

PUBLIC SERVICE COMMISSION, WEST BENGAL

WEST BENGAL AUDIT AND ACCOUNTS SERVICE EXAMINATION

INFORMATION BROCHURE

The Public Service Commission, West Bengal, will hold the West Bengal Audit and Accounts Service Examination for recruitment to the posts included in the said W.B.A. & A. Service. The rules including scheme of the examination, list of prescribed papers and their syllabi are given in the appendices. A candidate should verify from the rules and particulars that he/she is eligible for admission to the examination. The conditions prescribed shall not be relaxed.

1. The examination will be held in two successive stages, viz., (i) Preliminary Examination (Objective Type) and (ii) Main Examination (Conventional Type-Written) and Personality Test. A number of candidates to be selected on the results of the Preliminary Examination will be allowed admission to the Main Examination (Written) and a number of candidates to be selected on the results of the Main Examination (Written) will be called to the Personality Test.

2. The Preliminary Examination will be held in Kolkata and Darjeeling. Only hill tribe candidates of Darjeeling District and other candidates of the three hill sub-divisions viz., Darjeeling Sadar, Kalimpong and Kurseong of Darjeeling District will be allowed to appear at Darjeeling Centre. The Main Examination will be held in Kolkata Centre only. The Personality Test will be held in the office of the Public Service Commission, West Bengal, in Kolkata.

3. **SCALE OF PAY :** Rs.8,000-13,500/- plus other allowances as admissible.

4. **VACANCIES :** The number of vacancies will be announced later.

Certain vacancies may be reserved for candidates belonging to Scheduled Castes, Scheduled Tribes and Backward Classes of West Bengal declared as such by the Govt. of West Bengal. Some vacancies may also be reserved for Physically Handicapped persons provided they are otherwise suitable and possess the capacity to perform the duties attached to the post. The benefits of reservation of vacancies for SC/ST/BC candidates are admissible to SC/ST/BC candidates of West Bengal only. The SC/ST/BC candidates of other States shall be treated as general candidates.

N.B.: Candidates suffering from blindness or low vision are not eligible.

5. **ALLOTMENT :** Allotment of candidates will be made in order of merit and according to the number of vacancies in the service.

NOTE : All appointments will be made initially on temporary basis.

6. **APPLICATION :** A candidate whether in Government service or not, must submit his/her application in prescribed form with the requisite documents to the Commission's office within the closing date mentioned in the advertisement. Applications received after the closing date will not be accepted. Candidates must fill in the application form in their own handwriting and sign on it. Should any of the statements made in the application be subsequently found to be false within the knowledge of the candidate, his/her candidature will be liable to cancellation and even if appointed to a post on the results of this examination his/her service will be liable to be terminated. Wilful suppression of any material fact will also be similarly dealt with.

Applications of the candidates who will wrongly opt for Darjeeling Centre will be treated as defective and the Commission shall have discretion to allot him to Kolkata Centre.

Candidates should take particular note that entries in their applications submitted to the Commission must be made correctly against all the items, which will be treated as final and no alteration or addition in this regard will be entertained after submission of the application.

Requisite documents, viz., photograph and attested xerox copies of necessary certificates etc. must be furnished with the application form along with two self-addressed envelopes, one with postage stamp of Rs.5/- affixed on it.

Applications not duly filled in or found incomplete or without requisite documents or defective in any respect will be liable to rejection.

Candidates in service of Government, a Local or Statutory Body are required to submit an undertaking (as in the declaration printed in the application form) to the effect that they have informed, in writing, their Head of Office/Department as to their applying for the examination.

Those appointed after submission of their applications for admission to the examination, must furnish forthwith evidence to show that their appointing authorities have no objection to their being selected for new appointment on the results of this examination.

