



ગુજરાત જાહેર સેવા આયોગ
સેક્ટર - ૧૦-એ, ૯-૩ સર્કલ પાસે, ૯ રોડ,
ગાંધીનગર - ૩૮૨૦૧૦

**જાહેરાત ક્રમાંક:૦૫/૨૦૨૪-૨૫, નાણાકીય સલાહકાર, વર્ગ-૧ (GWRDC) ની જગ્યા પર
ભરતી માટેની પ્રાથમિક કસોટીમાં ભાગ-૧ અને ભાગ-૨ ના ૧૮૦ મિનિટના સંયુક્ત
પ્રશ્નપત્રનો અભ્યાસક્રમ**

સીધી પસંદગીથી ભરતીની પ્રાથમિક કસોટીનો અભ્યાસક્રમ		
ભાગ-૧		
માધ્યમ: ગુજરાતી અને અંગ્રેજી.		કુલ ગુણ : ૧૦૦
મુદ્દા	વિષય	ગુણ
૧	ભારતની ભૂગોળ- ભૌગોલિક, આર્થિક, સામાજિક, કુદરતી સંસાધન અને વસ્તી અંગેની બાબતો- ગુજરાતના ખાસ સંદર્ભ સાથે	૩૦
૨	ભારતનો સાંસ્કૃતિક વારસો- સાહિત્ય, કલા, ધર્મ અને રચાપત્યો- ગુજરાતના ખાસ સંદર્ભ સાથે	
૩	ભારતનો ઇતિહાસ- ગુજરાતના ખાસ સંદર્ભ સાથે	
૪	ભારતની અર્થવ્યવસ્થા અને આયોજન	
૫	ભારતીય રાજનીતિ અને ભારતનું બંધારણ: (૧) આમુખ (૨) મૂળભૂત અધિકારો અને હુરખે (૩) રાજ્યનીતિના માર્ગદર્શક સિદ્ધાંતો (૪) સંસદની રચના (૫) રાષ્ટ્રપતિની સત્તા (૬) રાજ્યપાલની સત્તા (૭) ન્યાયતંત્ર (૮) અનુસૂચિત જાતિ, અનુસૂચિત જનજાતિ અને સમાજના પછાત વર્ગો માટેની જોગવાઈઓ (૯) નીતિ આયોગ (૧૦) બંધારણીય તથા વૈધાનિક સંસ્થાઓ- ભારતનું ચૂંટણી પંચ, કોમ્પ્યુટર એન્ડ ઓડિટર જનરલ, માહિતી આયોગ	
૬	સામાન્ય વિજ્ઞાન, પર્યાવરણ અને ઈન્ફર્મેશન એન્ડ કોમ્યુનિકેશન ટેકનોલોજી	૧૦
૭	ખેલ જગત સહિત રોજબરોજના પ્રાદેશિક, રાષ્ટ્રીય અને આંતરરાષ્ટ્રીય મહત્વના બનાવો	૧૦
૮	સામાન્ય બૌદ્ધિક ક્ષમતા કસોટી (૧) તાર્કિક અને વિશ્લેષણાત્મક ક્ષમતા (૨) સંખ્યાઓની શ્રેણી સંકેત અને તેનો ઉકેલ. (૩) સંબંધ વિષયક પ્રશ્નો. (૪) આકૃતિઓ અને તેના પેટા વિભાગ, વેન આકૃતિઓ (૫) ઘડીયાળ, કેલેન્ડર અને ઉમર સંબંધિત પ્રશ્નો. (૬) સંખ્યા વ્યવસ્થા અને તેના માનક્રમ.	૩૦

