

OFFICE OF THE PR ACCOUNTANT GENERAL (A&E), GUJARAT
AUDIT BHAVAN, NAVRANGPURA, BRANCH AHMEDABAD

परिपत्र संख्या : डब्लू एम्-1/01 दिनांक:04.04.2025

Circular No: WM-I/01 dated: 04.04.2025

मुख्यालय के पत्र क्रमांक 106/05-परीक्षा/एसएस/वाणिज्यिक पत्र समीक्षा/2025 दिनांक 11.03.2025 और राजकोट कार्यालय परिपत्र क्रमांक 52 दिनांक 25.03.2025 के अनुसार एसएस परीक्षा के निम्नलिखित पत्रों के पाठ्यक्रम में परिवर्तन किया गया है और इसे 2025 की परीक्षा-2 से लागू किया जाएगा:

1. PC-3 (Information Technology- Theory & Practical)
2. PC-9 (Basic Financial Accounting and Analysis of Financial Statements- Commercial)

As per Headquarter letter No. 106/05-Exam/SAS/Commercial Papers Review/2025 dated 11.03.2025 and Rajkot office Circular No: 52 date: 25.03.2025, the syllabus of following papers of SAS Examination have been changed and will be implemented from Exam-2 of 2025:

1. PC-3 (Information Technology- Theory & Practical)
2. PC-9 (Basic Financial Accounting and Analysis of Financial Statements- Commercial)

Digitally signed by
Niraj Kumar
Date: 04-04-2025
15:39:07
15 अप्रैल 2025 को जारी (डब्लू एम्-1)

संलग्न: SAS परीक्षा का संशोधित पाठ्यक्रम

PC-09 regarding Descriptive and MCQs

Topic No.	Description	Descriptive	MCQs
Part-I. Financial Accounting (Marks - 70)		50 Marks	20 Marks
1.	Financial Accounting - Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions, Generally Accepted Accounting Principles.	MCQs	
2.	Accounting Process - From recording of transactions to preparation of Financial Statements, Books of original entry, Journal, Ledger, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.	Partially (Descriptive and MCQs)	
3.	Depreciation, Provisions and Reserves.	Partially (Descriptive and MCQs)	
4.	Final Accounts of Sole Proprietorship Concerns.	Descriptive	
	Final Accounts of Non-Profit Organizations – with focus on Fund Accounting.	Descriptive	
5.	Accounts of Joint Stock Companies-Accounting for Share Capital and Borrowings, preparation of Final Accounts.	Descriptive	
6.	Analysis of Financial Statements: Ratio Analysis, Common-Size Statements, Comparative Statements, Trend Analysis, Funds Flow Analysis/Statements, Cash Flow Analysis/Statements.	Descriptive	
The marks of Descriptive and MCQs for Part I of the PC which carries total 70 Marks may be 50 and 20 respectively.			
Part-II Accounting Standards (Marks - 30)		20 Marks	10 Marks
(a)	Introduction to Accounting Standards issued by the Institute of Chartered Accountants of India with special reference to the following Standards (as amended from time to time): • AS-1: Disclosure of Accounting Policies • AS-2: Valuation of Inventories • AS-3: Cash Flow Statements	Partially (Descriptive and MCQs)	

Topic No.	Description	Descriptive	MCQs
	<ul style="list-style-type: none"> • AS-4: Contingencies and Events occurring after the Balance Sheet Date • AS-5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies • AS-9: Revenue Recognition • AS-10: Property, Plant and Equipment • AS-12: Accounting for Government Grants • AS-13: Accounting of Investments • AS-15: Employee Benefits • AS-18: Related Party Disclosures • AS-21: Consolidated Financial Statements • AS-26: Intangible Assets • AS-28: Impairment of Assets • AS-29: Provisions, Contingent Liabilities and Contingent Assets 		
(b)	Uniform Format of Accounts for Central Autonomous Bodies	Descriptive	
The marks of Descriptive and MCQs for Part II of the PC which carries total 30 Marks may be 20 and 10 respectively.			

PC - 3 : Information Technology (Theory and Practical)

Duration: 2 hours

Maximum Marks: 100

The paper has been divided into two parts :

1. Theory (60 marks)
 - a. 40 marks theory
 - b. 20 marks situation/use case based exercises
2. Practical (40 marks)

Objectives:

1. **IT Skills:** Develop proficiency in word processing, electronic spreadsheets, and presentation tools, emphasizing database handling and data-driven auditing approaches.
2. **Auditing in a Computerized Environment:** Acquire skills for data acquisition and import from auditee IT systems.
3. **Information Systems (IS) Audit Skills:** Understand the principles of auditing information systems, Understanding the nuances of IS audits, auditing in IT environment and use of IT for audits.
4. **Emerging Technologies:** Gain foundational knowledge in AI/ML, cybersecurity, and data privacy
5. **Government and CAG IT Policies:** Familiarize with the latest Government of India IT policies and CAG's IT strategy, policies, standards and guidelines to ensure compliance and effective implementation.

