

**NOTICE -ADMIT CARD FOR PEN AND PAPER BASED COMBINED
RECRUITMENT TEST (OMR BASED RT) IN RESPECT OF:**

Subject: Combined Recruitment Test for recruitment to:

(i) 16 vacancies for the post of Assistant Director (Cost), Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance [Advt. No. 01/2022 dated 08.01.2022, Vacancy No. 22010102408]. (SC-02, ST-02, OBC-03, EWS-01, UR-08) (PwBD-01).

(ii) 22 vacancies for the post of Assistant Director (Cost), Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance [Advt. No. 09/2022 dated 14.05.2022, Vacancy No. 22050904414]. (SC-03, ST-02, OBC-06, EWS-03, UR-08) (PwBD-01).

NOTICE

Union Public Service Commission will be conducting a Pen and Paper based Combined Recruitment Test (OMR based RT) for the above mentioned posts on 28th August, 2022 (SUNDAY) (FORENOON SESSION) from 9.30 A.M to 11.30 A.M at fifteen centres all over India. Candidates' reporting time at Test Center is 1 hour before the scheduled commencement of the test. The Commission has uploaded the e-Admit Cards for the Pen and Paper based Recruitment Test (OMR based RT) for the convenience of the admitted candidates (or the reasons/grounds for rejection of application in respect of rejected applications) on its Website (<http://www.upsc.gov.in>).The candidates are advised to download their e-Admit Cards and take a printout thereof. The admitted candidates will have to produce the printout of their e-Admit Cards at the allotted venue for appearing in the Recruitment Test (OMR based RT). The candidates who do not have clear photographs on the e-admit card will have to bring two passport size photographs for appearing in the Recruitment Test with an undertaking alongwith original photo identity proof such as Aadhar Card, Driving License, Passport, Voter ID etc. No paper Admit Card will be issued for this Recruitment Test by the Commission.

The candidates are advised to take a printout of the e-Admit Card. In case of any discrepancy, the same may be communicated to the Commission at the earliest to enable the Commission to take a decision in the matter. In case of any difficulty, the candidates may contact UPSC Facilitation Counter at Telephone No. 011-23381125, 23385271 and 23098543 between 10.00 A.M to 05.00 P.M on all working days.

UNION PUBLIC SERVICE COMMISSION
RECRUITMENT BRANCH
SPECIAL CELL- II SECTION

Subject: Combined Recruitment Test for recruitment to:

- (i) 16 vacancies for the post of Assistant Director (Cost), Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance [Advt. No. 01/2022 dated 08.01.2022, Vacancy No. 22010102408]. (SC-02, ST-02, OBC-03, EWS-01, UR-08) (PwBD-01).
- (ii) 22 vacancies for the post of Assistant Director (Cost), Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance [Advt. No. 09/2022 dated 14.05.2022, Vacancy No. 22050904414]. (SC-03, ST-02, OBC-06, EWS-03, UR-08) (PwBD-01).

TIME TABLE & INSTRUCTIONS TO CANDIDATES

PLEASE CAREFULLY READ THE FOLLOWING INSTRUCTIONS, VIOLATION OF ANY INSTRUCTION WILL RENDER THE CANDIDATE LIABLE TO SUCH ACTION AS THE COMMISSION MAY DEEM FIT TO TAKE. **{THE CANDIDATES ARE ADVISED TO BRING THIS COPY OF INSTRUCTIONS TO THE TEST (RECRUITMENT TEST) HALL FOR REFERENCE }**

TIME TABLE

<u>DATE & DAY</u>	<u>INDIAN STANDARD TIME</u>	<u>SUBJECT & SUBJECT CODE</u>
28th August, 2022 (SUNDAY)(FN)	09.30 A.M to 11.30 A.M	COST AND MANAGEMENT ACCOUNTING (03)

NOTES:

CANDIDATES' REPORTING TIME AT TEST CENTER IS 1 HOUR BEFORE THE SCHEDULED COMMENCEMENT OF THE TEST.

