

Revised Syllabus of ‘Incentive Examination for Sr. Auditors’ for all Audit Branches

Paper: Finance, Accounts and Audit

Duration 2 Hours

Maximum Marks: 100

Section I: Provisions of the Constitution of India

20 Marks

1. Money Bills – Articles 110 and 111 of Part V (Chapter II)
2. Procedure in financial matters – Articles 112 to 119 of Part V (Chapter II)
3. Finance – Articles 264 to 290A of Part XII (Chapter I)
4. Borrowing – Articles 292 to 293 of Part XII (Chapter II)

Books and reference material:

- Constitution of India

Section II: Book Keeping

30 Marks

1. Receipts & Payments Account and Income and Expenditure Account
2. Uniform Format of Accounts for Central Autonomous Bodies prescribed by the Government of India, Ministry of Finance

Books and reference material:

- Commercial Accountancy – Book-keeping in Private Sector published by the National Academy of Audit and Account Shimla
- Manual of Instructions for Audit of Autonomous Bodies issued by CAG of India
- Uniform Format of Accounts for Central Autonomous Bodies prescribed by the Government of India, Ministry of Finance

Section III: CAG’s Auditing Guidelines

50 Marks

Provisions of the following:

1. Practice Note on Financial Attest Audit of Autonomous Bodies
2. Compliance Auditing Guidelines
3. Performance Auditing Guidelines 2014

Books and reference material:

- Practice Note on Financial Attest Audit of Autonomous Bodies issued by CAG of India
- Compliance Auditing Guidelines issued by CAG of India
- Performance Auditing Guidelines 2014 issued by CAG of India