

SYLLABUS FOR HALF YEARLY DEPARTMENTAL EXAMINATION FOR WBA&AS OFFICERS

Part (Paper)	Subject	Time Allowed	Full Marks	Pass Marks
Part-I (Paper I)	Principles of Civil Accounts, Audit and Finance	2 hours	100	50
Part-I (Paper II)	Civil Audit, Accounts and Service Rules	3 hours	100	50
Part-I (Paper III)	Public Works Accounts and Procedure	3 hours	100	50
Part-II (Paper I)	Business Organization, Mercantile Law, etc.	3 hours	100	50
Part-II (Paper II)	Advanced Accountancy and Auditing	3 hours	100	50
Part-II (Paper III)	Cost Accounting Factory Organization and Management Accounting	3 hours	100	50
Hindi Part –I (Written)	Hindi (Written): Translation from English into Hindi and vice-versa, Letter Writing (official type), Comprehension & Construction of sentences.	1 hour 45 minutes	45	22.5
Hindi Part –I (Written)	Hindi (Written): Dictation from prescribed text book.	15 minutes	15	7.5
Hindi Part – II (Oral)	Hindi (Oral): Test of reading skill in Hindi, Group discussion and Question answer session/Conversation in Hindi.	-	40	20
Bengali Part – I (Written)	Bengali (Written): Translation from English into Bengali and vice-versa, Letter Writing (official type), Comprehension & Construction of sentences	1 hour 45 minutes	45	22.5
Bengali Part – I (Written)	Bengali (Written): Dictation from prescribed text book.	15 minutes	15	7.5
Bengali Part – II (Oral)	Bengali (Oral): Test of reading skill in Bengali, Group discussion and Question answer session/Conversation in Bengali.	-	40	20

SYLLABUS

Part (Paper) Subject	Syllabus
Part – I (Paper – I) Principles of Civil Accounts, Audit and Finance	<p><i>The questions will be of theoretical nature and the syllabus will consist of :-</i></p> <p>(i) The following Chapters of “An Introduction to Indian Government Accounts and Audit” Issued under the authority of the Comptroller and Auditor General of India (Fifth Edition 1987)- Chapter 3- Financial Administration in India Chapter 4 – Currency and Resource Arrangements, Chapter 7- Structure of Government Accounts, Chapter 11 – Treasury Operation, Chapter 12- Departmental Compilation of Accounts, Chapter 13 – Accounting in the Indian Audit and Accounts Department, Chapter 18 – Central Audit and Local Audit Chapter 19 – Audit of Receipts, Chapter 20 – AUDIT of Expenditure, Chapter 21 – Audit of Contingency Funds and Public Accounts.</p> <p>(ii) <i>Constitution of India</i> – PROVISIONS relating to finance, audit and accounts, money bills, Borrowing, property, contracts and services.</p>
Part – I (Paper – II) Civil Audit, accounts and Service Rules	<p><i>The syllabus will consist of: –</i></p> <p>The West Bengal Service Rules, part-I The West Bengal Service Rules, part ii chapters I to IX and XIII Persian Rules in Civil Services Regulations and the Liberalized Pension Rules, West Bengal Financial Rules, Volumes I and II West Bengal Treasury Rules, Volumes I and II West Bengal Audit Manual, Parts I and ii Government Accounting Rules – 1990 Accounting Rules for Treasuries - 1992</p>
Part – I (Paper – III) Public Works Accounts and Procedure	<p><i>The syllabus will consist of –</i></p> <p>Central Public Works Accounts Code with Appendices. Book of Forms referred to in Central Public Works Accounts Code. Accounts Code, Volume iii (Part I and ii – Public Works Portion only). West Bengal Financial Rules, Volume, - Chapter VI Section3, Chapter VIII Section 3 and 4. Treasury Rules, West Bengal and Subsidiary Rules, Volume II, Part I of Appendix V.</p>
Part – II (Paper – I) Business Organization, mercantile law, etc.	<p><i>Business Organization and Mercantile Laws</i> – General commercial and trading terms, General knowledge of trade and transport, currency, foreign exchange, warehousing office Organization, filling system, shipping terms and documents, financing of industry and trade (Including Industrial Finance Corporation and Industrial Credit Investment Corporation of India). Mercantile Laws- the Indian Contract Act, 1872 (1 of 1956) (only provisions relation to Memorandum and articles of association, capital, shares and shareholders, mortgages and charges, directors meetings, accounts and audit, government companies and private companies).</p>
Part – II (Paper – II) Advanced Accountancy and Auditing	<p>Advanced book-keeping-single and double entry book- keeping and accounts, bills of exchanges, consignments, depreciation and sinking fund self balancing ledger, trading, manufacturing, profit and loss accounts and balance sheets, partnership accounts, company accounts, branch accounts, departmental accounts, double accounts, accounts of public utility concerns, hire purchase</p>