A. Information Technology (Theory) – 60 Marks (40 theory + 20 situation/use-case based exercises)

1. Fundamentals of IT and Computer Applications (5 Marks)

- 1.1 **Introduction to Computers:** Hardware components, CPU functions, and memory devices.
- 1.2 **Software Tools:** Proficiency in the latest MS Office Suite (Word, Excel, PowerPoint) and understanding basic of operating systems.
- 1.3 **Computer Networks:** Overview of LAN/WAN/Internet and cloud computing concepts (IaaS, PaaS, SaaS).
- 1.4 **Introduction to AI/ML:** Basic concepts and real-world applications in auditing.
- 1.5 **AI in Auditing:** Questions on how AI can be leveraged for data analysis, what precautions does one need to take while exposing data to a public LLM, concepts of Responsible AI , risks in AI based systems being used by government(use cases may be used in MCQs)

2. Database Management Systems (15 Marks)

- 2.1 **DBMS and RDBMS Basics:** Designing databases and principles of normalization.
- 2.2 **Relational Databases:** Understanding integrity constraints, primary and foreign keys, and data manipulation techniques. Concept of action query, Joins, views, data manipulation, etc.

2.3 SQL Queries: Crafting basic queries (we need to mention what kind of queries to make things specific), utilizing joins, views, and action queries.

3. Cybersecurity, Data Privacy, E-Waste Management, Governance and Management of IT Systems (10 Marks)

3.1 Cybersecurity Fundamentals: Identifying threats, vulnerabilities, and risk mitigation strategies. This has to be drawn specifically from MEITY guidelines and CAG IAAD documents in this regard. Like various types of attacks (ransomware, malware, trojanhorse etc), how they can be injected into IAAD IT infrastructure, what is a secured network, what is anti-virus, importance of End point detection and resolution etc.

3.2 Cyber Laws: Overview of the IT Act 2000, its amendments, and relevant government policies. **Cybersecurity Guidelines:** MEITY's directives for government employees.

3.3 Data Privacy: Principles of protecting personally identifiable information (PII) and an introduction to Indian data privacy act and rules (whenever framed)

3.4 Information Asset Protection: Ensuring confidentiality, integrity, availability, encryption, and secure communication.

3.5 Knowing what cybersecurity measures have been deployed in IAAD to protect IT assets

3.6 Common Cyber-Attack Methods: Understanding OWASP vulnerabilities and prevalent attack vectors.

3.7 E-Waste Management: Overview of CAG's E-Waste Management Rules and sustainability initiatives.

3.8 CAG's Data Governance Policy: Key aspects and implementation strategies. Sub-parts of data governance like data management, data archival policy if in place in IAAD, key aspects of the same.

3.9 Digital Personal Data Protection Act, 2023.

3.10 National IT Policies: Insights into Digital India, e-Kranti, and the National e-Governance Plan.

3.11 Guidelines for Indian Government Websites (GIGW): Best practices for website management.

3.12 Ethical AI Usage: Principles of ethical AI deployment in governance and auditing.

3.13 Aadhaar Act and subsequent amendments.

4. Information System Auditing and IT-Enabled Audit Tools (10 Marks)

4.1 CAG's Standing Order on IT Auditing (August 2020): Essential directives and guidelines.

4.2 Control Objectives and Measures: Differentiating between general and IS-specific controls. Differentiating between IT Audit and IT-Assisted Audit.

4.3 CAG's IT Audit Manual 2024: Recent revisions and key takeaways.

4.4 CAG's AI Strategic Framework for Audit: Introduction and foundational concepts.

4.5 Questions on functionalities of CAAT tools used in IAAD

5. Situation or use case based exercises on IT Audit (20 Marks)

1. Providing sample IT audit paras and asked to improve the drafting

2. Framing audit objectives and audit observations/paras on an IT system deployed in government organization and following CAG's standing orders and manuals on IT audit
3. Any other IT audit related exercise.

B. Information Technology (Practical) - 40 Marks

1. **MS Excel (15 Marks):** Functions (VLOOKUP, INDEX and MATCH, append functions, etc.), Pivot tables, Power Pivot, What -if analysis, data validation, conditional formatting.
2. **Exercise based activities (25 Marks):** using CAAT tool used in IAAD like Tableau, Knime or SQL queries

Suggested Reading Materials:

1. CAG's Standing Order on IT Auditing
2. WGITA-IDI Handbook on IT Audit for Supreme Audit Institutions:
3. IT Act 2000 and Cybersecurity Guidelines by MEITY
4. Introduction to AI for Government Auditors
5. Cybersecurity Awareness Material for Government Employees
6. CAG's Data Governance Policy
7. CAG's E-Waste Management Rules
8. CAG's Updated IT Audit Manual 2024
9. CAG's AI Strategic Framework (upon release)