

SYLLABUS FOR SAS PART-II EXAM

PAPER-V (Drafting and Computer Knowledge)

Marks-100

- 1 Precs.
- 2 Drafting like preparation of Memorandum , Public notices and and notice inviting tenders, Circulars, Drafting of Advertisements and Officials letters/Sanction.
(15)
- 3 Grammar:
The area of "Grammar" may include punctuation, Direct & indirect voice, active & passive voice, correct and incorrect sentences, idioms & phrases.
(15)
4. Works & Purchase Regulations. (15)
- 5.Computer Knowledge:
Introduction: Functions and Classification of Computers
 - i Overview of software and hardware, input and output devices, Computer Memory: RAM & ROM, Number System and its inter conversion, Introduction to Operating System DOS & Windows, Working with files and folders, understanding the control panel, opening and exiting windows application, copying & moving information between Windows & learning other basic functions of Windows.
 - ii Introduction to MS-Word:-Basic features, starting and exiting Word. Creating, Editing & Saving a Word document. Inserting pictures and symbols. Working with text, creating a table, formatting documents, Preview & Printing documents.
 - iii Introduction to MS-Excel:- Creating spread sheets by entering text, Formulas & Numbers. Introduction to Financial Functions in Excel
 - iv Introduction to MS-Power Point:- Creating Slides.
 - v Computerised Accounting:- Introduction and advantages. Use of Accounting Package, Tally for journalizing and posting Business Transactions, creating Vouchers,. Preparing Trial Balance & Final Accounts and Bank Reconciliation Statement.

SYLLABUS FOR SAS PART-II EXAM

PAPER-VI: (Accounts and auditing)

Marks-100

Accounts

Marks-70

- 1 Accounting Principles-Concepts & Conventions.
- 2 Recording, posting and preparation of Trial Balance.
- 3 Annual Accounts as per Revised Schedule – VI of Companies Act.
- 4 Rectification of Errors.
- 5 Bank Reconciliation Statement.
- 6 Depreciation, Reserves and provisions.
- 7 Company Accounts relating to issue of shares, redemption of Preference Shares, issue Debentures and their redemption and buyback of shares.
- 8 Analysis of Financial Statements-Accounting Ratios only.

AUDITING

(30)

- 1 Principles of auditing-introductory.
- 2 Internal Check and Control.
- 3 Vouching of Cash Transactions.
- 4 Verification and valuation of Assets & Liabilities.

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PAPER-VII:

Marks-100

(INDUSTRIAL, COMMERCIAL LAWS & DIRECT/INDIRECT TAXES)

A:

1. Factory Act, 1948.
2. Workmen's Compensation Act, 1923 (Chapter-1&2).
3. Employees State Insurance Act, 1948 (Chapter 1 to 5).
4. Pollution Control Laws. (30)

B:

1. Arbitration Act.
2. Negotiable & Instruments Act.
3. Contract Act, Chapter 1 to 4, Chapter-6, Chapter-8. (30)

C:

1. Income Tax Act, 1961: (i) Introduction and definitions, Provisions relating to computation of income under the head salaries and income from house Property and Business Income (Companies). Deductions under Chapter – VI of Income Tax Act. Knowledge of TDS and filing of Income Tax Returns. (20)

D: Indirect Taxes:

- i Services Tax.
- ii Punjab Vat Tax Act.
- iii Central Sales Tax Act. (20)

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PAPER-VIII (Works And Management Accounting Marks-100)

1. Capital Exp. and Fixed Assets Vol -VI.
2. Chart of A/cs Vol-1 Part-(I).
3. Inventory Management and Control.
4. Nature and Scope of Cost Accounting, Cost Analysis.
5. Maintenance of Cost Records.
6. Method and Types of costing with special reference to (i) Marginal Costing (ii) Budgetary Control (iii) Operating Costing (iv) job/Estimate Costing (v) Contract Costing.
7. Project Management & Control.
Project evaluation- Financial covering Pay-Back period, Net present Value and Internal Rate of return.
8. Financial Budget and Budgetary Control.
9. Cash flow Statement as per Revised AS – 3.
10. Basic knowledge of Accounting Standards as per Institute of Chartered Accountants of India regarding AS – 4,5,12,16,18 & 20.

(C) Passing of SAS Part-I and SAS Part-II Examination

(Revised)

- a) A candidate will have to obtain 40% marks in each of the four papers with an aggregate of 45% marks. A Candidate secures 40% marks in any three out of four papers in one sitting with an aggregate of 45% marks will not be required to re-appear in these three papers and he will have to pass the remaining one paper by securing at least 45% marks . 50% marks in a paper is an exemption to that paper and remaining three papers have to be passed in one sitting by obtaining 40% marks in each of the three papers with an aggregate of 45%. A candidate securing 50% marks in two papers have to obtain 40% marks aggregate 45% in the remaining two papers. A candidate securing 50% marks in three papers will have to obtain 45% marks in the remaining paper.
- b) Grace marks upto 5 will be allowed to a candidate who appears in all the four papers in one attempt and got minimum 40% marks in fours papers and is short of prescribed pass percentage in aggregate.