7. **FEE :** Candidates must enclose with their applications a fee of Rs.200/- (Rupees two hundred) only in the form of Indian Postal Order which must be **purchased on a date after publication of this advertisement** and crossed and endorsed to THE SECRETARY, PUBLIC SERVICE COMMISSION, WEST BENGAL, **or** in the form of a receipted challan from a Government Treasury in West Bengal or the Reserve Bank of India, Kolkata, under the head "0051-00-105-State PSC Examination fees-001-Examination fees-16 other fees". Money Orders, Cheques, Bank Drafts, Cash etc. will not be accepted. No application will be considered unless accompanied with the requisite application fees. **SC/ST candidates of West Bengal and Persons with disabilities having Physical disability of 40% and above only are not required to pay any fee. The application without fee of such candidates will not be accepted if the same is not accompanied with the attested or self-certified xerox copy of SC/ST certificate issued by the competent authority of West Bengal in a prescribed format.** BC candidates of West Bengal, are, however, required to pay usual fee as aforesaid. NO EXEMPTION OF FEE IS AVAILABLE TO SC/ST/BC CANDIDATES OF OTHER STATES. No claim for refund of the fee will be entertained nor will it be held in reserve for any other examination.

P.H. Candidates are not required to pay any fee.

8. **QUALIFICATION :** (i) A citizen of India or such a person of other nationality as declared eligible by Govt. of India; (ii) Bachelor's degree in Commerce of a recognized University or Membership of the Institute of Chartered Accountants of India or Membership of the Institute of Costs and Works Accountants of India; (iii) Ability to read, write and speak in Bengali (not required for recruitment in the case of candidates from hill areas of the district of Darjeeling i.e. for Nepali speaking candidates.)

N.B. : Candidates suffering from blindness or low vision are not eligible.

AGE : Not more than 32 years on the 1st January, of the year of advertisement. Upper age limit is relaxable by 5 years for SC & ST candidates of West Bengal and by 3 years for BC candidates of West Bengal and upto 45 years for Physically Handicapped (40% and above) persons. SC/ST/BC candidates of other States shall be treated as General Candidates.

NOTE : Age as recorded only in the Madhyamik or equivalent certificate will be accepted. The age limits shall apply to all candidates whether in Govt. Service or not.

9. PARTICULARS AND CERTIFICATES REQUIRED :

a) A candidate claiming to be SC, ST or BC must have a certificate in the prescribed format in support of his/her claim from a competent authority of West Bengal as specified below :

i) In the District, the Sub-Divisional Officer of the Sub-Division concerned, and

ii) In Kolkata, the District Magistrate, South 24 Parganas or such Additional District Magistrate, South 24 Parganas, as may be authorised by the District Magistrate, South 24 Parganas in this behalf.

[Vide the West Bengal SCs & STs (Identification) Act, 1994 at SCs & STs Welfare Department Order No.261-TW/EC/MR-103/94 dt. 06.04.95].

b) **For Physically Handicapped candidates** [vide West Bengal Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Rules, 1999.]

A Medical Board constituted at Government Medical College Hospitals, District Hospitals, Sub-Divisional Hospitals and Block Level Hospitals.

c) The Public Service Commission may require such further proof or particulars from the candidates as it may consider necessary and may make enquiries about their character and other particulars regarding suitability and eligibility.

Original certificates, where necessary will have to be submitted when the Commission asks for them. If any candidate fails to furnish any certificate or any other relevant documents or information regarding his/her candidature within the time specified by the Commission, his/her claim for allotment may be passed over without further reference to him/her. Attested or self-certified xerox copies of the certificates in support of the statements made in the applications regarding educational qualifications, date of birth and citizenship as per provision to item 8(i) above must be submitted with the applications.

10. **PHOTOGRAPH** : The candidate must submit one copy of his/her recent passport size photograph which should be pasted on the first page of the application. An identical copy of the photograph should be pasted on the attendance sheet to be supplied to the candidates along with the admit card for the Preliminary Examination. The Photographs should be signed in ink on the front side by the candidate.

