degrees of Adjectives, Connectives and words wrongly used.
- Glossary of official, Technical Terms (with their Hindi Versions).
- Synonyms.
- Antonyms.
- One word substitution.
- Forming new words by using prefixes and suffixes.
- Confusable words.
- Comprehension of a given passage.
- Knowledge of writing letters : Official, Demi Official, Circulars and Notices, Tenders.

#### III GENERAL KNOWLEDGE (with reference to Rajasthan)

- History of Rajasthan and Indian History with special emphasis on Indian National Movement  
- Indus and vedic culture; Epics and Puranic literature

- Development of Art, Science and Literature during Mouryan and Gupta Periods.
  - Ancient Indian education system and educational institutions of learning, Indian cultural expansion abroad.
  - Administrative changes during the British company's rule. Growth of education during British period, Freedom Struggle of 1857. Rise of Nationalist movement, Prominent leaders of national movement, social and religious renaissance- Raja Ram Mohan Roy, Dayanand Saraswati and Vivekanand.
  - Mahatma Gandhi and National movement.
  - Freedom Struggle of 1857 and Rajasthan. Peasant and labour movement.
  - Early Rajput Rulers- PrthviRaj Chauhan III, Hammir and Kanhardeo and Sangram Singh. Rajput polity, society and culture during 7 th to 12 th centuries.
  - Bhakti movement and cultural synthesis, Akbar and his administration, Mansabdari, development of education, language, literature, Art and Architecture during Mugal Period.
  - Maharana Pratap, struggle with the Mugals.
  - Shivaji and the Maratha Swaraj.
- Current Affairs
    - Economy of India and Rajasthan
    - Economic Planning in India and Rajasthan
    - 11<sup>th</sup> five year plan
    - Census of India and Rajasthan 2011
    - Various Development Programme of India and Rajasthan
    - Poverty eradication programmes
    - Women Empowerment programmes
    - Youth Employment Programmes
    - National Health Mission
    - Various Health and Hygiene Schemes of India and Rajasthan
    - Space Programmes of Govt. of India
    - Atomic Energy Programmes
    - Persons and Places in News
  
    - Contemporary Events in Science and Technology
  
    - Awards and Prizes
    - Latest Books and Authors
  
    - Cups and Tournaments
  - Indian Polity
    - Salient feature of the constitution of India, Federal Polity in India, Indian Executive, Legislature and Judiciary. Organization, Theory and practice, Elections in India. The president of India, Election and emergency powers of the president.
    - Council of Ministers and its powers at National and State level.
    - Parliament and State Legislatures.
    - Beurocratic set up of India and Rajasthan.
    - Political parties and their role – Theory and practice.
    - Supreme court and High Courts, Commissions, Boards and Tribunals at -national and state level.
  - Geography of India and Rajasthan
    - Location, extent, shape, size, physical features climate, demographic characteristics, agriculture mineral resources, Industries and trade.

#### **IV EVERYDAY SCIENCE**

- Physical and chemical reactions, oxidation and reduction reactions, metals and non-metals. Hydro-carbons, Chloro-Fluoro Carbon (CFC), Compressed Natural Gas (CNG), Soap and Detergent Pesticides, Reflection of light and its laws, examples of refraction, types of Lenses, Defects of vision and their corrections.
- Electric current, Unit of electric current, Electric cell, Electric generator, Electric connection arrangement in houses. Working of house-hold electrical appliances. Uses of space science, Remote Sensing Technique and its uses. Information Technology.
- Environment – Components (Atmosphere, Lithosphere and Hydrosphere), Ecosystem-structure. Food-chain, Food-web, Nitrogen cycle. General information about - Bio-technology, Bio-patents, Stem cell, Cloning, Test Tube baby, Artificial insemination.
- Apiculture, Sericulture, Fishery, Poultry, Dairy industry, Cereals, Pulses, Vegetables, Fruits, Medicinal plants. Blood group, Blood transfusion, Rh factor, Pollution and human health, Pathogen and human health, Intoxicant and human health, Mal-nutrition and human health.
- Immunity, Vaccination, Types of diseases, Hereditary diseases – Haemophilia Colour blindness, Thalassaemia, National Health Programme, Manures – Bio-manure, Wormy compost. Crop rotation, Plant disease control.

