

# CENTRAL SANSKRIT UNIVERSITY

(Established by an Act of Parliament, 2020)

NEW DELHI – 110 058

## Selection Criteria and Scheme of Examination for the post of **ACCOUNTS OFFICER (INTERNAL AUDIT)**

### **1. General**

- 1.1 The selection to the post of Accounts Officer (Internal Audit) shall be through a process of Computer Based Test (CBT) & Written test followed by interview.
- 1.2 The examination will consist of two papers –  
Paper-1-CBT (Objective- MCQ) and Paper-2 (Descriptive), each Paper for 100 Marks.
- 1.3 For Paper 1(Objective-MCQ), there will be 100 questions carrying 01 mark each.
- 1.4 The Time for Computer Based Test of Paper-1 (Objective-MCQ) is of 60 minutes.
- 1.5 The Time allotted for Paper-2 (Descriptive) is of 2 hours.
- 1.6 To qualify the examination, the candidate must secure at least 40% of marks in each paper.
- 1.7 There is no negative marking for any wrong answer in CBT examination (Paper-1).
- 1.8 In Paper -1 (Objective-MCQ), the questions in Section-A will be in concerned language and for Section-B and Section-C, the questions will be in bilingual (Hindi & English).
- 1.9 The answer script in Paper-2 (Descriptive) should be written either in English or Hindi i.e. only in one language, except wherever it is specified to do so, otherwise the paper will not be evaluated and score will not be awarded.
- 1.10 The marks allocated for the interview shall be 20% of the marks allocated for written test and the credit shall be added to the credit scored in paper 1 and paper -2 for the preparation of the merit list.
- 1.11 Merit shall be decided based on combined marks secured in Objective and Descriptive Papers and also Interview subject to fulfilment of conditions as mentioned herein above.
- 1.12 In the event of tie in scores in the total marks in written test (both Objective & Descriptive) and interview, the following factors will be taken in order of preference in deciding the merit:
  - (a) Higher Score in the 2nd Paper of the candidate
  - (b) Percentage of marks in the PG degree, which is the minimum qualification to apply for the post.
  - (c) Age factor comes in scene (elder candidate will be given preference).

**2. SCHEME OF PAPER -1 (CBT) & PAPER -2 (WRITTEN TEST)**  
**AND DETAILED SYLLABUS:**

**(A) Scheme of Paper-1(CBT) (Objective-MCQ) :**

Section	Subject	No. of Questions	No. of Marks	Total
Section – A	Usage of English language	10	10	20
	Usage of Hindi language	10	10	
Section – B	Quantitative aptitude	10	10	40
	Reasoning ability	10	10	
	Computer knowledge	10	10	
	Indian Knowledge and Sanskrit literature	10	10	
Section – C	General Administration and Finance	20	20	40
	Accounting and Auditing	20	20	
	Total	100	100	100

**(B) Syllabus of Paper-1(CBT) (Objective-MCQ) :**

**Section – A**

- (i) Usage of English language
  - Cloze Test
  - Comprehension Test
- (ii) Usage of Hindi language
  - Cloze Test
  - Comprehension Test

**Section – B**

**(i) Quantitative Aptitude**

- Number System
- Square & Cube Roots
- Average
- Ratio & Proportion
- Percentage
- Profit & Loss
- Partnership
- Interest
- Time & Work
- Speed, Time & Distance

(ii) Reasoning Ability

- Analogy
- Classification
- Series
- Coding & Decoding
- Alphabet & Number Test
- Logical Arrangement of Words
- Inserting the Missing
- Mathematical Operations
- Direction & Distance
- Clock & Calendar

(iii) Computer Knowledge

- Computer Basics
- Hardware & Software
- Operating Systems
- Networking
- Internet Applications
- Database
- MS-Office
- Programming Languages
- Social & Multimedia
- Shortcut Keys

(iv) Indian Knowledge and Sanskrit literature

- General Science
- Indian History
- Indian Geography
- Indian Polity
- Indian Economy
- Indian Culture
- Indian Knowledge Systems
- Sanskrit literature

**Section – C****(i) General Administration and Finance**

- Office Procedure
- Service Rules
- e-Office Procedure
- Establishment
- Administration
- CCS CCA Rules
- Budget Formulation
- Government Accounts
- Works
- Procurement of Goods & Services

**(ii) Accounting and Auditing**

- Financial Accounting
- Basic concepts of accounting
- Audit & CAG's Mandate
- Principles and Standards of Auditing
- Audit Process
- Audit Specializations
- Statistics and its application for audit

**3. Scheme of Written Test for Paper-2 (Descriptive)**

Section	Subject	No. of questions (Either/Or option)	Marks
Section-A	Noting	1	10
	Drafting	1	10
	Precis Writing	1	10
	Letter Writing	1	10
	Translation (English-Hindi)/(Hindi-English)	1	10
	Total	5	50
Section-B	Financial Accounting (Nature, Limitations and Concepts) and Auditing (Mandate, Principles and Standards, Process, Specializations); Statistics	3	30
	General Administration & Establishment	1	10
	General Financial Rules	1	10
	Total	5	50

**4. The General Instructions are as under :-**

- (a) Candidates are directed to attend 1 hour before to the venue i.e. examination centre.
- (b) Candidates are not permitted to bring any electronic gadgets/mobile phones.
- (c) If any candidate is found to possess any electronic gadgets any other means of wireless communication in the working or switched off mode, his/her candidature shall be cancelled forthwith and he/she will be debarred from the examination.
- (d) No TA/DA will be paid to the candidates for attending the examination.
- (e) Any other necessary instructions will be given in Hall ticket/Admit card.