

**RAJASTHAN PUBLIC SERVICE COMMISSION, AJMER**  
**SYLLABUS FOR COMPETITIVE EXAMINATION FOR THE**  
**POST OF LECTURER IN ACCOUNTANCY AND**  
**BUSINESS STATISTICS FOR COLLEGE EDUCATION**  
**DEPARTMENT**  
**PAPER – II**

**A      Taxation:**

Income Tax Law and Rules with reference to assessment of Individuals, HUF, Firm, AOP and Companies. Assessment Procedure and types of Assessment, Advance payment of tax, Tax deduction at source, Refund of tax; Concept of Tax Planning, Tax Avoidance and Tax Evasion.

Indirect Tax – Knowledge of Central Excise Duty, Customs Duty, Central Sales Tax, R-VAT, Service Tax.

**B      Auditing:**

Meaning, Objectives and Types of Audit. Internal Control, Vouching and Verification of Assets and Liabilities. Assurance Standards, Audit Programme, Working Papers, Documentation, Audit Reports.

Audit of Companies, Appointment, Removal, Rights, Duties and Liabilities of Auditor. Audit of Banks and Insurance Companies. Management Audit, Cost Audit, EDP Audit, Environmental Audit, Social Audit. Audit of Accounting Information System (AIS).

**C      Business Statistics and Operation Research:**

Introduction, Definition and Functions of Statistics, Measures of Central Tendency, Dispersion and Skewness, Correlation and Regression Analysis, Probability, Statistical Decision Theory, Sampling and Test of Hypothesis.

Linear Programming, Network Analysis – PERT & CPM, Decision Theory.

\*\*\*\*\*

Note :-      **Pattern of Question Paper**

- 1. Objective type paper**
- 2. Maximum Marks : 75**
- 3. Number of Questions : 150**
- 4. Duration of Paper : Three Hours**
- 5. All questions carry equal marks.**
- 6. There will be Negative Marking.**