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FINANCE DEPARTMENT

NOTIFICATION

The 17th May, 2013

No. 17945—FIN-OFS2-CADRE-91/12/F. — In pursuant to rule-16 of Odisha Finance Service Rules, 2011, the revised syllabus for Departmental Examination for Odisha Finance Service officers is prescribed, as annexed :—

By order of the Governor

H.R. MOHANTY

Under-Secretary to Government

SUBJECTS AND STANDARDS OF DEPARTMENTAL EXAMINATION**LAW PAPER-I**

1. The Indian Constitution, Part-XI,XII and XIII
2. The Indian Penal Code-1860
3. The Indian Evidence Act,1872
4. The Indian Contract Act, 1872
5. The Oath Act,1969
6. The Code of Criminal procedure,1973
7. The Code of Civil Procedure,1908
8. General Clauses Act,1897
9. Odisha General Clauses Act,1937
10. The Limitation Act,1963

LAW PAPER-II

1. The Odisha Value Added Tax Act,2004 and Rules till it's replacement by Goods and Services Tax Act
2. The Odisha Entry Tax Act,1999 and Rules
3. The Central Sales Tax Act,1956 and Rules
4. The Odisha Entertainment Tax Act,2006 and Rules
5. The Odisha State Tax on Profession, Trades, Ceiling and Employment Act, 2000.
6. The Indian Companies Act,1956
7. The Indian Income Tax Act,1961
8. The Odisha Local Fund Act,1948
9. The Indian Sale of Goods Act,1930
10. The Indian Partnership Act, 1932
11. Information and Technology Act, 2000
12. Right to Information Act, 2005

ACCOUNTS PAPER-I FOR COMMERCIAL ACCOUNTS

1. Conceptual Framework of Accounting and Financial Statement
2. Recording of Transactions
3. Measurement of Profit and Financial position
4. Generally Accepted Accounting Principles
5. Valuation of fixed Assets
6. Depreciation of Fixed Assets
7. Valuation of Inventories
8. Corporate Balance Sheet
9. Corporate Profit & notes to the Accounts
10. Significant Accounting policy and understanding
11. Constructing Corporate Cash flow statement
12. Cost definitions and classifications
13. Cost concepts
14. Cost-Volume-profit analysis
15. Budgeting and Standard cost

BOOKS RECOMMENDED FOR STUDY:

- (i) Accounting Principle by- Robert N. Anthony and James Reeco.
- (ii) Advance Accountancy by- R.L.Gupta and M.Radhaswamy
- (iii) Advance Accountancy by- S.N.Maheswari
- (iv) Management Accounting by- Dearden and Bhattacharya
- (v) Cost Accounting by- N.K.Prasad
- (vi) Management Accounting- Grewal and Ramanatha

**ACCOUNTS PAPER-II FOR GOVERNMENT ACCOUNTS & TREASURY
MANAGEMENT**

1. The Odisha Treasury Code Vol. I and II
2. The Odisha General Financial Rules

3. Delegation of Financial Power Rules
4. Accounts Code Vol. I and II issued by Comptroller and Auditor General
5. Introduction to Indian Govt. Accounts and Audit by Auditor General
6. The Odisha Service Code
7. The Odisha Travelling Allowance Rules.
8. The G.P.F (0) Rules
9. The Odisha Civil Service Pension Rules,1992 and Defined Contributory Pension Scheme (New Pension Scheme)
10. The C.P.W. Accounts Code.

EXAMINATION IN ODIA

The Examination in Odia shall consist of the papers as prescribed for OAS officers in Odisha Administrative Service Class-II (Probation and Departmental Examination) Rules,1989.

An officer who has passed the High School Certificate Examination conducted by the Board of Secondary Education, Odisha or an examination equivalent or superior thereto in Odia medium or with Odia as one of the subjects shall on application in that behalf and production of proof of such passing, be exempted from passing the examination in Odia.

N:B:— All the four papers are with Books. There shall be maximum 5 or 6 questions with equal marks for the 150 full marks in each paper with duration of three (3) hours and all the questions are compulsorily required to be attempted. Care to be taken by Examination paper setter to cover the subjects as far as possible and special care to be taken to include preparation of Journal, Ledger and Balance sheet in Accounts Paper-I and also to include at least one question from the Cost Accounting subject.

Viva Voce test and its marking for Law Part-I, Law Part-II and Odia language remains intact as is prevalent.