	<p>(૭) રૈખિક સમીકરણ (એક કે બે ચલમાં)</p> <p>(૮) પ્રમાણ, હિસ્સો અને ચલ.</p> <p>(૯) સરેરાશ યા મધ્યક, મધ્યરથ અને બહુલક, ભારિત સરેરાશ. .</p> <p>(૧૦) ઘાત અને ઘાતાંક, વર્ગ, વર્ગમૂળ, ઘનમૂળ, ગુ.સા.અ. અને લ.સા.અ</p> <p>(૧૧) ટકા, સાદુ અને ચક્રવૃદ્ધિ વ્યાજ, નહો અને ગુકુશાન.</p> <p>(૧૨) સમય અને કાર્ય, સમય અને અંતર, ઝડપ અને અંતર.</p> <p>(૧૩) સરળ ભૌતિક આકૃતિઓના ક્ષેત્રફળ અને પરિમિતિ, જથ્થો અને સપાટીનો વિસ્તાર (છ સમાંતર બાજુ ધરાવતો ઘન, ઘન, સિલિન્ડર, શંકુ આકાર, ગોળાકાર).</p> <p>(૧૪) રેખા, ખૂણા અને સામાન્ય ભૌમિતિક આકૃતિઓ-સાદી કે ત્રાંસી સમાંતર રેખાઓના ગુણધર્મો, ત્રિકોણની સાપેક્ષ બાજુઓના માપનના ગુણધર્મો, પાયથાગોરસનો પ્રમેય, ચતુર્ભુજ, લંબગોળ, સમાંતર બાજુ ચતુષ્કોણ, સમભુજ ચતુષ્કોણ.</p> <p>(૧૫) બીજગણિતનો પરિચય-BODMAS-કાનાભાગુવઓ-વિચિત્ર પ્રતિકોની સરળ સમજૂતિ.</p> <p>(૧૬) માહિતીનું અર્થઘટન, માહિતીનું વિશ્લેષણ, માહિતીની પર્યાપ્તતા, સંભાવના</p>	
૯	<p>ગુજરાતી વ્યાકરણ</p> <p>(૧) ખેડણી</p> <p>(૨) સમાનાર્થી-વિરુદ્ધાર્થી શબ્દો</p> <p>(૩) રૂઢિપ્રયોગો અને કહેવતો</p> <p>(૪) સમાસ</p> <p>(૫) સંધિ</p> <p>(૬) અલંકાર</p> <p>(૭) છંદ</p>	૧૦
૧૦	<p>English Grammar</p> <p>(1) Articles, Pronouns, Adjectives, Prepositions, Conjunctions and Question tag.</p> <p>(2) Verb and Tense, Agreement between subject and verb, Gerund, Participles.</p> <p>(3) Modal auxiliaries. Usage of can, may, could, should, etc.</p> <p>(4) Use of some, many, any, few, a little. Since and for.</p> <p>(5) Active and passive voice</p> <p>(6) Degrees of adjectives.</p> <p>(7) Common errors of usage.</p>	૧૦

❖ મુદ્દા ક્રમાંક ૮ થી ૧૦ માટેનો અભ્યાસક્રમ ધોરણ- ૧૨ સમકક્ષ રહેશે.

Syllabus of preliminary test for recruitment from Direct Selection		
Part-1		
Medium: Gujarati and English		Total Marks: 100
Point No	Subject	Marks
1	Geography of India – Geographical, Economic, Social, Natural Resources and Population related topics – With Special reference to Gujarat	30
2	Cultural Heritage of India – Literature, Arts, Religion and Architecture - With Special reference to Gujarat	
3	History of India- With Special reference to Gujarat	
4	Indian Economy and Planning	
5	Indian Politics and Constitution of India: (1) Preamble (2) Fundamental Rights and Fundamental Duties (3) Directive Principles of State Policy (4) Composition of Parliament (5) Powers of the President of India (6) Powers of Governor (7) Judiciary (8) Provisions for Scheduled Casts, Scheduled Tribes and Backward Classes of the society (9) NITI Aayog (10) Constitutional and Statutory Bodies: Election Commission of India, Comptroller and Auditor General, Information Commission	
6	General Science, Environment and Information & Communication Technology	10
7	Daily events of Regional, National and International Importance including Sports	10
8	General Mental Ability Test (1) Logical Reasoning and Analytical Ability (2) Number Series, Coding-Decoding (3) Questions about relationship. (4) Shapes and their Sub-sections, Venn Diagram (5) Questions based on Clock, Calendar and Age (6) Number system and order of Magnitude (7) Linear Equations - in one or two Variables (8) Ratio, Proportion and Variation (9) Average of Mean, Median, Mode- including weighted Mean (10) Power and Exponent, Square, Square Root, Cube Root, H.C.F. & L.C.M. (11) Percentage, Simple and Compound Interest, Profit and Loss (12) Time and Work, Time and Distance, Speed and Distance (13) Area and Perimeter of Simple Geometrical Shapes, Volume and Surface Area of Sphere, Cone, Cylinder, Cubes and Cuboids (14) Lines, Angles and Common geometrical figures - properties of transverse or parallel lines, properties related to measure sides of a triangle, Pythagoras theorem, quadrilateral, rectangle, Parallelogram and rhombus. (15) Introduction to algebra-BODMAS, simplification of weird Symbols. (16) Data interpretation, Data Analysis, Data sufficiency, Probability	30

