

**SCHEME AND SYLLABUS OF EXAMINATION FOR THE PURPOSE OF FILLING UP THE POST OF COOPERATIVE INSPECTOR & COOPERATIVE AUDITOR UNDER COOPERATION DEPARTMENT.**

1. The examination shall include compulsory and optional subject and every candidate shall take the compulsory subjects and one of the optional subjects.
2. Candidate while applying for the post online shall specify the optional subject that he/she desires to take.
3. No candidate shall be considered to have qualified the written examination unless he obtains atleast 45% marks in the aggregate of all the papers i.e. Paper-I & Paper-II. Provided that the number of candidates to be called for the viva-voce test after a particular written examination shall be determined by the Sikkim Public Service Commission at its discretion, and that this number shall, as far as possible be restricted to five times the number of vacancies notified for recruitment through the examination.
4. The compulsory and optional subjects and maximum marks fixed for each subject are shown in the statement below:-

PAPERS	SUBJECT	FULL MARKS	TIME ALLOWED
PAPER - I	GENERAL ENGLISH & GENERAL KNOWLEDGE	100 MCQ & Conventional	02:00 HOURS.
PAPER - II	ONE OPTIONAL PAPER	200 MCQ & Conventional	03:00 HOURS.
	VIVA-VOCE/PERSONALITY	50 (MARKS)	

Paper-I & Paper-II will be objective type MCQ/(OMR) and Conventional mode.

**PAPER – I: GENERAL ENGLISH**

The question will be designed to test the candidate's understanding and command of the English language.

**English:** Candidate will be required to answer questions designed to test their understanding of English. The pattern of questions would be broadly as follows:-

1. Comprehension of given passage.
2. Précis writing
3. Usages and vocabulary
4. Essay.

**GENERAL KNOWLEDGE:**

- i). Current events of Local, National & International importance.
- ii). The paper will also include questions on Modern History (from 1857 onwards) of India, Indian culture, Indian Policy, Indian Economy and Geography without special nature as candidates should be able to answer without Special Study and questions on the teachings of Mahatma Gandhi.

**PAPER –II: (OPTIONAL SUBJECTS) any one:-**

1. ECONOMICS
2. COMMERCE
3. BUSINESS MANAGEMENT
4. COOPERATION

**ECONOMICS:**

**National economic accounting:** national income analysis generation and distribution of income and related aggregates, gross national product, net national product, gross domestic product and net domestic products (at market price and factor costs) at constant and current prices.

**Price theory:** law of demand utility analysis and indifference curve technique, consumer equilibrium, cost curves and their relationships, equilibrium of a firm under different market structures pricing of factors of production.

**Money and Banking:** definition and functions of money (M1, M2, M3), credit creation, credit source, costs and availability, theories of the demand for money.

**International trade:** the theory of comparative costs, Ricardian and Heckscher-Ohlin: the balance of payment and the adjustment mechanism. Trade theory and economic growth and development.

**Economic growth and development:** Meaning and measurement, characteristics of under development, rate and pattern. Modern economic growth, sources of growth distribution and growth problems of growth of developing economics.

**Indian economy:** India's economy since independence trends in population growth since 1961, population and poverty general trends in national income and related aggregates, planning in India, objectives, strategy, and rate and pattern of growth, problems of industrialization strategy, agricultural growth since independence with special reference to food grains, unemployment, nature of the problem and possible solutions. Public finance and economic policy.

**COMMERCE:**

**Accounting:**

Nature, Scope and Objectives of Accounting-Accounting as an Information System-Users of Accounting Information.

Generally Accepted Principles of Accounting – The Accounting Equation – Accrual concept – Other concepts and conventions, Distinction between capital and revenue expenditure. Accounting Standards and their application – Accounting standards relating to fixed assets, depreciation, inventory, recognition of revenue.

Final Accounts of Sole Proprietors, Partnership Firms and Limited Companies – Statutory Provisions – Reserves, Provisions and Funds.

Final Accounts of non profit organization.

Accounting problems related to admission and retirement of a partner and dissolution of a firm.

Accounting for Shares and Debentures – Accounting Treatment of Convertible Debentures.

Analysis and Interpretation of Financial Statements Ratio analysis and interpretation Ratios relation to short term liquidity, long term solvency and profitability – Importance of the rate of return on investment (ROI) in evaluating the overall performance of a business entity – Cash – flow Statement and Statement of Source and Application of Funds – Societal obligations of Accounting.

**Auditing:**

- Nature, objectives and basic principles of auditing.
- Techniques of Auditing – physical verification, examination of documents and vouching, direct confirmation, analytical review.
- Planning an audit, audit programmes, working papers, audit process.
- Evaluation of internal controls.
- Test checking and sampling.
- Broad outlines of company audit.
- Audit of non-corporate enterprises.
- Internal and management audit.