ENTRY INTO THE TEST VENUE WILL BE CLOSED 10 MINUTES BEFORE THE SCHEDULED COMMENCEMENT OF THE RECRUITMENT TEST I.E. 09.20 A.M

CANDIDATES MUST BRING HARD COPY(PRINT OUT) OF HIS/HER E-ADMIT CARD TO THE TEST HALL TO SECURE ADMISSION.

I. Scheme of the Test:

- (a) The test will be of two hours duration.
- (b) All questions will carry equal marks.
- (c) The test will be objective type questions with multiple choices of answer.
- (d) The medium of the test will be English only.
- (e) There will be penalty for wrong answers. Every wrong answer will carry a deduction of one-third of the marks assigned to that question. If no answer is marked for a question, there will be no penalty for that question.
- (f) The Test will carry a maximum of 300 marks.

II. Syllabus of the Test:

- 1) Cost Concepts and Classifications: Cost Objects, Cost Centres and Cost Unit; Collection, classification, allocation and apportionment of cost - Material Cost, Employee Cost, Direct Expenses, Overheads etc.
- 2) Generally Accepted Cost Accounting Principles (GACAP), Cost Accounting Standards, Cost Audit, Companies (Cost Record & Audit) Rules, 2014 as amended from time to time; Cost Auditing and Assurance Standards.
- 3) Methods of Costing: Single Output Costing, Job Costing, Batch Costing, Contract Costing, Process Costing, Service Costing.
- 4) Marginal v. Absorption Costing, Cost-Volume-Profit analysis, Decision making involving alternative choices.
- 5) Pricing decisions and Strategies-New Product Pricing, Monopoly Pricing v. Competitive Pricing, Pricing of Service Sector
- 6) Cost Control and Cost Reduction; Cost Control Techniques- Standard Costing & Variance Analysis; Budget and Budgetary Control.
- 7) Transfer Pricing- Methods (Cost Based, Market Price Based, Negotiated Pricing), Criteria for setting Transfer Prices, Transfer Price in different situations.
- 8) Emerging concepts in Cost and Management Accounting: Life Cycle costing, Activity Based costing, Learning Curve and its application, Socio-economic costing, Target costing, Total Quality Management, Environmental Management Accounting, Six Sigma etc.
- 9) Generally Accepted Accounting Principles (GAAPs), Accounting Standards and Ind AS.
- 10) Financial Statements and Analysis: Preparation of Corporate Financial Statements, Ratio Analysis, Cash Flow Analysis.
- 11) Appraisal of Projects: Capital Budgeting, Cost of Capital, Leverage Analysis; Methods of Project Appraisal-Payback Period, Net Present Value (NPV), Financial Internal Rate of Return (FIRR), Economic Internal Rate of Return (EIRR), Benefit Cost Ratio.
- 12) Project Management: Project Planning, Project Life Cycle, Gantt Charts, PERT and CPM.
- 13) Government Accounting: General Principles and Comparison with Commercial Accounting; Government Accounting Standards issued by Government Accounting Standards Advisory Board, Role of Comptroller and Auditor General of India and Public Accounts Committee.
- 14) Goods and Services Tax Act & Rules : Chargeability of GST, Scope of Supply (Section 7 of CGST Act, 2017 read with Schedule I, II and III), Classification of Goods and Services under GST, Time, Value and Place of Supply of Goods and Services, Input Tax Credit (Eligibility, Blocked Credits, Method of Reversal of Credits, Recovery of Input Tax Credit), Exports, Imports and Refunds under GST, Anti-profiteering, Audit under GST.

- 15) Customs Law : Classification under Customs, Types of Duties (Basic customs duty, IGST replacement of CVD and Special CVD, Protective duties, Safeguard duty, Countervailing duty on subsidized articles, Anti-dumping duty), Valuation under Customs of Imported Goods and Export Goods, Deemed export, Duty drawback.
- 16) Companies Act, 2013 with special emphasis on provisions relating to Declaration and Payment of Dividend (Chapter VIII and Schedule II) Accounts of Companies (Chapter IX, Schedule III and Schedule VII), Audit and Auditors (Chapter X), Government Companies (Chapter XXIII).
- 17) Corporate Governance: Overview, Issues and Concepts, Corporate Governance, Practices/Codes in India, Corporate Governance in state-owned business – MOU System.