9	<p>Gujarati Grammar</p> <p>(૧) બેઠણી</p> <p>(૨) સમાનાર્થી-વિરુદ્ધાર્થી શબ્દો</p> <p>(૩) રૂઢિપ્રયોગો અને કહેવતો</p> <p>(૪) સમાસ</p> <p>(૫) સંધિ</p> <p>(૬) અલંકાર</p> <p>(૭) છંદ</p>	10
10	<p>English Grammar</p> <p>(1) Articles, Pronouns, Adjectives, Prepositions, Conjunctions and Question tag.</p> <p>(2) Verb and Tense, Agreement between subject and verb, Gerund, Participles.</p> <p>(3) Modal auxiliaries. Usage of can, may, could, should, etc.</p> <p>(4) Use of some, many, any, few, a little. Since and for.</p> <p>(5) Active and passive voice</p> <p>(6) Degrees of adjectives.</p> <p>(7) Common errors of usage.</p>	10

❖ The standard of the syllabus for point no. 8 to 10 will be equivalent to Standard 12.

**Syllabus for the Preliminary test for the recruitment of Financial
Advisor, Class-I, Gujarat Water Resources Development Corporation
Limited- Part-II**

Marks – 200

Questions-200

Medium: English

1. Basics of Accounting:-

Introduction, Book Keeping, Book Keeping & Accounting, Origin of Accounting, Importance, Development, Functions of Accounting, Limitations of Accounting, Classifications of Accounting, Accounting Equation, accounting Methods, Accounting terminology, **Process of accounting:** Journal Entries, Books of Subsidiaries, ledger, Posting, Process of Posting, Vouching, Trial Balance, Adjustments, Final accounts, rectification of errors, Compound Entries, Bills of Exchange, Bank Reconciliation Statement, Capital and Revenue Accounts, Depreciation Accounts, Accounts of Non- Profit Organisations, Accounting Concepts, Accounting Conventions, Accounting Policies, Accounting Principles, GAAP, Accounting Standards, Indian Accounting Standards, International Accounting Standards and IFRS (International Financial Reporting Standards), role of Computer in Accounting, Tally or other program based accounting.

2. Advanced Accounting:-

Vouching; Meaning and Objectives, Types, Valuation of Assets and Liabilities, Consignment Account, Joint Venture Account, Fire Insurance Claim Account, Hire Purchase Account & Instalment System, Royalty Accounts, Departmental Accounts, Branch Accounts, Final Accounts of Insurance Company, Government Accounting. Accounts of Banking Companies, Partnership Accounts, Reconstruction of Partnership, Admission of a new Partner, Death/retirement of a partner, Piecemeal Distribution and Dissolution of Partnership firm, Final accounts of Partnership, Deprecation Calculation Under Companies act & as per IT act, Requirement and applicability of form 15 CA & 15CB and their CA Certificate.

3. Company Accounts:-

Company Accounts: Issue and forfeiture of Shares, redemption of Preference Shares, Debentures Issue and Redemption, Accounts of Underwriting Commission, Alteration of Share Capital, Valuation of Goodwill, Valuation of Shares, Employees Stock Option and buy – back of Securities, Purchase of Business, Amalgamation, Absorption & Reconstruction, Liquidation of Companies, Final Accounts of the Company as per Companies Act,2013, Rules of number of meeting of board, appointment and Qualification of Directors, Fund flow Statement, Cash flow statements, Analysis and Interpretation of Financial Statements, Accounting Ratios and Analysis, Pronouncements of ICAI on various aspects of Accounting.

4. **Cost & Management Accounting:-**

Cost Accounting:-The concept of cost, types of cost, Elements of Cost, Classification of Cost, Cost Objects. Cost centres and Cost Units, Cost Accounting, Record Keeping and Cost Ascertainment, Direct Labour, Direct Material, Direct Expenses, Overheads, Prime Cost, Factory Cost, Cost of Production, Cost of Sales, Stock Register, FIFO, LIFO, Weighted Average Method. Uniform Costing, Different methods of Costing, Unit Costing, Process Costing, Batch and Job Costing, Operating Costing, Technique of Cost Control and decision making and Pricing decision, Cost accounting for Hotels, Contract Costing, Integrated and Non Integrated Accounts, Reconciliation of Cost & Financial Accounts, Cost Accounting Standards, Generally Accepted Cost Accounting Principles, Applicability of appointment of Cost Auditor and various form filled for cost record on MCA Portal.