#### **V MATHEMATICS**

- Natural numbers, rational and irrational numbers and their decimal expansions, operations on real numbers, laws of exponents for real numbers, rational numbers and their decimal expansions.
- Zeros of a polynomial, Relationship between zeros and coefficients of a polynomial, Algebraic methods of solution of pair of linear equations in two variables, quadratic equations, Arithmetic progression, Geometric progression and Harmonic Progression.
- Ratio and proportion, percentage, Profit and loss, simple and compound interest, time and distance, time and speed, work and time.
- Area of rectilinear figures viz. triangle, quadrilateral, rhombus, parallelogram, interior and exterior angles of a polygon and basic properties of polygon.
- Collection of data, presentation of data, graphical representation of data, measure of central tendency, mean, mode, median of ungrouped & grouped data.

#### **VI BASICS OF COMPUTER**

- Introduction to Computer & Windows: Input/output Devices, Memory, PORTs, Windows Explorer Menu, Managing Files & Folders, Setup & Accessories, Formatting, Creating CD/DVD.
- Word Processing & Presentations: Menu Bars, Managing Documents & Presentations, Text Formatting, Table Manipulations, Slide Designs, Animations, Page Layout, Printing.
- Spread Sheets: Excel Menu Bar, Entering Data, Basic Formulae & Inbuilt Functions, Cell & Text Formatting, Navigating, Charts, Page Setup, Printing, Spread Sheets for Accounting.

- Working with Internet and e-mails: Web Browsing & Searching, Downloading & Uploading, Managing an E-mail Account, e-Banking.
- Introduction to Tally: Features of Tally, Ledgers and Groups Creations, Feeding vouchers, Cash, Bank, Journal & Adjustment Entries, Bank Reconciliation, Trial balance, Financial Statements & balance sheet.

Scheme of Examination :

### **Paper – I**

1	हिन्दी (Hindi)	75	2.30 घण्टे
2	अंग्रेजी (English)	75	
3	सामान्य ज्ञान (General Knowledge) (राजस्थान के संदर्भ में)	75	
4	दैनिक विज्ञान (Everyday Science)	75	
5	गणित (Mathematics)	75	
6	कम्प्यूटर के मूल सिद्धान्त (Basics of Computer)	75	
	<b>कुल</b>	<b>450</b>	
<p>नोट : गणित एवं कम्प्यूटर के मूल सिद्धान्त को छोड़कर जो सैकण्डरी स्तर के होंगे, प्रश्न-पत्र सीनियर सैकण्डरी स्तर का होगा । (The paper shall be of Sr. Secondary Standard, except Mathematics and Basics of Computer which shall be of Sec. Standard)</p>			

### **PAPER – II**

#### **I – BOOK-KEEPING AND ACCOUNTANCY**

1. Accounting – meaning, nature, functions and usefulness, types of accounting, accounting equation, generally accepted accounting principles, concepts and conventions.
2. Accounting process : journals and ledger leading to preparation of trial balance and preparation of final accounts with adjustments.
3. Preparation of bank reconciliation statement.
4. Rectification of errors.
5. Accounting for depreciation – need, significance and methods of providing depreciation.
6. Receipts and payments account and income and expenditure account and balance sheet.
7. Single entry system – Preparation of accounts from incomplete records.
8. Partnership accounts :
  - (i) Fundamentals – capital-fixed and fluctuating, adjustments for change in profit sharing ratios, revaluation of assets and treatment of goodwill.
  - (ii) Reconstitution of the firm – Admission, Retirement and Death of a partner including treatment of life policy.
9. Insurance claims.

## **II - BUSINESS METHODS**

1. Business :- Introduction, scope and objectives; Business Ethics and social responsibilities of business.
2. Forms of Business Organisations :- Sole proprietorship, partnership and company.
3. Entrepreneurship :- Concept, importance and causes of low development of entrepreneurship in India
4. Negotiable Instruments :- Meaning and types (Promissory Note, Bills of Exchange and Cheques).
5. Sources of Business Finance.
6. Advertising :- Meaning, importance and methods.
7. Consumer rights and protection against exploitation.
8. Human resource planning, recruitment, selection and training.
9. Communication - process, barriers and suggestions to overcome barriers.
10. Discipline – Causes and suggestions for effective discipline.
11. Coordination – Importance and principles.