III. Weightage:

Combined RT and Interview may carry a 75:25 Weightage for those candidates short-listed through the Combined RT and those who qualify in the interview.

IMPORTANT NOTES:

A. The Candidate must take the Test only at the Test Venue indicated in the e-Admit Card only. If the Candidate appears at any other Test Venue, his candidature is liable to be cancelled.

B. As for candidates shortlisted in the Combined RT, the scrutiny would be done on the basis of documents uploaded by them at the time of filling of Online Application (ORA) for the subject post. However, candidates may be asked through e-mail to furnish the deficient documents, if required. Their documents will be scrutinized and those candidates who fulfill all the eligibility conditions of the posts shall be called for interview.

C. The Candidates are directed to undertake the Recruitment Test at their own risk i.e. after verifying that they fulfill the qualifications as prescribed in the Advertisement, and their admission to the Test is purely 'provisional'.

INSTRUCTIONS TO CANDIDATES

e-ADMIT CARD:

1. Immediately on downloading of the e-Admit Card, the candidate should check it very carefully and bring to the notice of the Union Public Service Commission the discrepancies, if any, without loss of time. Special attention may be paid to the subject of the Test. Efforts will be made to upload the revised e-Admit Card(s) at the earliest in case of discrepancies. He/She must read carefully the Important Instructions mentioned there in. He/she must bring hard copy(print out)

Of his/her e-Admit Card to the TEST Hall to secure Admission. The candidates who do not have clear photographs on the e-admit card will have to bring two

passport size photographs for appearing in the Recruitment Test with an undertaking along with photo identity proof viz. Aadhar Card, Driving License, Passport, Voter I.D. etc.

- 1.1 The candidate is responsible for the safe custody of the e-Admit Card. In the event of one's e-Admit Card being used by any other person for securing admission to the Test, the onus lies on the candidate to prove that he/she has not secured the service of an impersonator and the candidature will be cancelled and he/she will be liable for disciplinary action.
- 1.2 The candidate must bring the e-Admit Card to the TEST Hall. After entering the TEST Hall, the candidate must fill the Attendance List as per instructions and sign the Attendance List which will be produced before him/her by the Invigilator and then hand over the Attendance List to the Invigilator.

CONDUCT OF THE RECRUITMENT TEST:

- 2 Seating Plan for the candidates will be displayed at the venue of the TEST on the day of Recruitment Test. The candidates, before proceeding to the TEST halls/rooms, are advised to check the exact location of their seats.
- 2.1 The candidate is required to encode/write the serial number of the OMR Sheet and Serial Number and Series of Test Booklet issued to him/her in the Attendance lists, which will be produced before him/her by the Invigilator.
- 2.2 The candidate is requested to reach the Venue well in advance to undergo frisking. He/She will be allowed to enter the TEST Hall 60 minutes/ 1 hour before prescribed time for the commencement of the Test and get seated immediately on the seat bearing his/her Roll Number.
- 2.3 The candidate must attempt questions in accordance with the directions given on the Test Booklet.
- 2.4 The OMR Sheet will be supplied by the Invigilator of the TEST Hall. The candidate will not be provided any separate sheet for rough work as blank sheets for rough work will be appended at the end of the Test Booklet itself.
- 2.5 The candidate must mark the answers himself/herself with Black Ball point pen by blackening the appropriate circle. Under no circumstances, the candidate will be allowed the help of any other person to mark responses.
- 2.6 The candidate shall neither copy from the papers of any other candidate, nor permit his/her own papers to be copied. No attempt should be made to obtain any kind of unauthorized assistance. There should NOT be any other marking on the OMR sheet.
- 2.7 No candidate shall go outside the TEST Hall for any purpose, whatsoever, without prior permission of the **Invigilator on duty/Supervisor.**
- 2.8 When going to the toilet the candidate should turn his/her OMR sheet upside down.
- 2.9 No candidate shall be permitted to leave TEST Hall till expiry of the allotted time.
- 2.10 No candidate shall be allowed to go to the toilet during the last 30 minutes of the Test.