11. **CAUTION** : The candidates must abide by the instructions as may be given by Supervisors/Invigilators of the Examination. If the candidate fails to do so or indulges in disorderly or improper conduct, he/she will render himself/herself liable to expulsion from the examination hall and/or such other punishment as the Commission may deem fit to impose.

In case a candidate is reported against by the Supervisors of the Examination centre for violating any of the instructions or for adoption of unfair means at the examination, he/she will be punished with cancellation of candidature and also debarment from future examinations and selections as may be decided by the Commission according to the circumstances of the case.

Admission of a candidate to the examination will be provisional subject to determination of his/her eligibility in all respects. If at any stage after issue of the admit card a candidate is found ineligible for admission to the examination his/her candidature will be cancelled without any reference to him/her. No candidate shall be allowed to take the examination unless he/she holds an admit card.

A candidate should note that if at any stage even after issue of the letter of appointment he/she is found ineligible in terms of the advertisement and the "Information Brochure", his/her candidature will be cancelled without any reference to him/her.

The conditions prescribed cannot be relaxed in any case other than those mentioned in this brochure.

A deduction of 10% of full marks will be made from the total marks secured by a candidate in the answer-script if he/she discloses his/her identity by writing his/her name, roll-number, ticket number etc. or by putting any identifying marks.

12. **RESULTS OF THE EXAMINATION** : The name of the candidates called to personality Test and those recommended for appointment will be published provisionally subject to determination of eligibility of the candidate in all respects and verification of original certificates etc. If at any stage of such verification any candidate is found ineligible, his/her candidature/allotment will be cancelled.

13. **CANVASSING** : Any attempt on the part of a candidate to enlist support for his/her application through persons, officials of Govt. or agencies will disqualify him/her for appointment. Spontaneous recommendations from persons interested in the candidates, or otherwise known to them, will be disregarded and will render the candidates ineligible.

APPENDIX - I

(i) Preliminary Examination

The Preliminary Examination will consist of only one paper on "General Studies". The question paper will be of an objective type consisting of 200 multiple choice questions. The paper will carry 200 marks and will be of 2¹/₂ hours' duration. The standard of the paper will be of the level of knowledge as expected of a Bachelor of Commerce of a recognised Indian University/Institute. The paper will include questions covering the following fields of knowledge.

1. English Composition	... 25 Marks
2. General Knowledge including General Mental Ability	... 25 Marks
3. Current events of National & International Importance	... 25 Marks
4. History of India with special reference to Indian National Movements	... 25 Marks
5. Geography of India with special reference to West Bengal	... 25 Marks
6. Indian Economics & Indian Political System	... 25 Marks
7. Constitution of India with special reference to Planning Commission, Finance Commission, Finance, Accounts & Audit	... 25 Marks
8. Commerce	... 25 Marks

The Preliminary Examination is meant to serve as a screening test only. The marks obtained in this examination by the candidate will not be considered for final selection. Only those candidates who will be declared qualified in the Preliminary Examination in a year will be eligible for admission to the West Bengal Audit & Accounts Service Main Examination of that year.

APPENDIX – II
(ii) Main Examination

The Main Examination will be held in two stages viz., (1) Written Examination and (2) Personality Test.

1. The Written Examination will be in two parts –

(a) Compulsory and (b) Optional.

(a) Compulsory Papers : There shall be 4 (four) compulsory papers as stated below :--

- (i) English Essay, Precis Writing and Composition;
- (ii) Bengali/Hindi/Urdu/Nepali Essay, Precis Writing and Composition;
- (iii) General Knowledge and Current Affairs;
- (iv) Business Mathematics and Statistics.