## **Business Organisation:**

Distinctive features of different forms of business organization.

### **Sole Proprietor:**

Partnerships - characteristics, Registration, Partnership deed, Rights and duties, Retirement, Dissolution.

Joint Stock Company - Concept, characteristics, types.

Cooperative and State ownership forms of organizations.

Types of securities and methods of their issue.

Economic functions of the capital market, stock exchanges, Mutual Funds, Control and regulation of capital market.

Business combinations, control of Monopolies. Problems of modernization of industrial enterprises.

Social Responsibility of business.

Foreign Trade - Procedure and financing of import and export trade. Incentives for export promotion. Financing of foreign trade.

Insurance - Principles and practice of Life, Fire, Marine and General Insurance.

### **Management:**

Management functions - Planning - strategies, Organising - Levels of authority Staffing, Line function and staff function, Leadership, Communication, Motivation, Directing - Principles, Strategies.

Coordination - Concept, types, methods.

Control - principles, performance standards, corrective action. Salary and wage administration - Job evaluation.

**Organisation Structure:** Centralization and decentralization - Delegation of authority - span of control - Management by objectives and Management by Exception.

Management of change, Crisis Management.

Office Management - Scope and principles, systems and routines, handling of records - modern aids to office management, office equipment and machines, Automation and Personal computers.

Impact of Organisation and Methods (O&M)

### **Company Law:**

Joint stock companies - incorporation, documents and formalities - Doctrine of indoor management and constructive notice.

Duties and powers of the board of directors of a company.

Accounts and Audit of Companies.

Company Secretary - role and functions - qualifications for appointment.

## **BUSINESS MANAGEMENT:**

1. Business Organisation & System
2. Business Communication Skills
3. Business Accounting
4. Business Economics (Micro)
5. Business Mathematics
6. Business Demography & Environmental Studies
7. Principles of Managements
8. Principles of Marketing
9. Principles of Finance
10. Basics of Cost Accounting
11. Business Statistics
12. Business Informatics
13. Business Laws
14. Human Resource Management & Organisation Behaviors
15. Management Accounting
16. Business Economics (Macro)
17. I.T. in Management
18. Production & Operations Management
19. Industrial Relations & Labour laws
20. Business Taxation
21. Management Information System
22. Supply & Chain logistics
23. Entrepreneurship Development
24. Business Ethics
25. Business Planning & Project Management
26. Event Management
27. Management Control System
28. Marketing Management
29. Financial Management
30. Features of different forms of business organizations
31. Cooperative form of business organization vis-à-vis public and private Company.

## **COOPERATION:**

History of Cooperative Movement in India after Independence, Cooperative development under Planning Era, Cooperative Banking-Constitution, objective and functions of Cooperative Banks, employees credit societies and Industrial Cooperative Banks-Banking regulations Act applicable to Cooperative Societies-its salient features, Non Credit Cooperatives-constitution, objectives and functions, Role of RBI, NABARD and NCDC, NAFED, NDDB and NCCF in development and promotion of Cooperatives, Cooperative Management, Registration and Administration.

### **Book Keeping and Accountancy:**

Meaning of Accounting and Applicability of Double Entry System: Meaning of Book keeping and accounting-difference between Book Keeping and Accounting-objects & disadvantages of accounting-methods of accounting system-double entry system and single entry system-relative advantages and disadvantages of two systems. Classification of accounts-application of double entry principles for different types of accounts. Special features of cooperative accounting system.

### **Journal and Day Book:**

Original entry books: Journal-Day Book-preparation of vouchers-journalizing and writing of Day Book.

### **Cash Book:**

Cash Book: Different types of Cash Book-simple Cash Book and column types of Cash Book.

### **Sales and Purchase Book:**

Subsidiary Books: Sales book-Purchase book-Sales return-Purchase return book-Petty Cash Book.

### **Ledger and Trial Balance:**

Final entry books: Ledger-Personal Ledger-General Ledger-Subsidiary Ledger-Preparation of Trial Balance.

### **Bank Reconciliation Statement:**

Preparation of Bank Reconciliation Statement: Banking Transaction-Need for preparing Bank Reconciliation Statement-preparation of Bank Reconciliation Statement.

### **Final Account in Cooperatives:**

Preparation of Final Accounts with RD and Last Year's Balance Sheet.

### **Audit Classification:**

Audit Classification-Norms of PACS and other Primary Cooperative Societies by Registrar of Cooperative Societies.

### **Audit Compliance:**

Compliance of Audit Report-Rectification of Defects-Suggested Action on the Compliance-Preparation of Audit Compliance Report.