- 2.11A signal will be given at the beginning of the TEST; at half time and five minutes before the closing time. There will also be a final signal at the closing time. The candidate must not continue to mark or revise his/her answers after the expiry of the time allotted for the paper.
- 2.12 On completion of the Recruitment Test, the candidate shall continue to be seated and wait until OMR Sheet is collected and is allowed to go by the Invigilator. The candidate should not engage in conversation with any other candidate after the expiry of the allotted time.
- 2.13 The candidates should not crowd near or loiter in and around the TEST Hall/Room after leaving the Hall/Room.
- 2.14. Silence must be observed at all times in the TEST Hall/Room.
- 2.15. The candidate must abide by the instructions on the cover of the Test booklet and on the OMR Sheet and such further instructions as may be given by Supervisor/Invigilator of the Test. If the candidate fails to do so or indulges in disorderly or improper conduct, he/she will render himself/herself liable to expulsion from the Test and/or such other punishment as the Commission may deem fit to impose.
- 2.16 The candidate will furnish such necessary and correct information as may be required from him/her in the TEST Hall by the Invigilator/Assistant Supervisor/Supervisor/other persons so authorized.

HANDLING OF OMR /TEST BOOKLET:

- 3.1 Write clearly in Black Ball point pen the Centre, Subject, Subject Code, Series of the Test Booklet and Roll Number in spaces provided in the OMR Sheet. Encode in Black Ball point pen the Booklet Series, Subject Code and Roll Number in the circles provided for the purpose in the OMR Sheet.
- 3.2 The Test Booklet Series is indicated on top right hand corner of the Test Booklet. Encode clearly test Booklet Series A, B, C or D as the case may be in the box on top of the OMR Sheet. **In case the Booklet Series is not printed on Test Booklet or OMR Sheet is un-numbered, the matter may be reported immediately to the invigilator concerned and the Test Booklet/OMR Sheet may be got replaced.**
- 3.3 The encoding of Test Booklet Series done by each candidate should tally with encoding of Test Booklet Series made by the invigilator at the appropriate space provided in the OMR sheet on the left hand margin with reference to series printed on the cover page of the Test Booklet.
- 3.4 All the corrections and changes in writing the Roll Number must be initialed by the candidate as well as by the invigilator and countersigned by the supervisor.
- 3.5 Immediately after the commencement of the test, the candidate should check that the Test Booklet supplied to him/her does not have any unprinted or torn or missing pages or items. If so, he/she should bring it to the notice of the invigilator and get it replaced by a complete Test Booklet of the same series.

- 3.6 The candidate must not write his/her name or anything else except the specific item of information asked for in the OMR Sheet/Test Booklet.
- 3.7 The candidate must take care to ensure that the OMR Sheet is not folded, mutilated or torn during handling. There should be no extraneous marking in the OMR Sheet.
- 3.8 The candidate should not tamper with or take away the OMR Sheet with him/her. He/she will be penalised for any attempt to do so.
- 3.9. The candidates should note that any omission/mistake/discrepancy in encoding /filling in details in the OMR sheet, especially with regard to Roll Number and Test Booklet Series Code, will render the OMR sheet liable for rejection.