(b) Optional Papers : Candidates for the aforesaid examination shall take up any three papers from the following list of subjects with code :-

- (i) Statistics (**Code : 09**) ;
- (ii) Banking (**Code : 04**) ;
- (iii) Economics (**Code : 08**) ;
- (iv) Advanced Accountancy (**Code : 01**) ;
- (v) Advanced Commercial Geography (**Code : 02**) ;
- (vi) Business Organisation and Methods (**Code : 05**) ;
- (vii) Commercial and Industrial Law (**Code : 06**) ;
- (viii) Auditing (**Code : 03**) ;
- (ix) Costing (**Code : 07**) ;
- (x) Taxation Laws and Practice (**Code : 10**).

Each of the Compulsory and Optional papers will carry 100 marks and will be of 3 hours' duration.

2. Personality Test : There shall be a Personality Test carrying 200 marks. A number of candidates selected in order of merit on the results of the Written Examination, will be called to the Personality Test. The syllabus for Business Mathematics and Statistics as included in the list of compulsory papers will be similar to that of the pass standard of the Bachelor of Commerce Degree Examination of the University of Calcutta. The detailed syllabus for Compulsory **Paper-IV : Business Mathematics and Statistics** is as follows :

Group – A : Business Mathematics

Matrices & Determinants-Definition-Algebra of Matrices-Calculation of Values of Determinants up to third order whose entries are Rational Numbers-Adjoint of a Matrix-Inverse of a Matrix-Solution of a system of Linear Equations Having Unique solution and involving not more than three variables (by Cramer's rule and Matrix-Inversion method).

Financial Mathematics-Compounding, Discounting-Sinking Fund and Annuities.

Elementary Calculus-Functions & its Domain-Classification of Function-Different types of Functions (except Trigonometrically)-Derivative & its Geometrical Interpretation-Rules of Differentiation-Second and Third order Derivatives-Maxima and Minima of a Function-Point of Inflection (working rule & its simple application)-Integration as Anti-derivative Process-Standard Forms-Integration by Substitution-Definite Integral-Finding Area in Simple Cases.

Set Theory-Definition of Sets-Presentation of Sets-Different types of Sets-Set Operations-Laws of Algebra of Sets-Venn Diagram-Cardinal Number Formula up to three sets.

Group – B : Business Statistics

Data and their Interpretation - Methods of Collecting, Organizing, Presenting, Analyzing, Interpreting Numerical Data-Formation of Frequency, Distribution-Charts and Diagrams.

Descriptive Statistics-Measure of Central Tendency-Measures of Dispersion-Linear Correlation and Regression-Correlation Coefficient-Rank Correlation-Regression Equations and their Properties.

Time Series Analysis-Description of Time Series components-Standard Time Series Models-Methods of extracting Linear Trends (least squares, moving averages)-Seasonal Variations and Forecasting.

Index Numbers and their uses-Problems in construction of Index Numbers-Method of constructing Index Numbers (method of aggregate & method of relatives)-Limitations of Index Numbers-Tests for Index Numbers-Cost of Living Index.'

The standard of optional papers will be approximately that of an Honours Degree Examination of an Indian University.

Answers in all the papers may be written either in English or in Bengali (unless otherwise directed in the question papers) except in the Language Papers.

The Public Service Commission, West Bengal, shall have discretion to fix qualifying marks in any paper or all papers and in the aggregate.

Detailed Syllabus of Optional Papers

i) Statistics : Meaning and Scope of Statistics – Statistics as applied in the field of Business and Economics. Compilation, Classification and Tabulation of Data.

Frequency distribution and Graphs – Diagrammatic representation including different types of Charts, Bar Diagram, Pie-Diagram, Histogram, Pictograms.

Measures of Central Tendency – Compilation of Arithmetic Mean, Median, Mode, Comparison of Mean, Median, Mode. Other Measures of Central Tendency.

Measures of Dispersion – Meaning of Dispersion Range. Mean Deviation and Standard Deviation. Quartile Deviation.

Moments and Measures of Skewness and Kurtosis.

The normal curve—standard form—properties of the normal curve.

Linear Regression and Correlation—Regression—Coefficient of Correlation—relation between coefficient of Regression and Correlation.

