Haryana State Accounts Services Examination PART II (ORDINARY BRANCH)

| Sr. No. | SUBJECT | TOPICS/ BOOKS PRESCRIBED |
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| 1. | Budget & Treasury Rules (with Books) Hours: 3 Marks: 150 | (i) Punjab Budget Manual (Excluding Appendix B, C, D, E and K). (ii) Punjab Treasury Rules & Subsidiary Treasury Rules, Vol. I (Excluding Chapter V, VII & VIII). (iii) Punjab Treasury Rules & Subsidiary Treasury Rules, Vol. II (Appendix C only). (iv) Punjab Financial Rules Vol. II [Appendix 2 (Part I only), 5, 6, 9 14 and 18]. Note:- 1. Atleast 50% questions would be practical. 2. Students would be conversant with the constitutional provisions relevant to budget and finance. |
| 2. | Company Law and Allied Acts (Elementary with bare acts) Hours: 3 Marks: 150 | Elementary knowledge (with upto date amendments) of the: - (a) Companies Act, 2013 (Share Capital & Debenture, borrowing powers, Powers of Directors, Accounts and Audit Returns) (b) Indian Contract Act (c) Payment of Gratuity Act (d) Minimum Wages Act (e) Payment of Wages Act (f) Workman Compensation Act (g) Employees Provident Fund Act (h) Maternity Benefit Act, 1961 (i) The Rights of Persons with Disabilities Act, 2016 |
| 3. | Advanced Accountancy (Without Books) Hours: 3 Marks: 150 Cost Accounts & Financial Management (Without Books) Hours: 3 Marks: 150 | Advanced study of topics prescribed for Book-keeping in Part-1 examination of SAS syllabus and; 1. Joint Stock Company Accounts including final Accounts of Govt. Companies. 2. Hire Purchase Accounts 3. Branch & Departmental Accounts (1) Element of cost material, labour and over-head & their control (2) Method of costing job (including batch processing) (3) Reconciliation between cost and Financial Accounts (4) Function & importance of Financial Management (5) Managements of finances |
| | Marks : 150 | (6) Arrangements of finances (7) Cash/fund flow statements (8) Inventory control |

16/2/23