ITEMS ALLOWED AND NOT ALLOWED IN THE HALL

- 4 The candidates are advised to bring their own **Black Ball point pen**. Candidates must use only **Black Ballpoint pen** for marking responses on the OMR sheet.
- 4.1 Electronic or any other type of calculators, log tables, slide rules, cellular/mobile phones and such IT gadgets/pagers or any other electronic equipment or device or any other equipment capable of being used as a communication device are not allowed inside the premises where the TEST is being conducted. Any infringement of the above instructions shall entail disciplinary action including ban from future TESTs.
- 4.2 Candidates are permitted to take with them after conclusion of the Recruitment Test, the Test Booklet issued to them.
- 4.3 Candidates are advised not to bring any valuables/costly items to the TEST Halls, as safe keeping of the same cannot be assured. Commission will not be responsible for any loss in this regard.
- 4.4 **Wearing of Masks/ face cover is mandatory for all candidates. Candidates without mask/ facial cover will not be allowed entry into the venue.**
- 4.5 **Candidates, however, will have to remove their masks for verification, whenever required by the Examination functionaries.**
- 4.6 **Candidate may carry his/ her own hand sanitizer (small size) in transparent bottle.**
- 4.7 **Candidates to follow COVID-19 norms of 'Social Distancing' as well as 'Personal Hygiene' inside the Rooms as well as premises of the venue.**

GENERAL INSTRUCTIONS

- 5 The candidate must note that his/her admission to the Test is strictly "Provisional".
 - 5.1 The mere fact that an e-Admit Card has been issued to him/her does not imply that the candidature has been finally cleared by the Commission or that the entries made by the candidate in his/her application for the Test have Been accepted by the Commission as true and correct.
 - 5.2 The candidate must note that the Commission takes up the verification of eligibility conditions i.e. age, educational qualifications, community etc. with reference to original documents only of those candidates who qualify in the

Recruitment Test. Unless the candidature is formally confirmed by the Commission, it continues to be “Provisional”.

5.3 The candidate must also note that if subsequent to the issue of e-Admit Card, ineligibility is detected at any stage before or after the Test or if the conditions prescribed in the Rules and Instructions given in the advertisement or any other additional information/documents called for at any stage are not complied with within the time specified therein, the candidature would be rejected.

5.4 Travelling and other expenses must be borne by the candidate himself/ herself.

5.5 The Commission does not make arrangements for boarding and lodging of any candidate.

IMPORTANT INSTRUCTIONS FOR PH CANDIDATES:

6.(i) Recruitment Test 16 vacancies for the post of Assistant Director (Cost), Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance : Of the sixteen vacancies, one vacancy is reserved for candidates belonging to Persons with Benchmark Disability (PwBD) viz. Deaf and Hard of Hearing with disability i.e. Hard of Hearing(HH). The vacancies are also suitable for candidates belonging to category of Persons with Benchmark Disability (PwBD) viz. Deaf and Hard of Hearing with disability i.e. Hard of Hearing (HH), Locomotor Disability including Cerebral Palsy, Leprosy Cured, Dwarfism, Acid Attack Victims & Muscular Dystrophy with disability i.e. Both legs affected but not arms (BL) or One leg affected (R or L) (OL) or One arm affected (R or L) (OA) or One leg and One arm affected (OLA) or Leprosy Cured (LC) or Dwarfism (DW) or Acid Attack Victims (AAV) or Muscular Dystrophy (MDy).

(ii) Recruitment Test for 22 vacancies for the post of Assistant Director (Cost), Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance: Of the twenty-two vacancies, one vacancy is reserved for candidates belonging to Persons with Benchmark Disability (PwBD) viz. Locomotor Disability including Cerebral Palsy, Leprosy Cured, Dwarfism, Acid Attack Victims and Muscular Dystrophy with disability i.e. Both legs affected but not arms (BL) or One leg affected (R or L) (OL) or One arm affected (R or L) (OA) or One leg and One arm affected (OLA) or Leprosy Cured (LC) or Dwarfism (DW) or Acid Attack Victims (AAV) and Muscular Dystrophy (MDy). The vacancies are also suitable for candidates belonging to category of Persons with Benchmark Disability (PwBD) viz. Deaf and Hard of Hearing with disability i.e. Hard of Hearing (HH), Locomotor Disability including Cerebral Palsy, Leprosy Cured, Dwarfism, Acid Attack Victims and Muscular Dystrophy with disability i.e. Both legs affected but not arms (BL) or One leg affected (R or L) (OL) or One arm affected (R or L) (OA) or One leg and One arm affected (OLA) or Leprosy Cured (LC) or Dwarfism (DW) or Acid Attack Victims (AAV) and Muscular Dystrophy (MDy).