Management Accounting:- Meaning, Characteristics, Nature, Marginal Costing and Break Even Analysis, Decision making, Standard Costing and Variance Analysis, Budgetary Control, Types of Budgets, Cash Budget, Flexible Budget, Zero Base Budgeting.

5. **Government Accounting:-**

Principles of Government Accounting, Government Accounting standards, Financial Accounts of Government, Rules of Allocation Classification of expenditure.

6. **Auditing:-**

Meaning & Basic Elements, Characteristics, Objectives, Types, Advantages and mechanism of Internal Control, Auditing Standards, Audit reporting and communication, Procedure for Possessing and finalizing Audit Objections and Draft Paras, Risk based audit plans, IT based audit tools, Audit Reports, Investigation, Appointment, Qualification, Rights and Duties under Statutory Audit, Secretarial Audit, Cost Audit, Company Audit and related Provisions of Companies Act, 2013, Auditor's Report & Certificate, Audit Program, Companies Audit Report Order (CARO) Applicability, Standards on Auditing, Internal Audit and its frame work and guidelines, Tax Audit under the Income tax Act, GST Audit under GST Act, Cost Audit, C &AG Audit, Audit in respect of Public Sector Undertaking, Pronouncements of ICAI on various aspects of Auditing.

7. **Financial Management:-**

Meaning and Importance of financial Management, Traditional v/s Modern approach of Financial Management, Money and Capital Market, Sources of Financing, Capitalization, Capital Structure, Return on Capital Employed, Internal Rate of Return- IRR, Portfolio Management, Interface of financial policy & Strategic Management, Risk Management, Security Analysis, Interest rate Risk Management – Bench Mark rates, Interest rate risk, Ratio analysis, EOQ and ABC Stock Management technique, Cost of Capital, Leverage, dividend decisions, Capital

Budgeting, Time Value of Money, Working Capital Management, Risk and Return Management, Working of Stock Exchanges in India NSE, BSE, **Regulatory Authorities:** SEBI, rating agencies, Formations of SPVs and JVs, ADR, GDR, venture financing, securitized finance, Monetary and Fiscal policies, Public Debt, Debt Management, Government Budget, Performance budget, outcome budget, Budget preparation, types and forms of budget, Zero base budget, outcome budget, Gender budget, Budgetary process, financial accountability, principle of Financial propriety, Public accounts and audit, budget as Parliamentary Control of Public money, Parliamentary Control of Public Expenditure, Role of finance ministry in monetary and fiscal area. **Project Management and Evaluation:-** Planning and scheduling of projects, Appraisal: Financial and social cost benefit analysis, Resourcing: Selection and allocation, Implementation, Project accounting and outcome assessment, Project Analysis and Financing technique. **Public Financial management in Government:-** An overview, Public Financial Management Framework including Public Expenditure and Financial Accountability (PEFA) framework, Fiscal Deficit, FRBM and related fiscal legislation, Trade-off between public expenditure control and development objectives. **Treasury Functions:-**Expert knowledge of Banking/financial institutions, bank/FII/ Government funding agencies loans & credit products and procedures, RBI Circulars etc., Avenues, instruments and procedural aspects of raising loans/ market borrowing from domestic sources such as Banks, FIIs, Government funding agencies like NABARD, HUDCO etc. and international funding sources like World bank, ADB, AIIB etc.

