



**Centre for Cultural Resources and Training
15-A, Sector-7, Dwarka, New Delhi-110075**

Name of the Post : Accounts Officer

Tier- 1 Written Test Syllabus

(Objective Type Questions)

Part – I (General) (50 Marks)

(i) General Awareness: Questions will be designed to test knowledge of current events and of such matters of everyday observation as may be expected of an educated person. The test will include questions relating to India and its neighboring countries, especially pertaining to History, India Policy & Constitution. Art & Culture, Geography, Economics, General Policy. Science & Scientific Research. National/ International Organizations/ Institutions events etc.

(ii) Reasoning Ability: The syllabus includes questions of both verbal and non-verbal types. Test may include questions on analogies, similarities, differences, space visualization, problem solving, analysis, judgment, decision making, visual memory, discrimination, observation, relationship, concepts, arithmetical reasoning, verbal and figure classification, arithmetical number series etc.

(iii) Mathematical Ability: The test will cover Number System including questions on Simplification, Decimals, Fractions, L.C.M., H.C.F., Ratio & Proportion, Percentage, Average and Profit & Loss. Discount, Simple & Compound Interest, Mensuration, Time & Work, Time & Distance, Tables & Graphs, etc.

(iv) Test of English language: In addition to the testing of candidate's understanding of the English Language, its Vocabulary, Grammar, Sentence Structure, Synonyms, Antonyms, and its correct usage etc.

(v) Computer Awareness: The test will cover Computer Fundamentals, Basic Applications of Computer, Components of Computer, Computer Hardware & Software, Operating systems, Word Processing, Internet, and Security & Networking etc.

Part - II (Specialization) (50 Marks)

a. Service Rules

CCS (Conduct) Rules, CCS (CCA) Rules, CCS (Pension) Rules FR & SR, CCS (Leave) Rules , New Pension Scheme, Disciplinary & Vigilance, CCS (LTC) Rules, TA/DA Rules and other Allowances, GPF Rules, HBA & Other Advances, Office Procedures, Reservation & Concession in Services, Deputation, Foreign Service, Lien, Probation, Confirmation, Retirement, Resignation, DPC, LDE, Seniority, General Financial Rules-2017 & 2022, GeM Rules, Delegation of Financial Power Rules, Budgeting & Internal Audit, Pay Fixation & CVC Guidelines

b. Accounts

• **Budget:** Principles of Budgeting; Budget Formulation; Performance & Outcome Budget; Budgetary Control.

• **Internal Audit:** Concepts/ Objectives/Principle & Techniques of auditing; Type of Audit: Performance Based, Risk Based Audit, etc.; Internal Control system; Sampling in Auditing; Use of IT in Audit

• **Financial Accounting/ Accounting:** Theory base of Accounting; Capital & Revenue Expenditure – Classification; Classification of Vouchers; Accounting Equation, Double Entry

System; Preparation of Trial Balance & Rectification of Errors; Adjustment Entries, Preparation of Income & Expenditure Accounts; Preparation of Final Accounts, Bank reconciliation Statement – meaning and preparation; Cash based & Accrual based system of Accounting; Measurement of Income; Indian Accounting Standards for Non-Profit Organization; Financial Statement of Central Autonomous Bodies

- **Analysis of Financial Statement:** Fund Flow & Cash Flow statement; Ratio Analysis
- **Other Misc. Topics:** Income Tax Act with focus on Salary Income, e-TDS.; Goods & Service Tax – meaning, returns, Reverse Charges, etc.; New Pension Scheme – concepts, how to remit the fund and others details; RTI Act- 2005 – overview of PFMS and TSA.
- **Supervision & its functions:** Interpersonal Roles; Managing Work Motivation of Human Resource; Managing Conflicts; Interpersonal Communication – its role in managing conflicts; Organization communication; Information Dissemination – its role in strengthening the inter-personal relations.

Tier- 2 Presentation Test - (50 MARKS)

For Presentation Test :

The 50 Marks are given based on the Behavior/Attitude, Presentation style, Content and coverage of the presentation, Communication & Audience engagement, Body Language, posture and public attitude.

Candidates are required to make a brief Power-Point Presentation which includes

- Personal profile,
- Past experience,
- extra-curricular activities,
- future plan,
- About the knowledge of CCRT,
- Vision for the Institute,
- Reasons to join in CCRT and the responsibilities of Accounts officer Post.