6.1 At this stage, candidates are being admitted to the Recruitment Test based on the data furnished by the candidates in the Online Recruitment Application (ORA) system.

6.2 All the candidates, who have claimed themselves as PH candidates, are, therefore, advised to make themselves sure that they belong to the PH categories as mentioned in the Advertisement.

6.3 The candidates must note that if subsequent to the issue of e-Admit Cards, ineligibility is detected at any stage, the candidature would be rejected.

6.4 Candidates of certain categories of disabilities like candidates with Locomotor Disability and Cerebral Palsy (LDCP) where dominant (writing) extremity is affected to the extent of slowing the performance of function (minimum of 40% impairment)/Blind or Partially Blind

F.1/123(26)/2021-R-IV/SPC-II

F.1/44(09)/2022-R-IV/SPC-II

candidates, appearing in the RT of 2 hours duration shall be allowed compensatory time @20 minutes/hour i.e. total 40 minutes, apart from allowing the help of scribe, wherever opted for, in Online Recruitment Application (ORA) Form.

Mobile Phones and all such IT Gadgets are banned in the test venue

UNION PUBLIC SERVICE COMMISSION
ADDENDUM – NOTICE TO CANDIDATES

Reference:

- (i) 16 vacancies for the post of Assistant Director (Cost), Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance [Advt. No. 01/2022 dated 08.01.2022, Vacancy No. 22010102408]. (SC-02, ST-02, OBC-03, EWS-01, UR-08) (PwBD-01).
- (ii) 22 vacancies for the post of Assistant Director (Cost), Office of Chief Adviser Cost, Department of Expenditure, Ministry of Finance [Advt. No. 09/2022 dated 14.05.2022, Vacancy No. 22050904414]. (SC-03, ST-02, OBC-06, EWS-03, UR-08) (PwBD-01).

The Commission has decided to conduct an Offline Pen and Paper Based **COMBINED RECRUITMENT TEST** for short-listing the candidates for the above mentioned posts on **28th August, 2022 (SUNDAY) (FORENOON SESSION) from 9.30 A.M to 11.30 A.M.** Only those candidates shortlisted in the RT and who fulfill all the eligibility conditions of the post shall be called for interview.

Centre of Test	Centre Code	I. Scheme of the Test:
		<p>(a) The test will be of two hours duration.</p> <p>(b) All questions will carry equal marks.</p> <p>(c) The test will be objective type questions with multiple choices of answer.</p> <p>(d) The medium of the test will be English only.</p> <p>(e) There will be penalty for wrong answers. Every wrong answer will carry a deduction of one-third of the marks assigned to that question. If no answer is marked for a question, there will be no penalty for that question.</p> <p>(f) The Test will carry a maximum of 300 marks.</p> <p>II. Syllabus of the Test:</p> <p>1) Cost Concepts and Classifications: Cost Objects, Cost Centres and Cost Unit; Collection, classification, allocation and apportionment of cost - Material Cost, Employee Cost, Direct Expenses, Overheads etc.</p> <p>2) Generally Accepted Cost Accounting Principles (GACAP), Cost Accounting Standards, Cost Audit, Companies (Cost Record & Audit) Rules, 2014 as amended from time to time; Cost Auditing and Assurance Standards.</p> <p>3) Methods of Costing: Single Output Costing, Job Costing, Batch Costing, Contract Costing, Process Costing, Service Costing.</p> <p>4) Marginal v. Absorption Costing, Cost-Volume-Profit analysis, Decision making involving alternative choices.</p> <p>5) Pricing decisions and Strategies-New Product Pricing, Monopoly Pricing v. Competitive Pricing, Pricing of Service Sector</p>