Time Series, Moving average, trend and fluctuation—analysis of time series—elimination of seasonal fluctuation by moving averages. The least square method-fitting of straight lines. Business forecasting.

Index Number and their uses—Problems in the construction of Index Numbers—Cost of living Index Number—Indian examples—Fisher's ideal index—time reversal test.

The main sources of official Statistics—their character and meaning—shortcomings of official statistics.

ii) Banking : (a) Banking Theory : General Structure and Methods of Commercial Banking—the Management of Banking Resources—Loans and Advances—Investments—Acceptances—Cash Reserves—Market rate of discount—Recent tendencies of Commercial Banks—Trends towards mixed banking—Theories of assets management—Real Bills Doctrine—Its applicability in modern conditions—Shift ability and anticipated Income Theories—Term lending—Indian Banking—Structure of their assets and liabilities—The Banking companies Act, 1949—Role of Indian Commercial Banks in economical development.

Central Banks—objectives and Functions—Discount Rate Policy—Open market operations—Variable Reserve Ratio—Selective Credit Control—Credit Control Measures of the Reserve Bank of India.

(b) Banking Practice : Relation between the Banker and the Customer—Deposit Account—Current Account—Accounts of Minor, Infants, Joint Accounts—Bankrupts—Partnership—Trading and Non-Trading Companies—The Cheques and Bills of Exchange daily Balance—The General Ledger—Deposit Receipt—Purchase and sale of Stocks and Shares—Foreign Exchange Business.

(c) Banking Law : Banker and the Customer—Banker's entries in the Pass Book—Paying Banker and the Collecting Banker—Sufficient reasons for refusing payment—Risks and duties of paying Bankers and their Statutory Protection—Statutory Protection of Collecting Banker—The Negotiable Instruments Acts—Advances against securities—Advances against guarantee—Guarantee and Indemnity—The form of a Bank's Guarantee—The Banker and the Guarantor—Advances against collateral securities—Hypothecation and mortgage—Advances against goods and documents of title to goods—Bills of lading—dock and Warehouse Warrants—Letter of Hypothecation—Advances against land and building.

(d) Currency and Foreign Exchange : Money in a modern Economy—value of money—Measurement of changes in the value of money—Effect of changes in the Value of money—Theory of Inflation and Deflation—Control of Inflation and Deflation.

Monetary standards—I.M.F.—foreign Exchange Theory—Exchange Control.

iii) Economics : Economics—Subject matter and scope. Theory of Consumer Demand. Theory of the firm under different market forms.

Factor Pricing—Wages, Interest, rent and Profits.

Monetary Systems—Commercial Banking and Central Banking.

Monetary Theory—Income, Employment and output—Value of money—Inflation and Deflation.

Monetary Policy—International Trade and Foreign Exchange—Balance of Payments—Exchange Rate Determination—Exchange Control.

Government Finance—Taxation—Public Expenditure—Fiscal Policy, Economic Planning.

(iv) Advanced Accountancy : Funds flow analysis—Purchase of Partnership firm by limited company—Merger or absorption of companies—Reduction or reconstruction of capital—Valuation of goodwill—Valuation of shares—Holding Company accounts and consolidated balance sheet—Branch Accounts, including foreign branches—Double accounts for Public Utility Undertakings—Loss of profits insurance—Government accounts—Ratio analysis from published accounts—Presentation of published accounts and Schedule VI of Companies Acts—Alternative ways of presenting published accounts.

(v) Advanced Commercial Geography : Bridging space and time in economics—Location of economic activities and trade as observed of each other in relation to space—factor movements and commodity movements as alternatives—trade as bridging time—similarly and non distinguishability between trade and production. The concept of region in economics.

Economic theory of location—Factors promoting location of production and trade—Geographical and natural factors—Historical factors—Economic factors. Measurement of location and localization—coefficient of localization and spatial concentration—Measures by alternative indicators. Advantages and disadvantages of localization.

