



PUNJAB PUBLIC SERVICE COMMISSION

BARADARI GARDENS, PATIALA-147001
WEBSITE : <http://ppsc.gov.in> Contact No. 0175-5014832

PUBLIC NOTICE

RECRUITMENT TO 66 POSTS OF SECTION OFFICER (GROUP A) IN THE DEPARTMENT OF FINANCE (TREASURIES AND ACCOUNTS), GOVERNMENT OF PUNJAB.

1. With reference to advertisement No.202265 published on 21/07/2022 for the ibid posts, it is for the information of the candidates that the syllabus is annexed as Annexure-A.
2. All other conditions of the advertisement remain same.

Date: 12/08/2022

**Sd/-
Secretary
Punjab Public Service Commission,
Patiala**

ANNEXURE (VIII)

PART-A

- 1 Accounting: Meaning, Scope and Importance, Branches of Accounting, Accounting Concepts and Conventions, Double Entry System, Preparation of Journal, Subsidiary Books including Cash Book, Ledger, Trial Balance, Preparation of Final Accounts of Sole Traders and Partnership Firms. Bank Reconciliation Statement.
- 2 Distinction between Capital and Revenue items, Depreciation Methods and Accounting.
- 3 Accounting Cycle, Journal, Cash Book, Bank Reconciliation Statement, Preparation of Trial Balance, Final Accounts of Sole Trader and Partnership Firm.
- 4 Nature and attributes of Financial Statements, Analysis and interpretation of Financial Statements, Techniques of Analysis; Comparative Statements, Common Size Statements, Trend Analysis, Ratio Analysis, Fund Flow Statements.
- 5 Traditional Cost Management System: Concept, Factors Affecting Cost Management, Cost Assignment. Applications of Marginal Costing and Cost Volume Profit analysis for decision making.
- 6 Budgetary Control: Concept, types and Process. Introduction to Performance Budgeting and Zero Base Budgeting. Uniform Costing & Inter-Firm Comparison, Responsibility Accounting.
- 7 Financial Management: Meaning, Scope, and Objectives, Finance Functions: Investment, Financing and Dividend decisions; Capital Budgeting: Nature of Investment Decisions, Investment evaluation criteria: Payback period, Accounting rate of return, Net present value, Internal rate of return, Profitability index, Capital Rationing, Capital Budgeting under Risk and Uncertainty.
- 8 Cost of Capital: Meaning and Significance, Cost of debt, preference capital, equity capital and retained earnings, Weighted average cost of capital; Financial, operating and combined leverage: their measurement and effect on profit.
- 9 Capital Structure: Concept and significance, Theories of Capital Structure, Capital Structure in Practice; Dividend Policy: Forms of dividend, stability in dividend policy, Dividend theories, Dividends policy in practice.
- 10 Working Capital: Meaning, significance and types, Factors affecting working capital requirements, Determining working capital needs, Working capital management, Sources of working capital, Financing of working capital, Management of Cash, Receivables and Inventories; Mergers and Acquisitions: Reasons and Financial considerations.
- 11 NBFCs-concept, nature, role, sources of finance, RBI guidelines. Regulatory Bodies: RBI: Organisation, functions, credit creation, credit control, Recent Monetary Policy. NABARD- role & functions, SEBI- Organisation, Functions, SEBI as a regulator.
- 12 Money market; Money market meaning, constituents, functions of money market; Money market instruments-call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market- primary and secondary markets; role, recent developments in Indian Capital Markets. International Stock Exchanges.
- 13 Punjab Financial Rules, General Financial Rules (GOI), Punjab Civil Services Rules, including conduct, TA/DA, GPF rules, Pension, commutation of pension and National

Pension System, LTC, P&A Rules etc., Punjab Budget Manual, Procedure of Budget, Procedure of Stores and Purchase.

14 GeM-Basic Knowledge, RTI Act 2005, Reservation in Services- SC/ST/PwD/OBC/EWS.

PART-B

General Knowledge, Logical Reasoning & Mental Ability

(a) General Knowledge & Current affairs

General Knowledge and Current affairs of National and International importance including:

- (i) Economic issues.
- (ii) Polity issues.
- (iii) Environment issues.
- (iv) Geography.
- (v) Science and Technology.
- (vi) Any other current issues.
- (vii) (a) History of India with special reference to Indian freedom struggle movement.
(b) History of Punjab- 14th century onwards.

(b) Logical Reasoning, Mental Ability & Quantitative Aptitude

- (i) Logical reasoning, analytical and mental ability.
- (ii) Basic numerical skills, numbers, magnitudes, percentage, numerical relation appreciation.
- (iii) Data analysis, Graphic presentation charts, tables, spreadsheets.