		<p>6) Cost Control and Cost Reduction; Cost Control Techniques- Standard Costing & Variance Analysis; Budget and Budgetary Control.</p> <p>7) Transfer Pricing- Methods (Cost Based, Market Price Based, Negotiated Pricing), Criteria for setting Transfer Prices, Transfer Price in different situations.</p> <p>8) Emerging concepts in Cost and Management Accounting: Life Cycle costing, Activity Based costing, Learning Curve and its application, Socio-economic costing, Target costing, Total Quality Management, Environmental Management Accounting, Six Sigma etc.</p> <p>9) Generally Accepted Accounting Principles (GAAPs), Accounting Standards and Ind AS.</p> <p>10) Financial Statements and Analysis: Preparation of Corporate Financial Statements, Ratio Analysis, Cash Flow Analysis.</p> <p>11) Appraisal of Projects: Capital Budgeting, Cost of Capital, Leverage Analysis; Methods of Project Appraisal-Payback Period, Net Present Value (NPV), Financial Internal Rate of Return (FIRR), Economic Internal Rate of Return (EIRR), Benefit Cost Ratio.</p> <p>12) Project Management: Project Planning, Project Life Cycle, Gantt Charts, PERT and CPM.</p> <p>13) Government Accounting: General Principles and Comparison with Commercial Accounting; Government Accounting Standards issued by Government Accounting Standards Advisory Board, Role of Comptroller and Auditor General of India and Public Accounts Committee.</p> <p>14) Goods and Services Tax Act & Rules : Chargeability of GST, Scope of Supply (Section 7 of CGST Act, 2017 read with Schedule I, II and III), Classification of Goods and Services under GST, Time, Value and Place of Supply of Goods and Services, Input Tax Credit (Eligibility, Blocked Credits, Method of Reversal of Credits, Recovery of Input Tax Credit), Exports, Imports and Refunds under GST, Anti-profiteering, Audit under GST.</p> <p>15) Customs Law : Classification under Customs, Types of Duties (Basic customs duty, IGST replacement of CVD and Special CVD, Protective duties, Safeguard duty, Countervailing duty on subsidized articles, Anti-dumping duty), Valuation under Customs of Imported Goods and Export Goods, Deemed export, Duty drawback.</p> <p>16) Companies Act, 2013 with special emphasis on provisions relating to Declaration and Payment of Dividend (Chapter VIII and Schedule II) Accounts of Companies (Chapter IX, Schedule III and Schedule VII), Audit and Auditors (Chapter X), Government Companies (Chapter XXIII).</p> <p>17) Corporate Governance: Overview, Issues and Concepts, Corporate Governance Practices/Codes in India, Corporate Governance in state-owned business-MOU system.</p>
Ahmedabad	01	
Bhopal	04	
Chennai	12	
Delhi	08	
Dispur Guwahati)	09	
Jaipur	11	
Jammu	34	
Kochi	24	
Kolkata	06	
Lucknow	26	
Mumbai	05	
Nagpur	13	
Port Blair	37	
Ranchi	41	
Vishakhapatnam	51	

NOTE-I: INTIMATION ABOUT VENUE OF THE RECRUITMENT TEST WILL BE COMMUNICATED TO THE CANDIDATES IN DUE COURSE.

NOTE-II: RTs AND THE INTERVIEW SHALL CARRY A 75:25 WEIGHTAGE FOR THOSE CANDIDATES SHORTLISTED OUT OF THE RECRUITMENT TEST AND THOSE WHO QUALIFY IN THE INTERVIEW.

Standard of suitability for the interview for candidates belonging to various categories is fixed as under:

General/EWS Category	:	50 and above
OBC	:	45 and above (on relaxed standards)
SC/ST	:	40 and above (on relaxed standards)
PWD (Gen/EWS//OBC/SC/ST)	:	40 and above (on relaxed standards)

NOTE-III: NO REQUEST FOR CHANGE OF TEST CENTRE WILL BE ENTERTAINED.