



अखिल भारतीय आयुर्विज्ञान संस्थान, जोधपुर
ALL INDIA INSTITUTE OF MEDICAL SCIENCES, JODHPUR

The Scheme and Indicative Syllabus

For "LIMITED DEPARTMENTAL EXAMINATION (LDE) FOR PROMOTING CASHIER TO THE POST OF 'JUNIOR ACCOUNTS OFFICER (ACCOUNTANT)' AT AIIMS JODHPUR.

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| Name & Number of Post | Junior Accounts Officer (Accountant) 02 (02 UR) |
| Scheme of Examination | The Examination will be of MCQs of 200 Marks & 3 Hours of duration |

Syllabus of Examination

Part 1: General Intelligence and Reasoning, General Awareness, Quantative Aptitude: 20 Marks

Part 2: Accounting, Income tax and service regulations: 150 Marks

- (a) **Various functions of Finance Division** : Budget formulation & allocation of grant in aid from GOI/MoHFW, project appraisal ,Financial concurrence on procurement of goods and services of work ,Gem ,PFMS ,Vetting of SFC/GB/IB proposals involving financial implications ,Govt. Rules & Procedures ,pre check of salary & contingency bills & payments ,Receipts & adjustments , Internal Audit & CAG's Audit
- (b) **Government and Commercial Accounting** : Accounting Rules ,Conceptual framework of Accounting , Double Entry Accounting System , Accounting Process : journal & Ledger , Preparation of trial balance and final accounts ,Bank Reconciliation statement ,Rectification of errors , Receipt of accounts and

departmental compilation ,Contingency Fund Transactions & its recoupment ,Review of balances , Transfer Entries ,Internal Control in Accounts

(c) **Income Tax** -Assessment year, Previous year, Person, Assesse, Charge of income-tax, Income, Gross Total Income, Total income and tax liability, Agricultural Income, Difference between exemption and deduction, Definition of Manufacture, Capital Asset, Company, Fair market value, Capital receipts vs Revenue receipts, Capital expenditure vs Revenue Expenditure, Method of accounting, Receipt & Accrual of income, Income deemed to accrue

(d) **Service Regulations:**

(1) Central Civil Services (Joining Time) Rules, 2. Central Civil Services (Pension) Rules, 3. Defined Contribution Pension Scheme,(New Pension Scheme) 4. Central Civil Services (Leave) Rules, 5. Central Civil Services (Classification, Control and Appeal) Rules, 6. Central Civil Services (Conduct) Rules II.(b) **Provisions of the following Rules:** 1. Fundamental Rules, 2. Travelling Allowances Rules as contained in the Supplementary Rules, 3. General Provident Fund (Central Services) Rules, 4. Central Civil Services (Medical Attendance) Rules, 5. Central Civil Services (LTC) Rules,

Part 3: Computer skills: 30 marks

Introduction to Computers and their components- Hardware, CPU, Memory devices , Operating System, its key functions , Basic network concepts- LAN/ WAN/ Internet, server infrastructure, endpoint devices., ERP Systems- basic concepts (IAAS, PAAS, SAAS) , MS Word 2013, MS Excel, MS Access , Power Point 2013

1. There will be Negative marking of 1/3 marks for each wrong answer
2. The qualifying marks for part 1, 2 and 3 will be 50% combined
3. Resolution of tie cases :
 - (a) First by using date of birth with older candidates placed higher
 - (b) If not resolved by (1) , the number of wrong answers/negative marks will be used wherein those with less wrong answers /negative marks will be placed higher.

Important Note:

1. All applicants are required to visit the website regularly as all subsequent Corrigendum/ Addendum/ Updates will only be uploaded on the website.

**Recruitment Cell,
AIIMS JODHPUR**