

## II. Examination in Subordinate Accounts Course Part I or (S. A. C) Part 1-4 Papers

| Paper       | Syllabus   | Marks | Time    | Standard   |
|-------------|--|-------|---------|--|
| Paper – I   | Précis Writing and Drafting  | 100   | 3hours  | Both correspondence and passage précis to be set in the paper and the candidates given choice to attempt either Drafting or official communications such as letters, D.Os, U.Os, Express letters etc. on material given, the standard for both précis and drafting being that for an average graduate. |
| 1Paper – II | <p>(i) The J&amp;K CSR's (Excluding other than Schedules V, VI and XII).</p> <p>(ii) The Jammu and Kashmir Government: -</p> <p style="padding-left: 20px;">(a) Employees (Conduct) Rules 1971</p> <p style="padding-left: 20px;">(b) Rules Regulating The General Provident Fund.</p> <p style="padding-left: 20px;">(c) State Insurance Fund Rules and Tables of Rates (New Scheme S. 2004)</p> <p>(iii) The J&amp;K Civil Services (Classification, Control and Appeal) Rules, 1956.</p> <p>Part A. Theory (i), (ii) and (iii)</p> <p>Part B. Practical (i) and (ii)</p> <p>In part B-Practical use of Jammu and Kashmir Civil Service Regulations and State Insurance Fund Rules and Tables of Rates will be allowed.</p> <p>This shall come into effect in respect of the examinations to be conducted by the Public Service Commission after the June, 1974 Session.</p> | 100   | 3 hours | Questions will be asked mainly on theory but in order to test the candidate's ability to correctly apply the rules some simple practical questions may also be asked.  |
| Paper– III  | <p>1(i) Financial Code Vol.I (Revised Edition 1968). All chapters.</p> <p>Financial Code Vol. II (Revised Edition 1964) All Appendices.</p> <p>(ii) J&amp;K Treasury Code Vol. I (Revised Edition 1968). All Chapters.</p> <p>(iii) Central Accounts Code Vol. I Chapter 2, 3, 4, 5 &amp; 6 only.</p> <p>(iv) Classification in Government Accounts List of Major and Minor Heads of Accounts of Central and State Receipts and Disbursements including Debt. Deposit and Remittance Heads (Appendix 2 to Central Account Code Vol. I</p> <p>(v) Central Account Code Vol. III</p>   | 50    |         | 2[Use of the Book "list of Major & Minor Heads" will be allowed in the Examination to solve practical questions on classification in Govt. accounts.   |

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|            | Forest Accounts/Chapters V, VI & VII only.   |     |        |   |
| Paper – IV | <sup>3</sup> [Double Entry Book-Keeping by J.R. Batliboi.<br>Following Chapters only.<br>I – Elements of Double entry<br>II - Rules for journalizing<br>III – Ledger Accounts<br>IV – Sub-Divisions of journal<br>V – The Cash Book<br>VI – Banking Transactions<br>VII – Bill Transactions<br>VIII – The journal proper<br>IX – The trail balance<br>X – The Trading Accounts<br>XI – The Profit and Loss Accounts<br>XII – The Balance Sheet<br>XIV – The Consignment Accounts]<br>XIV – Depreciation and Reserves and other Funds.<br>XVIII – Single Entry Book [keeping (only Theory)] | 100 | 3hours | Both theoretical and practical questions will be asked to test the candidate's adequate knowledge of Commercial Accounting of elementary stage. |

Note: -

- (i) The minimum pass marks will be 35 percent (where there are two parts in a paper, marks obtained in both the parts taken together 40 percent in the aggregate. A candidate, who appears in all the papers at a time and passes in all but one paper, may be given marks not exceeding 10(ten) to enable him to secure the minimum number of pass marks in the paper in which he fails, provided that he has already obtained the aggregate prescribed without such grace marks.
- (ii) Candidates who obtain 50% or more marks in any paper but fail in examination, as a whole will be exempted from appearing in that paper.
- (iii) Candidates who have passed the Senior Examination in Bookkeeping or Degree in Commerce (B. Com. Or M. Com.). 1[XXX] of any recognized University or its equivalent with Advance Accounting and Auditing, as optional subject will be exempted from answering paper IV Book-Keeping.
- (iv) A candidate who appears in all the papers at a time and passes in all the papers individually but fails to secure the aggregate marks prescribed may be given by the Public Service Commission grace marks not exceeding ten (10) in order to enable him to secure the minimum number of aggregate marks fixed for the said examination.
- (v) Note (v) below Accounts Clerks Course Examination syllabus applies here also.