Economic theory of interregional and international trade—its limited applicability—absolute and relative advantages—comparative costs—Measurement of comparative cost—balancing cost and advantages with cost of trade and transport—trade as transcending location—storage and transport as essential elements of trade—commodity movements as substitute for factor movements. Economic significance and the real social cost of trade.

Possible nature of malfunctioning of location and trade as elements of economic organisation—the need for control. Popular misconceptions about trade.

(vi) Business Organisation and Methods : Taylor's Scientific Management—Fayol's general management—principles—More recent schools of Management thought, e.g., Behavioural Science, Quantitative Methods, etc.—Management as decision making.

Organisation Structure : Authority—responsibility relationships—Communication channels—functional organisation—Decentralised structures and arguments for and against them—legal forms of business in India and their distinguishing characteristics, e.g., firms, Hindu Undivided family, Company—Private and Public, Government Companies.

Management Process : Delegation—Objectives and Policies—Participative management practices—Long-range planning—Training and development of human resources—Appraisal of performance—Control and Co-ordination—“Management by objectives” and other total approaches to management.

Basic ideas about production management, marketing management, purchase management, financial management—Public Sector Management in India.

(vii) Commercial and Industrial Law : Understanding the Structure of Commercial Law—Fundamentals of the law of contract and the Indian Contract Act—Special cases of contract—Negotiable instruments, bailment and associated areas. The problems of fictitious legal personality—The limited liability company as a special case—The social problems created by the operations of such fictitious persons—The salient points of the Indian Companies Act. The Monopolies and Restrictive Trade Practices Act. The necessity of protecting weaker parties in a contract and of protecting social interests as basis of industrial law—The salient points of the Indian Factories Act and associated legislations. Labour laws—divided into laws relating to wages and industrial disputes. The principal points covered by the Indian Trade Unions Act and Industrial Disputes Act—Payment of Wages and Minimum Wages Acts. Welfare, Wealth and safety measures in important labour laws.

(viii) Auditing : The general idea of auditing—The limited special significance in corporate legislation—Statutory audit—The conventional procedure of statutory audit—Necessary extent of checking and verification—Extent of physical verification where necessary—Audit report—Auditors duties and responsibilities—Associated Provisions of the Indian Companies Act. The special case of and provisions for cost audit.

Auditing and Accountancy—The general meaning of the term auditing—Authorisation audit, propriety audit and achievement audit—plan fulfilment as audit. Auditing in the non-corporate sector. The structure, nature and special features of Government audit. The

office of the Auditor—General and Comptroller in the Indian Constitution—Indian Audit and Accounts Service—Performance of the Government audit system—Government Audit and the Parliament. Audit of different types of Government organisations.

Auditing and the unorganised Sector—Where auditing legally necessary—Auditing and taxation—social significance of auditing—Nationalization of auditing.

(ix) Costing : Cost classification : a) Prime costs and overheads, (b) Direct or variable or marginal costs and fixed costs—imputed, opportunity and sunk cost concepts—Perpetual inventory system for materials—Booking of labour time.

Full cost methods or Absorption costing : Job costing, Process costing and contract costing—Allocation and apportionment of overhead costs through various bases.

Costing for Decision making : Marginal costs—Contribution—Limiting factor—Break-even analysis—Profit-volume ratio—differential costing—Decisions like “make or buy”, accept or reject an offer, shut down or keep running a department or branch, etc.

Costing for Control : Standard costing—Budgetary control—Their comparison—Responsibility accounting or reporting—Variance analysis of materials, labour and overheads.

(x) Taxation Laws and Practice : Direct Taxes : Income Tax procedures for assessing taxable income of individuals and partnership firms—Various heads of chargeable income—Various relief—Cases.

Company taxation—Various adjustments to published profit figures for assessment purposes—various kind of tax incentives for new fixed investments, new companies, etc.—cases.

Indirect Taxes—Sales tax laws and procedures—Inter-State sales tax problems.

Excise duties on purchases and sales.