

# **Syllabus for Incentive Examination**

**2017**

**OFFICE OF THE  
COMPTROLLER AND AUDITOR GENERAL OF INDIA**

**IE 1- Management Accounting,**

**Duration: 2 hours**

**Maximum Marks: 100**

The following will be the syllabus and subjects:

**(i) General Financial Rules**

Chapter 2 & 3- General System of Financial Management & Budget formulation and implementation.

**(ii) Public Finance – Shri H LBhatia**

**(iii) Statistical Methods – Shri S P Gupta, Sultan Chand & Sons**

Sampling and Sample Design

## **IE 2 - Finance (Revised) and Appropriation Accounts**

**Duration: 2 hours**

**Maximum Marks: 100**

The following will be the syllabus and subjects:

### **(i) M.S.O. (A&E) Volume-II**

- (a) Chapter 1 – Appropriation Accounts
- (b) Chapter 2 – Finance Accounts (Revised) –Appendix

### **(ii) Accounts Code for Accountants General**

Chapter 9 – Monthly and Annual Accounts of the Central and State Governments.

### **IE 3: Information Technology (Theory)**

**Duration: 2 hours**

**Maximum Marks: 100**

- (A) **Operating system:** What is an OS, What are its key functions, the evaluation of OS, what are the popular types of OS, basics of UNIX and Windows, advantages of open source OS like Linux, Networks OS.
  - (B) **Application Software:** Concepts, basic application, specific use applications, Development of customized applications, Payroll and Accounting applications, Inventory management applications in PSUs, ERPs. Basic concepts of ERP, Types of ERP Systems , advantages of ERP, factors to be considered for implementing for ERP, and causes of failure of ERP
  - (C) **Networks:** Basic concepts, uses of networks in sharing of resources, Backups, common types of networks; LAN/WAN/Internet, server based networks, client server model, P2P network media, wireless networks, Threats to networks, the internet world. Cloud and cloud computing.
  - (H) **Basic concepts of database management:** understanding simple databases, advantages of working with a database, RDBMS, Basic concepts SAP-ERP and Oracle Financials, common corporate database systems.
  - (I) **Security of Information assets:** Security threats to data, hardware and users, common types of hacking, protective measures, backups, etc.
  - (J) **Familiarity with the provisions of the IT Act 2000** ( including subsequent amendments to the IT Act)
  - (K) **General awareness about the National e-Governance Plan (NeGP)** Meaning, e-Governance basics and few selected common e Governance Projects like Computerization of Land Records, Vahan (Registration of Vehicles) and Sarthi (issue of Driving Licenses), and e-District. (Reference respective web sites of the topics mentioned),
- (H) IT Audit**
- 1. **IT Controls**
    - General Controls
    - Application Controls
    - Risk area and IT security.
  - 2. **System Development Life Cycle**
    - Audit of systems under development

**Books Suggested:-**

1. IT Act, 2000.
2. “Introduction to Computers” by Peter Norton, published by Tata McGraw-Hill Education Private Limited, New Delhi
3. Information Technology Audit Manual Volume- I .Section 1 -Introduction (Pages 6-8), Section 7-Controls (Pages 37 to 43), Section-8 (Audit of General Controls) (pages 44-71) and Section 9 (Audit of Application Controls) (pages72-84).
4. Checklist for Involvement of Audit in the System Development Phases of Information Technology Systems printed by the IT Audit Wing (iCISA)
5. IT Audit Manual (Volume -III) Audit Programmed for Specific Applications - (Page 70 to 93).
6. The respective Web sites of the topics mentioned under section G.

## **IE 4 : Information Technology (Practical)**

**Duration 2hours,**

**Maximum Marks: 100**

### **I Word2013**

**25 Marks**

#### **(A) Basic and Mid-level**

Creating and managing documents, Formatting a document, Customizing Options and Views for Documents, Configuring Documents to Print or Save, Formatting Text, Paragraphs, and Sections, Creating Tables and Lists, Creating and Modifying a List, Applying References ,Inserting and Formatting Objects,

#### **(B) Advanced Topics**

Managing and Sharing Documents: Managing Multiple Documents, Preparing Documents for Review, Managing Document Changes and Designing Advanced Documents: Applying Advanced formatting, Applying Advanced Styles, Creating Advanced References: Create and Manage Indexes, Creating and Managing Reference Tables and Manage forms, Fields, and Mail Merge Operations.

### **II EXCEL2013**

**35 Marks**

#### **(C) Basic and Mid-Level**

Creating and Managing Worksheets and Workbooks: Creating Worksheets and Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing Options and Views For Worksheets and Workbooks and Configuring Worksheets and Workbooks to Print Or Save. Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges. Tables: Creating and Modifying Table. Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions. Charts and Objects: Creating and Formatting A Chart and Inserting and Formatting an Object

#### **(D) Advanced Topics**

Managing and Sharing Workbooks: Managing Multiple Workbooks, Preparing A Workbook For Review and Managing Workbook Changes. Applying Custom Formats and 'Layouts: Applying Custom Data Formats, Applying Advanced Conditional Formatting and Filtering, Applying Custom Styles and Templates. Creating Advanced Formulas: Applying Functions in Formulas: Look Up Data With Functions, Applying Advanced Date and Time Functions and Creating Scenarios. Creating Advanced Charts and Tables: Creating Advanced Chart Elements, Creating and Managing Pivot Tables and Creating and Managing Pivot Charts.

### **III Access 2013 Basic (Awareness)**

**25 Marks**

Creating and Managing a Database: Creating a New Database, Managing Relationships and Keys, Navigating Through a Database, Protecting and Maintaining

a Database and Printing and Exporting a Database. Building Tables: Creating a Table, Formatting a Table, Managing Records and Creating and Modifying Fields. Creating and Modifying Queries: Creating a Query, Modifying a Query, and Utilizing Calculated Fields and Grouping within a Query. Creating Forms: Creating a Form, Setting Form Controls and Formatting a Form. Creating Reports: Creating a Report, Setting Report Controls and Formatting a Report.

#### **IV PowerPoint 2013**

**15 Marks**

Create and Manage Presentations: Creating A Presentation, Formatting A Presentation Using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows. Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and Ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media. Applying Transitions and Animations: Applying Transitioning Between Slides, Animating Slide Contents and Setting Time for Transitions and Animations. Managing Multiple Presentations: Merging Content from Multiple Presentations, Tracking Changes and Resolving Differences and Protecting and Sharing Presentations.

#### **Reference Books :**

1. Microsoft Word 2013 Step by Step (Lambert &Cox)
2. Microsoft Word 2013: Fast and Easy (Edward Jones)
3. Word 2013 In Depth (Faith Wempen)
4. Microsoft Excel 2013 Step by Step(Frye)
5. Microsoft Excel 2013 All-In-One for Dummies (Greg Harvey)
6. Excel 2013 In Depth (Bill Jelen)
7. Microsoft Access 2013 Step by Step (Lambert & Cox)
8. Learning Microsoft Access 2013 Beginner Level 1: Build Databases with Microsoft Access (Richard Rost)
9. Microsoft Power point 2013 Step by Step (Lambert. &Cox)
10. Microsoft Power point 2013 All-In-One for Dummies (Greg Harvey)

**Note : Wherever there is reference to the rules and regulations, the ‘cut off date’ for changes/amendments would be as on 1<sup>st</sup> April of the previous year.**