

SYLLABUS FOR HARYANA SUBORDINATE ACCOUNTS SERVICE
EXAMINATION (PART-I) (ORDINARY BRANCH)

S.No.	Subject	Hours	Marks	Topics/Books prescribed
1.	Precis & Drafting	3	100	<p>1. English</p> <p>(i) Letter Writing</p> <p>(ii) Grammar</p> <p>2. Hindi</p> <p>(i) Precise writing</p> <p>(ii) Knowledge of administrative terminology</p>
2.	Commercial Book Keeping (Elementary)	3	100	<p>(i) Book Keeping upto trial balance.</p> <p>(ii) Trading, Profit & Loss Accounts and balance sheet</p> <p>(iii) Correction of errors</p> <p>(iv) Depreciation, sinking funds, Reserve, Reserve funds</p> <p>(v) Bills of Exchange, Promissory Notes & cheques.</p> <p>(vi) Account Current, average Due date.</p> <p>(vii) Self balancing Ledger</p> <p>(viii) Capital & Revenue Receipts and payments Accounts income and Expenditure Accounts</p> <p>(ix) Manufacturing & working Accounts</p> <p>(x) Cost Accounts</p> <p>(xi) Double Account System</p>
3.	Pb. Civil Services Rules (with books)	3	150	<p>(i) Pb. C.S.R. Vol. I, Part-I</p> <p>(ii) Pb. C.S.R., Vol. I, Part-II (Appendix 12, 17, 20, 23 & 24 only)</p> <p>(iii) Pb. C.S.R., Vol. II (Except Chapter XIV)</p>
4.	Audit Accounts Codes (with books)	5	150	<p>NOTE: Atleast 50% questions would be practical.</p> <p>(i) An introduction to Indian Govt. Accounts & Audit excluding Chapter 5, 9 (Sections C, D & E) Chapter 22, 23 & 31 (Section C, D & E) Chapter 32, 33 & 34</p> <p>(ii) Account Code Vol. I</p> <p>(iii) Form of Union & States (Basic) Rules</p> <p>(iv) Account Code for Accountant General (Chapter 5 only)</p> <p>(v) P.F.R., Vol. I Chapter II (excluding Section VI) III (Section I, II & III) V, VI, VII, VIII, X, XIII and XVII.</p>

				<p>NOTE 1: Candidates will be expected to prepare salary bill to test their upto date knowledge on the admissibility of pay and allowances etc. deductions due on account of income tax and other such compulsory/optional recoveries and classification thereto.</p> <p>NOTE II: Atleast 50% questions would be practical.</p>
5.	Local Rules & Public Works Accounts Code (with Books)	3	100	<p>(i) Pb. Financial Hand Book No. 3, Departmental Financial Rules relating to Public Works Department & Forest Department. Chapters I, II (A-C) III, V, VI & VII.</p> <p>(ii) Public Works Department Code Chapters II, III, IV (excluding portion dealing with administrative matters).</p> <p>(iii) Account Code Vol. III, Chapter I, II, III (Section 1,2,3,5 & 5)</p> <p>(iv) C.S.R., Vol. III (T.A. Rules)</p> <p>NOTE: Atleast 50% questions would be practical.</p>
	Total		600	

Sl. No.	Subject	Hours	PART – II	
			Marks	Topics/Books Prescribed
1.	Budget & Treasury Rules (with Books)	3	150	(i) Punjab Budget Manual (ii) Treasury Rules & Subsidiary Treasury Rules except Chapter V, VII & VIII. (iii) Pb. Financial Rules, Vol II Appendix 6 (Part II) & 9 Note: 1. Atleast 50% questions would be practical. 2. Students should be conversant with the constitutional provisions relevant to budget and finance.
2.	Company Law and Allied Acts (Elementary) with bare acts)	3	150	(i) Elementary knowledge of the Indian Companies Act, 1956 with reference to borrowing powers, powers of Directors, Accounts & Audit Returns. (ii) Elementary knowledge of the following acts: - (a) Indian Contract Act. (b) Payment of Gratuity Act (c) Payment of Wages Act (d) Minimum Wages Act (e) Workman Compensation Act (f) Employees Provident Fund Act
3.	Advanced Accountancy	3	150	Advanced study of topics prescribed for Book-keeping in Part-I examination of SAS syllabus plus: - (i) Joint Stock Company Accounts including final Accounts of Govt. Companies. (ii) Hire Purchase Accounts (iii) Branch & Departmental Accounts.
4.	Cost Accounts & Financial Management	3	150	(i) Element of cost material, Labour and over head & their control. (ii) Method of costing job (this includes batch processing) (iii) Reconciliation between cost and Financial Accounts (iv) Function & importance of Financial Management (v) Techniques of Sales budgeting (vi) Management of working capital (vii) Arrangement of Finances (viii) Cash flow statements (ix) Inventory control.
Total			600	