

**SCHEME OF EXAMINATION**  
**ASSISTANT DIRECTOR OF CO-OPERATIVE AUDIT**

Subject	Duration	Maximum marks	Minimum qualifying marks for selection	
			SCs, SC(A)s, STs, MBCs/DCs BC(OBCM)s & BCMs	Others
<b><u>i. Paper -I</u></b> Single paper consisting of the following subjects:- (200 Questions) (PG Degree Std) (Code No:367) Co-operation -100 Questions Commerce - 60 Questions Cost Accountancy - 40 Questions	3 Hours	300	153	204
<b><u>ii. Paper - II</u></b> <b><u>Part-A</u></b> கட்டாயத் தமிழ் மொழித் தகுதித் தேர்வு (10ம் வகுப்புத் தரம்) (100 questions/150 marks)	3 Hours	<b>Note:</b> 1. Minimum qualifying marks - 60 marks (40% of 150) 2. Marks secured in Part-A of Paper-II will not be taken into account for ranking.		
<b><u>ii.Part-B</u></b> <b>(General Studies)</b> (100 questions) (150 marks) (Code No:003) <b>General studies</b> (Degree standard) - 75 questions and <b>Aptitude and mental ability test</b> (SSLC standard) - 25 questions		150 *		
<b><u>iii. Interview and Records</u></b>		60		
<b>Total</b>		<b>510</b>		

**\* Note:**

- Answer sheets of Paper-I and Part B of Paper II of the candidates will be evaluated , only if the candidate secures minimum qualifying marks in Part-A of Paper-II.
- Marks secured in Paper-I and Part-B of Paper-II will only be considered for ranking.
- The question paper in paper I will be set in English only. The questions in Part-B of Paper-II will be set both in Tamil and English.

# **ASSISTANT DIRECTOR OF CO-OPERATIVE AUDIT**

## **PAPER-I**

**(Post Graduate Degree Standard)**

**Code No:367**

### **UNIT-I: THEORY AND DEVELOPMENT OF COOPERATION**

Concept- Evolution of Cooperation- Different Cooperative Thoughts - ICA Principles - Cooperative Movement in India - Pre and Post Era- Recommendations of Various Committees of Cooperation- Features of plan periods.

### **UNIT-II: COOPERATIVE BANKING IN INDIA**

Concept - Evolution and Functions of Credit and Non-Credit Cooperatives (Primary, District, Apex level Institutions) - National level - RBI, NABARD, NAFCUBs, NAFED, NDDDB, VITTAL and COSMOS - Cooperative Banking Regulation Act.

### **UNIT-III: COOPERATIVE LEGISLATION AND ADMINISTRATION**

Cooperative legal frame work in India - Tamil Nadu Cooperative societies Act, 1983 and Rules 1988 - Multi-State Cooperative Societies Act, 2002 - Features of Cooperative management - Cooperative Administration set-up -Functional Areas of Cooperative management - Role of Registrar - Board of Directors - members.

### **UNIT-IV: COOPERATIVE ACCOUNTS AND AUDIT**

Cooperative Account keeping -Double entry book keeping systems -Day book-ledger- Different types of cash books - Statement of Receipts and Payments - Balance sheet - Net profit Distribution - Nature and scope of audit- Kinds of cooperative audit- Audit programme - Verification and Valuation of various books of accounts - Duties and Responsibilities of Cooperative Auditor- Audit defects- Cooperative Audit set-up and Administrative set-up.

### **UNIT-V: COOPERATIVE RESEARCH, EDUCATION AND MIS**

Concept of Research - Research design and methodology - Collection of data- Analysis and Interpretation - Report writing - Cooperative Education and Training (NCUI, NCCT, NCCE and ICM) - Role of Cooperative Union - Process of MIS - MS office - E-filling system in Cooperatives.

## **UNIT VI: FUNCTIONAL MANAGEMENT**

**Management:** Definition of Management – Principles of Management – Functions of Management (POSDCORB).

**Human Resource Management:** Role and Functions of Human Resource Management – Performance Evaluation Tools: Balance Score Card, Six Sigma, 360 degree appraisal and SWOT Analysis.

**Financial Management:** Goals of Financial Management – Decisions of Financial Management – Capital Structure – Cost of Capital – Capital Budgeting – Working Capital Management – Risk and Return.

**Marketing Management:** Functions of Marketing – Marketing Mix – New Product Development- Product Lifecycle – Pricing Policies- Promotional Strategies – Channels of Distribution – Digital Marketing.

## **UNIT VII: LEGAL FRAMEWORK OF BUSINESS**

- (a) Indian Companies (Amendment) Act, 2013 – Promotion – Formation and related procedures –Types of Companies – Winding-up.
- (b) Indian Contract Act, 1872 – Essential Elements of a valid Contract.
- (c) Indian Partnership (Amendment) Act, 2019 – Limited Liability Partnership (LLP) Act, 2008.
- (d) Industrial Laws: Factories Act, 1948 – Employees State Insurance Act, 1948 – Payment of Bonus Act, 1965 – Payment of Gratuity Act,1972.
- (e) Negotiable Instrument Act, 1881.

