

(A) SAS Part-I EXAM: (REVISED SYLLABUS) (EFFECTIVE FROM 01/2010 SESSION)

PAPER-I WORKS & STORES ACCOUNTS MAX.MARKS 100

1. Classification/Codification as per Chart of Accounts under Commercial Accounting Systems.
2. Basic Accounting Principles & Policies framed under Annual Accounts Rules -1985.
3. Fuel Accounting policies, principles and procedure.
4. Cash & Bank Transactions.
5. Material Accounting including Computerized Stores Accounting Systems.
6. Works Accounts/Capital Expenditure & Fixed Assets.
7. Inter Unit Transactions & their Accounting.
8. Misc: Topics: such as:
Meter Accounting, Accounting on Damaged Transformers, Expense Accounting, Work-shop Accounting and Personnel Accounting.

NOTE: The paper shall consist of practical problems at least 50% of total marks Concerning works Accounts, Mtc. of Cash Book & Other Accounting Areas.

PAPER-II

REVENUE ACCOUNTS

Max Marks: 100

1. Electricity Supply Regulations & Rules/Regulations made under Electricity (Supply) Act, 2003.
2. Commercial Instructions, issued from time to time.
3. Tariff and its Applications.
4. Commercial Accounting Systems Vol -II (Sale of Power) including Computerized Billing.
5. Power Regulation instructions relating to energy bills, issued from time to time.
6. Revenue Monitoring with Latest instructions on the subjects.

PAPER-III ACTS, RULES AND REGULATIONS Max. Marks:100

- 1. The Electricity (Supply) Act, 2003**
- 2. Consumer Protection Act, 1986.**
- 3. Right to Information Act, 2005**
- 4. Micro, Small and Medium Enterprises Act, 2006.**
- 5. Punjab State Electricity Duties Act.**
- 6. PSEB Delegation of Powers (amended up to date).**
- 7. Chairman Powers Regulation, 1959**
- 8. Works Regulation, 1997**
- 9. Purchase Regulations, 1981**
- 10. Business Conduct Regulations, 1980**
- 11. Employees Conduct Regulations, 1971.**
- 12. Administration of Funds & Property Regulations.**

PAPER-IV SERVICE RULES & REGULATIONS

Max. Marks:100

1. **PSEB MSR 1972 Vol.I Part-I
(as amended from time to time).**
2. **PSEB MSR,1975, Vol-I, Part-II
(as amended from time to time).**
3. **PSEB MSR, 1972, Vol.III (TA Regulations)
(as amended from time to time).**
4. **The Pb. CSR Vol.II (Rules relating to Pensions)
(as amended from time to time).**
5. **PSEB GPF Regulations, 1960(-do-)**
6. **PSEB Punishment & Appeals Regulations, 1971 (-do-)**

NOTE (1):The instructions/Amendments, relating to the above subjects, issued by different branches from time to time, shall also be applicable. However no cognizance of any amendment issued within 6 months of the commencement of examination shall be taken.

(2) Bare Acts & Board's Publications and circulars issued from time to time allowed. However, solved question answers are not allowed.

(B) **Revised Syllabus for SAS Part-II Exam. (applicable w.e.f. 02/2010)**

PAPER-V: (Drafting & Computer Knowledge) **Max. Marks-100**

- 1) **Precis** (15)
- 2) **Drafting like preparation of Memorandum, public notices and notice inviting tenders, circulars, drafting of advertisement and official letters/sanctions** (15)
- 3) **Grammar:**
The area of "Grammar" may include punctuations, direct, & indirect voice, active & passive voice, correct and incorrect sentences, idioms & phrases. (15)
- 4) **Works/Purchase Regulations.** (15)

5). **COMPUTER KNOWLEDGE** (Marks 40)

(i) **Computer: Introduction, Functions and Classification of Computer, Overview of Software and Hardware, Input and Output devices, Computer Memory : RAM, ROM, Number System and its Inter Conversion, Introduction to Operating System, DOS and WINDOWS, Working with files and folder, Understanding the control panel, Opening and Existing Windows application, Copying and moving information between windows and learning other basic functions of windows.**

(ii) **Introduction to MS Word : Basic Features, Starting and existing word, Creating, Editing and Saving a Word document, Inserting Pictures and symbols, Working with text, Creating a Table, Formatting Documents, Previewing and Printing Documents.**

Introduction to MS Power Point: Power Point Basics, Creating and Saving, Presentations, Inserting Pictures and Graphics, Inserting slides from other Presentations, Slide Show View.

