

## **Appendix-B**

### **Main Examination (Descriptive)**

#### **Paper – 1**

**Total Marks: 100**

**Time: 3 hours**

**Part – A (ગુજરાતી ભાષા): 50 marks Medium: Gujarati**

ક્રમ	પ્રશ્નોની વિગત	જ્ઞાનવેલ ગુણ
1	નિબંધ: ત્રણ પૈકી કોઈ પણ એક (વર્ણનાત્મક/વિશ્લેષણાત્મક/ચિંતનાત્મક/સાંપ્રત સમસ્યા પર આધારિત) (આશરે ૨૫૦થી ૩૦૦ શબ્દોમાં).	15
2	સંક્ષેપીકરણ : આપેલા ગદ્યખંડમાંથી આશરે 1/3 ભાગમાં સંક્ષેપ કરો અથવા સારલેખન: 1/5 ભાગમાં કરો.	05
3	પત્રલેખન : (ઔપચારિક અને અનૌપચારિક) અથવા અરજીલેખન(આશરે 100 શબ્દોમાં).	05
4	ચર્ચાપત્ર : (વર્તમાનપત્રમાં પ્રજાના પ્રશ્નો/સાંપ્રત સમસ્યાઓ/વ્યક્તિગત અભિપ્રાય રજૂ કરતું ચર્ચાપત્ર) (આશરે 200 શબ્દોમાં).	10
5	અહેવાલ લેખન (આશરે 200 શબ્દોમાં).	10
6	ભાષાંતર : અંગ્રેજીમાંથી ગુજરાતીમાં અનુવાદ.	05
Total		50

**Part – B (English Language): 50 marks Medium: English**

Sr. No.	Types of Questions	Marks to be allotted
1	Essay (A minimum of 250 words and a maximum of 300 words) Choose any one topic from a list of three (Descriptive analytical / philosophical / based on current affairs).	15
2	Letter writing (in about 150 words) A formal letter expressing one's opinion about an issue. The issue can deal with daily office matters / a problem that has occurred in the office / an opinion in response to one sought by a ranked officer / issues pertaining to recent concerns, etc.	05
3	Report writing (in about 200 words) A report on an official function / event / field trip / survey etc.	10
4	Writing on visual information (in about 150 words) A report on a graph / image / flow chart / table of comparison / simple statistical data etc.	10
5	Precis Writing A precis in about 100 words for a 300-word passage.	05
6	Translation: Translation of a short passage from Gujarati to English.	05
Total		50

#### **Paper – 2**

**Marks: 100**

**Medium: Gujarati**

**Time: 3 hours**

Sr. No.	Course details	Marks allotted
---------	----------------	----------------

1	<p>Financial Accounting: Basic accounting concepts, principles– assumptions, types of accounts and their rules, process of accounts, trial balance, final accounts, rectification of errors and bank reconciliation statement, partnership accounts – admission, retirement, death and dissolution, Company's accounts, financial statements, issue and forfeiture of shares, accounts of underwriting commission and valuation of goodwill and shares as per Companies Act ,2013. Indian Accounting Standards (Ind AS).</p>	15
2	<p>Cost Accounting: Concept of Cost, Types of Cost, Classification of Cost, Cost Centres, Cost Accounting and Cost Ascertainment; Fixed, variable and Semi-variable Cost, Direct Material, Direct Labour, Direct expenses, Overhead Costs, Prime Cost, Factory Cost, Production cost, Sales cost; Stock sheet, Different methods of Costing: Unit Costing, Process Costing, Batch and job Costing, Service Costing.</p>	10
3	<p>Management Accounting: Methods of financial statement analysis, marginal cost and break-even analysis, decision making, proportional cost, budgetary control, types of budget, cash budget, flexible budget and zero-base budgeting.</p>	10
4	<p>Income Tax Act and Goods and Services Tax (GST): Basic concepts, tax incidence, Definitions in Income Tax Act, 1961, exempted Incomes, Residential Status, Computation of Taxable Income under various Heads, Deductions and Reliefs, Computation of Taxable Income of Individuals and Firms, Deductions of Tax, Filing of Returns, Different Types of Assessment, defaults and penalties, tax planning, tax evasion and tax avoidance. Concept of GST, Structure of GST, GST Council, Provisions regarding compensation to the State, Registration; Implementation and collection of GST: taxable event, supply of goods and services; Place of Supply: Intra-State, Inter-State, Import and Export, Time of Supply, Calculation of GST, Rules of Calculation, Exemption from GST, Composite and Mixed Supply, Tax Credit; Goods and Service Tax Laws.</p>	15
5	<p>Auditing: Meaning and Basic Elements of Auditing, Features, Objectives, Types, Advantages, Internal Control, Statutory Auditor: Appointments, Qualifications, Rights and Duties; Vouching – Meaning and objectives, types, duties of the auditor regarding valuation of assets and liabilities. Company audit and related provisions of Companies Act 2013, auditor's report and certificate, tax audit, duties of auditor regarding profit distribution and depreciation, investigation, audit programme.</p>	10
6	<p>Economics and Financial Administration: Introduction to economics, demand, supply and its relative value, concepts of income and expenditure, national income, inflation, economic reform policies, finance commission, capital disinvestment; monetary and fiscal policies, public debt, budget - types and form, budgetary process, public accounts and audit, budget as a political instrument, the role of the Comptroller and Auditor General (CAG), NITI Aayog.</p>	15
7	<p>Statistics and Mathematics: Data collection and analysis, measures of central tendency and measures of dispersion, sampling and methods of sampling, probability, index numbers, correlation, constant correlation, regression time series, statistical quality control, function, continuity, limit, Derivatives, permutation and combination.</p>	15