## **III - AUDITING**

1. Auditing : meaning, objectives, types of audit, planning and procedures, audit programme, working papers, test checking, routine checking.
2. Vouching : concepts, importance and procedures.
3. Internal Control : meaning, objectives, internal check and internal audit.
4. Valuation and verification of assets and liabilities.
5. Rights, Duties and Liabilities of Company Auditor.
6. Audit of Government Companies.
7. Audit Reports and Audit Certificates.

## **IV - INDIAN ECONOMICS**

1. Indian Economy – Features and problems, Economic policy, Industrial policy and Fiscal policy of India.
2. Meaning, objectives and importance of economic planning in India. Basic features of Eleventh Five Year Plan.
3. Population Explosion–Causes, effects and remedies. Relation between population and economic growth.
4. Role and significance of agriculture in Indian economy. Sources of agriculture finance and recent trends in agriculture marketing.
5. Industrial growth and prospects in India.
6. Inflation – Causes, effects and remedies.
7. Role and problems of Public sector in India.
8. Impact of globalization and liberalization on agriculture and industry.
9. Role of Multi-national corporations in Indian economy.
10. Foreign Trade – Volume, composition and direction.
11. National Income – Concept, computation methods and distribution.
12. Economy of Rajasthan – Basic features, development and prospects of agriculture, industry and tourism.

V Rajasthan Service Rules Vol. 1 (Chapter II, III, X, XI, XIII, XIV, XV & XVI) Rajasthan

Civil Service Joining Times Rules, 1981

VI G.F. & A.R. – Pt. I (Chapter 1, 2, 3, 4, 5, 6, 14 and 17)

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Scheme of Examination :

**Paper – II**

1	बही खाता (बंक कीपिंग) और लेखा विधि (Book Keeping and Accountancy)	75	2.30 घण्टे
2	व्यवसाय पद्धति (Business Method)	75	
3	लेखा परीक्षा (Auditing)	75	
4	भारतीय अर्थशास्त्र (Indian Economy)	75	
5	रा.ले.नि. खण्ड – 1 (अध्याय I, III, X, XI, XIII, XIV, XV और XVI (R.S.R. Volume I (Chapter II, III, X, XI, XIII, XIV, XV and XVI) Rajasthan Civil Service Joining Times Rules, 1981	75	
6	सा.वि.ले.नि. – भाग – 1 (अध्याय 1,2,3,4,5,6,14 और 17) (G.F. & A.R.-Pt. I (Chapter 1,2,3,4,5,6,14 and 17)	75	
		<b>कुल</b>	<b>450</b>

**नोट :** 1- क्रम संख्या 5 और 6 पर उल्लिखित विषयों को छोड़कर प्रश्न-पत्र स्नातक स्तर का होगा। एकल स्तरीय परीक्षा होगी। प्रत्येक प्रश्न-पत्र अर्थात् प्रश्न-पत्र-। और प्रश्नपत्र-।। दोनों वस्तुनिष्ठ प्रकार के होंगे।

**2 अधिकतम अंक और ऋणात्मक अंकन –**

प्रश्नपत्र-। और प्रश्नपत्र-।। के अधिकतम अंक प्रत्येक के लिये 450 होंगे। प्रत्येक सही उत्तर के लिये 3 अंक प्रदान किये जायेंगे और प्रत्येक गलत उत्तर के लिये 1 अंक कम किया जायेगा।

**अर्हक अंक –** प्रश्न पत्र-। और प्रश्नपत्र –।। प्रत्येक में न्यूनतम् 35 प्रतिशत और कुल मिलाकर 40 प्रतिशत। तथापि, अ.जा./अ.ज.जा. अभ्यर्थियों के लिये न्यूनतम अंकों में 5 प्रतिशत तक का शिथिलिकरण होगा। कोई मौखिक परीक्षा नहीं होगी।