8. Income Tax Act:-

Various Income Tax authorities, Assessment Proceedings including e-Assessment, Appeals and Revision, Nuances of Trust Income, its exemptions computations and Assessment, Assessment of Individuals, HUF, Firms (including LLP), Association of Persons (AOPs), Co-operative Societies, Trusts, Charitable and Religious Institutions, Mutual Associations, Income tax provisions relating to Companies, Dividend Distribution Tax (DDT), Minimum Alternate Tax (MAT) and other special provisions relating to companies, Tax Planning, Evasion and Avoidance, Residential Status, Heads of Income, Taxation of Non-Residents, Double taxation Relief, Double Taxation Avoidance Agreements (DTAAs), Salary – basic salary and all the allowance and exemption from salary income, HRA, Gratuity, Computed pension provision for government and other than government employee, Taxable perquisite for employer and employee, Housing interest deduction applicability, Profit or Gain from Business & Profession Income & Expenditure, Old Scheme & New Scheme to the employees Returns, Advance Tax Requirement, Interest on delayed payment of tax, TDS & TCS - TDS & TCS deduction requirement under different section, deposit of TDS and filing of Returns with in due date, Computation of Income of Employee and Business,

Return of Income and procedure of Assessment, Income of other persons included in Total Income of an Assessee, Aggregation of Income and Set off or Carry Forward of Losses, Deductions in computing Total Income, Rebates & Reliefs, Applicable Rates of Tax and Tax Liability, Advance Rulings, Settlement Commission, Appeals and Revision, Penalties and Prosecutions, Income Tax Authorities, recent amendments in Income Tax Act, 1961, Income Computation Disclosure Standards (ICDS).

9. Goods and Service Tax (GST):-

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government), Concept of VAT: Meaning, Variants and Methods, Major defects in the structure of Indirect Taxes prior to GST, Rationale for GST, The Constitution (One Hundred and First Amendment) Act, 2016, Structure of GST, GST Council, GST Network, Registration, Levy and collection of GST: Supply under GST – Definition, Scope of supply, Taxable event in GST – Point of Taxation, Place of Supply – Definition, Inter and Intra state supply, Place of supply of Goods and Service, Exemption from GST – Services exempt from CGST & IGST, Time of Supply – time of supply of goods & Service under forward charge & under Reverse Charge , Value of Supply – value of taxable supply, Input tax Credit – Definition, Eligibility & Condition of taking ITC, Registration under GST – person liable under Registration & Exempt from Registration , Tax Invoice, Debit & Credit Note – requirement & Content , E Way Bill – Requirement and condition of issue of E Way Bill, Electronic Cash & Credit Ledger, TDS under GST – Requirement, Eligibility and condition regarding deduction of GST TDS, Returns – Basic Aspect, types of Returns, eligibility and due date of filling different return , Import & Export of Goods & Service -Basic Aspect, Taxability, Accounts and record, Classification of Goods and Services: Composite and Mixed Supplies, Input Tax Credit, GST Acts: The Central Goods and Service Tax Act-2017, The Integrated Goods and Service Tax Act-2017, The Goods and Service Tax (Compensation to States) Act-2017, The Gujarat Goods and Service Act-2017, The Gujarat Goods and Services Tax (Amendment), 2018 and other amendments thereafter, GST Tax variation claims and verification of such claims as per provisions of GST Act, Tender conditions etc.

10. Commercial and other aspects:-

Policy directions/decisions regarding enhancement of resources:- Disinvestment of Government holding in PSES, Auctions of Public resources **Public Private Partnership:-** Social/economic case for PPP, Organizing and managing open competition, Tender bid evaluations, Contract and relationships management **Principles of Public Procurement:-** Introduction to Public Procurement process, Legal, Procedural and Regulatory Frame Work

of Public Procurement, General Financial Rules and Government of India Procedures of Procurement of Goods, Central Vigilance Commission and its Guidelines for procurement.

Procurement of Goods and services with Government Fund:- Types of Tenders and Contracts, Structure of Bidding Documents and Standard Bidding Documents, Bidding Procedure, GEM Tendering, e-Tendering, Preparation of Financial criteria, its analysis and evaluation, Financial aspects of Standard Bidding Documents, General Financial Rules regarding procurement, contracts and agreements, Manual of Procedure for Procurement of Works issued by the Government of India, Works Manual of CPWD, Financial aspects of Pre-Qualification and Post-Qualification criteria, Bid Evaluation and award of Contract, Financial aspects while drafting Bid Evaluation Report and awarding of contract, Payment Terms and Contract Price Adjustments **other Commercial and Business Laws(Financial matters):-**Insolvency and Bankruptcy Code, 2016, Indian Contract Act. 1872., Sale of Goods Act, 1930, Negotiable Instrument Act, 1881, Arbitration Act. **Instructions, circulars, guidelines etc. of State PSU regulatory body i.e. BPE(Bureau of Public Enterprises)** of Finance Department in respect of various financial and accounting matters of PSUs.