	and royalty accounts, other miscellaneous accounts- (1) fire claim for stock, (2) rack ages and empties, (3) voyage accounts, analysis of balance sheet. Auditing (internal check), audit programmed, vouching valuation and companies, duties and Responsibilities of auditors, audit of various institutions, special features relation to audit of government companies and public utility concerns.
Part – II (Paper – III) Cost Accounting Factory Organization and Management Accounting	<p>A. Costing:</p> <ul style="list-style-type: none"> i) Labour- Employment of labour, different methods of payment of wages and Incentive, record maintained for payment of labour ; ii) Material – Purchase, receipt, storage and issue of materials, records and forms kept In connection with the above, pricing of materials, maximum and minimum limits; iii) Overhead – Production, administrative, distribution and selling overheads, Collected, apportioned and allocated; iv) Different types of costing, standard costing, process costing, by-product and joint Product coition uniform coition, marginal costing; v) Treatment of taste of costing; vi) Reconciliation between cost and financial accounts; vii) Problems on cost accounting. <p>B. Factory Organization: Production control, material control, layout of plant, machinery, production and distribution of power, transportation system, duties of manager, Foreman etc.</p> <p>C. Management Accounting: Introduction, anticipation, sales budget, production budget, administration and research budgets and capital budgets.</p>

Rules for the Departmental Examination in Bengali

- 1) The examination in Bengali shall be held in two parts, namely, Part - I written, and Part - II oral. Candidates passing in one part shall be exempted from further appearing at the same part.
- 2) Details regarding the two Parts of the examination are given below:–

Details of Subject	Time	Full Marks	Pass Marks
Part I - Written			
(a) Dictation from prescribed text books	10 minutes for dictation and 5 minutes for revision	15	7.5
Part I - Written			
(b) Translation from English into Bengali	1 hour 45 minutes	10	45
(c) Translation from Bengali into English		10	
(d) Letter writing - (of an official type)		10	
(e) Comprehension		10	
(f) Construction of sentences		5	
Part II - Oral			
(a) Test for reading skill in Bengali		15	40
(b) Group Discussion		15	
(c) Question-Answer session/ Conversation in Bengali		10	
			20

The following books are prescribed for the examination:–

- (i) Short stories of Rabindranath Tagore [Dena Paona, Chhuti, Jagneswarrer Jagnya, Sampatti Samarpan].
- (ii) Poems– [Birpurush, Bharat Tirtha by Rabindranath Tagore and Lichu Chor by Kazi Nazrul Islam].
- (iii) Novels– [Palli Samaj by Sarat Chandra Chattopadhyay, Chander Pahar by Bibhuti Bhushan Bandyopadhyay].
- (iv) Drama– [Lakshmaner Shaktishel by Sukumar Ray].
- (v) Non-fiction – [Vidyasagar Charit (Swarachit)].

Apart from Bengali newspapers, the following books and publications are recommended as help to the study of Bengali Language:–

- (i) Terminology to be used in the Public Service by the Government of West Bengal. (Paribhasa Samkalan: Prashasan by Paschimbanga Bangla Academy).
- (ii) Bangla Vyakaran by Jagadish Ghosh and Anil Ghosh (for Class VIII).

Rules for the Departmental Examination in Hindi

- 1) The examination in Hindi shall be held in two parts, namely, Part- I written and Part- II oral. Candidates passing in one part shall be exempted from further appearing at the same part.
- 2) Details regarding the two Parts of the examination are given below:–

Details of Subject	Time	Full Marks	Pass Marks
Part I - Written			
(a) Dictation from prescribed text books	10 minutes for dictation and 5 minutes for revision	15	7.5
Part I - Written			
(b) Translation from English into Hindi	1 hour 45 minutes	10	45
(c) Translation from Hindi into English		10	
(d) Letter writing - (of an official type)		10	
(e) Comprehension		10	
(f) Construction of sentences		5	
Part II - Oral			
(a) Test for reading skill in Hindi		15	40
(b) Group Discussion		15	
(c) Question-Answer session/ Conversation in Hindi		10	
			20

The following books are prescribed for the examination:–

- (i) Short Stories of Munshi Premchand – [Kafan, Panch Parameswar, Do Bailon Ki Katha, Poush Ki Raat].
- (ii) Poems – [Madhusala by Dr. Haribans Rai Bachchan].
- (iii) Non-fiction [Atmakatha by Rahul Sankritayan].
- (iv) Drama – [Charandas Chor by Habib Tanvir].

Apart from Hindi Newspapers, the following books and publications are recommended as help to the study of Hindi Language:–

1. Candidates are advised to listen to the news broadcasts in Hindi by the All India Radio and the Doordarshan.
2. Kritika - Part I (NCERT).
3. Any Hindi Grammar Book of Class VII and Class VIII.
4. Sample Terminology - uploaded in the website of Public Service Commission, West Bengal.
