

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10 BAHADUR SHAH ZAFAR MARG, NEW DELHI-110124

Examination Wing

Circular No. 03 of 2022

(Only for IA & AD)

No. 06/08-Exam/Syllabus Revision/2021

Dated: 07/01/2022

To

Heads of Department of IA&AD offices
(As per standard e-mail list)

Subject: Revised Syllabus of 'Departmental Examination for Auditors' and 'Incentive Examination for Sr. Auditors' of Commercial Audit Offices

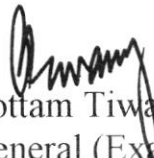
Madam/Sir,

The syllabus of departmental examinations is revised from time to time according to departmental requirement on changed circumstances. In this regard, it is informed that with the changed audit/accounts environment, the **Competent Authority has revised the syllabus of 'Departmental Examination for Auditors' and 'Incentive Examination for Sr. Auditors' of Commercial Audit**. A paper on 'Information Technology Practical' has been introduced in the syllabus of 'Departmental Examination for Auditors'. The revised syllabus are enclosed herewith which will be **applicable from the date of issue**.

2. The question papers on revised syllabus are to be in **MCQ pattern** (except Information Technology Practical) with **two hours** duration. The Information Technology Practical paper will be held on **Computer with two hours** duration.

3. The existing percentage of pass marks and all other terms and conditions will continue.

Yours faithfully,


(Purushottam Tiwary)
Director General (Exam)

Revised Syllabus of Commercial Audit for 'Departmental Examination for Auditors'

Paper 1: Book keeping and Company Accounts

Duration: 2 Hours

Maximum Marks: 100 Marks

Part A: Book Keeping 40 Marks

1. Accounting concepts and conventions
2. Single and Double entry
3. Books of Original Entry: Journal, sub-division of journal, Ledger, Cash Book
4. Trial Balance
5. Rectification of errors
6. Bank reconciliation
7. Bills of Exchange
8. Trading Account and Profit & Loss Account
9. Balance Sheet
10. Depreciation Accounting

Part B: Company Accounts 60 Marks

1. Financial Statements of Companies
2. Cash and funds flow Statements
3. Receipt and Payments
4. Income & Expenditure Accounts
5. Accounting Standard No. 1, 2, 3, 4, 5, 6, 9, 10, 12 and 15 prescribed under Section 133 of the Companies Act, 2013
6. IndAS No 1,2,7,8,10,16,20,19 prescribed under section 133 of the Companies Act 2013

Books and reference material:

1. Double Entry Book Keeping by T S Grewal
2. Tulsian's Accountancy by P C Tulsian
3. Compendium of IndAS of ICAI

Paper 2: Commercial and Government Auditing

Duration: 2 Hours

Maximum Marks: 100 Marks

Part A: Commercial Auditing **50 Marks**

1. Nature and Principles of Auditing
2. Vouching and Routine checking
3. Audit of cash transaction: Receipts and Payments
4. Verification of assets and liabilities
5. From Trial Balance to Balance Sheet
6. Audit of Financial Statements
7. Review of Internal Control System
8. Audit Report: Qualification, disclaimers, adverse opinion, disclosures & Certificates
9. Audit of Public Sector Undertaking

Part B: Government Auditing **50 Marks**

1. Constitution of India (Articles 148 to 151)
2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971.
3. Regulations on Audit and Accounts, 2020
4. Comptroller and Auditor General's Auditing Standards
5. Comptroller and Auditor General's Manual of Standing Orders (Audit)

Section II General Principles and Practices of Audit

Chapter: 1 General Principles and Practices

Chapter: 2 Audit of Expenditure

Chapter: 3 Audit of Receipts

Chapter: 4 Audit of Accounts of Stores and Stock

Chapter: 5 Audit of Commercial Accounts

Section III: Supplementary Audit Instructions

Chapter: 7 Audit of Contracts

Chapter: 24 Internal Audit

1. Performance Auditing Guidelines (Basic concepts and knowledge)
2. Routine noting & drafting based on given official letters/matters

Paper 3: Commercial Law and Service Regulations

Duration: 2 Hours

Maximum Marks: 100 Marks

Part A: Commercial Law

50 Marks

1. Companies Act 2013 Chapters I to IV and Chapter VII to XII
2. The Indian Contract Act, 1872

Suggested Books:

Companies Laws/Commercial Laws by N D Kapur

Part B: Service Regulations

50 Marks

1. CCS (CCA) Rules 1965
2. Fundamental Rules and Supplementary Rules, Part I made by the President of India
 - Chapter- II Definitions
 - Chapter-III General Conditions of Service
 - Chapter-IV Pay
3. CCS (Joining Time) Rules, 1979
4. Travelling Allowance Rules of the Union Government as contained in the Compilation of Fundamental and the Supplementary Rules, Part II made by the President of India
5. CCS (Leave) Rules, 1972

Paper 4: Information Technology Practical

Duration: 2 Hours

Maximum Marks: 100

Word 2013

35 Marks

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.

Excel 2013

40 Marks

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.

Power Point 2013

25 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.

Books and reference material:

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 Power point 2013 Step by Step (Lambert & Cox)
8. Microsoft Power point 2013 All-In-One for Dummies (Greg Harvey)

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