(iii) **Introduction to MS Excel: Creating spread sheets by entering text formulas and numbers, Introduction to financial functions in Excel.**

(iv) **Computerized Accounting: Introduction and advantages. Use of Accounting Package : Tally for journalizing and posting business transactions; creating vouchers, preparing Trial Balance and Final Accounts and Bank Reconciliation Statement.**

PAPER-VI: ACCOUNTS & AUDITING

Max.Marks-100

Accounts

Marks-70

- 1) Accounting Principles-Concepts & Conventions.
- 2) Recording, posting and preparation of Trial, Balance.
- 3) Final Accounts (Only for Sole Proprietorship & Companies.)
- 4) Rectification of Errors.
- 5) Bank Reconciliation Statement
- 6) Depreciation, Reserves and provisions.
- 7) Annual Statement of A/cs of State Elec. Boards based on the principles of Elec. Supply (Annual Accounts) Rules,1985.
- 8) Company Accounts relating to issue of shares, Redemption of Preference Shares, issue Debentures and their redemption.
- 9) Analysis of Financial Statements-Accounting Ratios only.

Auditing:

(Marks-30)

- 1) Principles of auditing-introductory.
- 2) Internal Check and Control.
- 3) Vouching of Cash Transactions.
- 4) Verification and valuation of Assets and Liabilities.

PAPER-VII. Industrial, Commercial Laws & Direct Taxes.

MAX MARKS-100

A) (MARKS-30)

- 1) **Factory Act, 1948**
- 2) **Workmen's Compensation Act, 1923
(Chapter-1 & 2).**
- 3) **Employees State Insurance Act, 1948
(Chapters 1 to 5).**
- 4) **Pollution Control Laws.**

B) (MARKS 30)

- 1) **Arbitration Act.**
- 2) **Negotiable & Instruments Act.**
- 3) **Contract Act: Chapter 1 to 4, Chapter-6,
Chapter-8.**

C) (MARKS 40)

1. INCOME TAX, 1961.

i. Introduction and definitions, Provisions relating to computation of income under the head salaries and income from House Property. Deductions to be made in computing total income and rebates allowed to Salaried persons. Procedure regarding filling of income tax return and deduction of tax at source.

ii) Service Tax

iii) Vat Tax Act:

iv) Central Sales Tax Act:

Ch. I – Introduction & Definitions-Objects-features.

Ch. 2- Principles of Central Sales Tax Sale or purchase in the course of Inter-State Trade or Commerce, outside a State in the course of import or export.

Ch. 3- Inter State Sales Tax Liability & Collection of Tax- Exemption from Central Sales Tax rate of Tax-Turnover Levy & Collection of Tax.

PAPER–VIII WORKS AND MANAGEMENT ACCOUNTING MAX.MARKS 100

1. **Capital Exp. & Fixed Assets Vol-VI.**
2. **Chart of A/cs Vol-1 Part(I)**
3. **Inventory Management and Control.**
- 4) **Nature and scope of cost Accounting.**
- 5) **Cost Analysis.**
- 6) **Methods and Types of costing with special reference to (i) Marginal costing.(ii)Budgetary control (iii)Operating costing (iv)Job/Estimate Costing (v) Contract costing.**
- 7) **Project Management & Control.
Project Evaluation-Financial covering Pay-Back period, Net present value and Internal Rate of return.**
- 8) **Financial Budget & Budgetary Control.**

(C) Passing of SAS Part-I and SAS Part-II Examination

A candidate will have to obtain 40% marks in each of the four papers with an aggregate of 45% marks. A candidate secures 40% marks in any three out of four papers in one sitting with an aggregate of 45% marks will not be required to re-appear in these three papers and he will have to pass the remaining one paper by securing at least 45% marks. 60% marks in a paper is an exemption to that paper and remaining three papers have to be passed in one sitting by obtaining 40% marks in each of the three papers with an aggregate of 45% . A candidate securing 60% marks in two papers have to obtain 40% marks aggregate 45% in the remaining two papers. A candidate securing 60% marks in three papers will have to obtain 45% marks in the remaining paper.

Dy. Secy/Services-II,
PSEB, Patiala.