

**પાટડી નગરપાલિકાની ઓડીટર જગ્યા માટેની પરિક્ષાનો અભ્યાસક્રમ નીચે મુજબ છે**

Sr. No.	Topic	Mark	Language	Level
<b>1</b>	<b>General Studies</b>	15	Gujarati	HSC*
	History of Gujarat, Geography of Gujarat, Environment, State and National Level Current Affairs, Indian Constitution, Science and Technology, Government Schemes, Disaster Management, Sports, Information and Communication Technology.			
<b>2</b>	<b>General Mental Ability</b>	5	Gujarati	HSC*
	Logical Reasoning and Analytical Ability, Number Series, Coding Decoding, Problems based on clock, calendar and age, Square, Square root, Cube, Cube root, Power and exponent, H.C.F, L.C.F, Percentage, Simple and compound interest, Profit and loss, Time and work, Time and distance, Speed and distance, area and Perimeter of simple geometrical shapes.			
<b>3</b>	<b>ગુજરાતી વ્યાકરણ</b>	5	Gujarati	HSC*
	સમાનાર્થી શબ્દો, વિરુદ્ધાર્થી શબ્દો, શબ્દસમૂહ માટે એક શબ્દ, જોડણીશુદ્ધી, ભાષશુદ્ધી (પદક્રમ, પદ સંવાદ), સંધિ જોડો અથવા છોડો વિરામચિન્હો, છંદ અને તેના પ્રકાર, અલંકાર અને તેના પ્રકાર, રૂઢીપ્રયોગો અને કહેવતો.			
<b>4</b>	<b>English Grammar</b>	5	English	HSC*
	Parts of speech, tenses, modal auxiliaries, articles, change the voice, direct and indirect speech, rearrange the jumbled words into a meaningful sentence, synonyms & antonyms.			
<b>5</b>	<b>Statistics and Mathematics</b>	5	Gujarati	Graduate
	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.			
<b>6</b>	<b>Economics and Financial Administration</b>	5	Gujarati	Graduate

	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.			
7	Management and International Business	5	Gujarati	Graduate
	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.			
8	Public Administration	5	Gujarati	Graduate
	Public Administration – Introduction, organizational approaches and principles, organizational structure, administrative behaviour, personnel administration, financial administration, coordination, delegation and supervision, control over public administration, performance studies, civil service performance and administrative reform.			
9	Financial Accounting	10	Gujarati	Graduate
	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).			
10	Income Tax Act and Goods and Services Tax (GST)	5	Gujarati	Graduate
	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, GST concept and GST laws.			
11	Cost and Management Accounting	10	Gujarati	Graduate
	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 . Managements 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.			
12	Accounting and Finance Computer Applications	5	Gujarati	Graduate
	Accounting and Finance Computer Applications – Tally.			
13	Auditing – 1	10	Gujarati	Graduate
	Meaning and Basic Elements of Auditing, Features, Objectives, Types, Advantages, Internal Control, Statutory Auditor: Appointments, Qualifications, Rights and Duties; Vouching – Meaning and objectives, types, and duties of the auditor regarding valuation of assets and liabilities.			
14	Company Audit	10	Gujarati	Graduate
	Company audit and related provisions of Companies Act, 2013, auditor's report and certificate, tax audit, duties of the auditor regarding profit distribution and depreciation, investigation, audit programme.			
Total		100		

નોંધ:- ૧.પરિક્ષા Multiple Choice Question (MCQ) અને Optical Mark reader (OMR)

પદ્ધતિની રહેશે

૨.દરેક પ્રશ્નો ૦૧ (એક) ગુણ રહેશે.

૩.ઉમેદવારે બધા પ્રશ્નોના જવાબ આપવાના રહેશે

૪.ખોટા જવાબ દીઠ, છેકછાક વાલા જવાબ દીઠ કે એક કરતા વધુ વિકલ્પ પસંદ કરેલા જવાબદીઠ મેળવેલ ગુણમાંથી ૦.૨૫ ગુણ કમી કરવામાં આવશે, નેગેટીવ માર્કિંગ લાગુ પડશે.

૫. દરેક પ્રશ્નના જવાબોમાં એક વિકલ્પ “E” “Not Attempted” રહેશે, ઉમેદવાર કોઈ પ્રશ્નો જવાબ આપવા ના ઈચ્છતા હોય તો આ વિકલ્પ પસંદ કરી શકશે અને “Not attempted” વિકલ્પ પસંદ કરવાના કિસ્સામાં નેગેટીવ માર્કિંગ લાગુ પડશે નહિ.

૬.પ્રશ્નના આપેલા બધા વિકલ્પોમાંથી કોઈ પણ વિકલ્પ પસંદ નહિ કરવામાં આવે તો, મેળવેલ ગુણમાંથી ૦.૨૫ ગુણ કમી (નેગેટીવ માર્કિંગ ) કરવામાં આવશે.