8	Management and International Business: Nature and importance of management, principles of management, functions of management, motivation and leadership; Introduction to international business, promoting factors, advantages and limitations; Foreign exchange, Balance of payments and methods to correct disequilibrium, India's Foreign Trade Policy; International Organizations: WTO, World Bank, IMF, IFC, IDA, ADB.	10
Total		100

**Paper Scheme**  
**(Main Examination – Descriptive)**  
**Paper – 2**

Sr.	Detail	2 Marks	3 Marks	5 Marks	Total
1	Financial Accounting	1	1	2	15
2	Cost Accounting	1	1	1	10
3	Management Accounting	1	1	1	10
4	Income Tax Act and Goods and Services Tax (GST)	1	1	2	15
5	Auditing	1	1	1	10
6	Economics and Financial Administration	1	1	2	15
7	Statistics and Mathematics	1	1	2	15
8	Management and International Business	1	1	1	10
Total Marks		16	24	60	100
Total questions		8	8	12	

**Note:**

- (1) Practical examples of not less than 50% marks shall be asked.
  - (2) The prescribed weightage shall be followed strictly.
- Note: The medium of examination shall be Gujarati except the Part-B of the Paper-1 of the Appendix-B (Main Examination-Descriptive) for which the medium shall be English.

**18) પસંદગી યાદી તૈયાર કરવાની પદ્ધતિ:–**

(૧) સદર જગ્યા માટેની પસંદગી યાદી Main Examination (Descriptive) ભાગ-૨માં મેળવેલ ગુણના આધારે તૈયાર કરવામાં આવશે. જ્યારે Preliminary Examination (Objective Type) ભાગ-૧ની પરીક્ષા (MCQs) એ ફક્ત Main Examination (Descriptive) ભાગ-૨માં લાયક ઠરવા માટેની Screening Test હોવાથી ભાગ-૧ની પરીક્ષામાં મેળવેલ ગુણ પસંદગી યાદી માટે ધ્યાને લેવામાં આવશે નહિ. પસંદગી યાદી Main Examination (Descriptive) ભાગ-૨ની પરીક્ષામાં મેળવેલ કુલ ગુણના મેરીટ્સના આધારે કેટેગરીવાઈઝ અસલ પ્રમાણપત્રોની ચકાસણીના અંતે તૈયાર કરવામાં આવશે. પ્રિલિમ પરીક્ષા MCQs પ્રકારની CBRT પદ્ધતિથી બહુવિધ સત્રો (Multiple Sessions)માં યોજવામાં આવનાર હોવાથી Main Examination (Descriptive) ભાગ-૨ માટે લાયક ઉમેદવારોની યાદી તૈયાર કરવા માટે મંડળ **Normalisation**ની યોગ્ય પદ્ધતિનો ઉપયોગ કરી, Normalised Scoreના આધારે ઉક્ત યાદી તૈયાર કરશે.