## **UNIT VIII: AUDITING AND TAXATION**

**Auditing:** Auditing of different types of undertakings – Education, Hospitals, Banks, Trusts, Clubs, Municipalities – Government Department Audit – Audit Report – Computer Aided Auditing Tools (CAAT).

**Direct Taxation:** Scope of total Incomes – Heads of Incomes and computation of Taxable Incomes under various heads – Assessment of income-tax of Individual, Firms and Companies.

**GST and Customs Act:** Types of GST – Rates of GST – Input Tax Credit – Reverse Charge Mechanism (RCM) – Payment of Taxes.

Customs Act, 1962: Imported goods – Levy of custom duty – Exemptions from custom duty – Baggage Rules.

### **UNIT IX: FINANCIAL AND CORPORATE ACCOUNTING**

**Financial Accounting:** Concepts and conventions of Accounting – Accounting Standards – GAAP – IAS – IFRS – Indian AS – Bank Reconciliation Statement – Accounting for non-profit organisations – Branch and Departmental Accounts – Depreciation and Insurance claims – Recent developments in accounting – Social Accounting – Forensic accounting – Computerised Accounting with TALLY – IFHRMS.

**Corporate Accounting:** Presentation of Financial Statements as per Schedule-III of companies Act, 2013 – Statement of Profit/ Loss, Balance sheet and Cash Flow Statement – Accounts of Banking, Electricity and Insurance companies – Human Resource Accounting – Inflation Accounting.

### **UNIT X: COST AND MANAGEMENT ACCOUNTING**

**Cost Accounting:** Nature and scope – Cost centre and profit centre – Preparation of cost sheet – Tender and quotations – Applications of Costing – Operating Costing, Contract Costing, Job Costing, Batch Costing and Process Costing – Activity Based Costing – JIT system.

**Management Accounting:** Meaning and Significance – Analysis and Interpretation of Financial Statements – Ratio Analysis – Cash flow Statements – Budgets and Budgetary Control – Marginal Costing – CVP Analysis – BEP – Applications of Marginal Costing – Variance Analysis – Material, Labour, Overheads, Sales and Profits.

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**PAPER -II**  
**Part-A**

கட்டாயத் தமிழ்மொழித் தகுதித் தேர்விற்கான பாடத் திட்டம்

(கொள்குறி வினாவிற்கான தலைப்புகள்)

பத்தாம் வகுப்புத் தரம்

1. பிரித்தெழுதுதல் / சேர்த்தெழுதுதல்.
2. எதிர்ச்சொல்லை எடுத்தெழுதுதல்.
3. பொருந்தாச் சொல்லைக் கண்டறிதல்.
4. பிழைதிருத்தம் (i) சந்திப்பிழையை நீக்குதல் (ii) மரபுப்பிழைகள், வழுவச் சொற்களை நீக்குதல் / பிறமொழிச் சொற்களை நீக்குதல்.
5. ஆங்கிலச் சொல்லுக்கு நேரான தமிழ்ச் சொல்லை அறிதல்.
6. ஒலி மற்றும் பொருள் வேறுபாடறிந்து சரியான பொருளையறிதல்.
7. ஒரு பொருள் தரும் பல சொற்கள்.
8. வேர்ச்சொல்லைத் தேர்வு செய்தல்.
9. வேர்ச்சொல்லைக் கொடுத்து / வினைமுற்று, வினையெச்சம், வினையாலணையும் பெயர், தொழிற்பெயரை / உருவாக்கல்.
10. அகரவரிசைப்படி சொற்களை சீர் செய்தல்.
11. சொற்களை ஒழுங்குப்படுத்தி சொற்றொடராக்குதல்.
12. இரு வினைகளின் பொருள் வேறுபாடு அறிதல்.  
(எ.கா.) குவிந்து-குவித்து
13. விடைக்கேற்ற வினாவைத் தேர்ந்தெடுத்தல்.
14. எவ்வகை வாக்கியம் எனக் கண்டெழுதுதல் - தன்வினை, பிறவினை, செய்வினை, செய்ப்பாட்டு வினை வாக்கியங்களைக் கண்டெழுதுதல்.
15. உவமையால் விளக்கப்பெறும் பொருத்தமான பொருளைத் தேர்ந்தெழுதுதல்
16. அலுவல் சார்ந்த சொற்கள் (கலைச்சொல்)
17. விடை வகைகள்.
18. பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச் சொற்களைக் கண்டறிதல் (எ.கா.) கோட்டு பிஸ்கட் - தங்கக்கட்டி.
19. ஊர்ப் பெயர்களின் மரூஉவை எழுதுக (எ.கா.) தஞ்சாவூர் - தஞ்சை
20. நிறுத்தற் குறிகளை அறிதல்.
21. பேச்சுவழக்கு, எழுத்துவழக்கு (வாரான் - வருகிறான்).
22. சொற்களை இணைத்து புதிய சொல் உருவாக்கல்.
23. பொருத்தமான காலம் அமைத்தல்  
(இறந்தகாலம், நிகழ்காலம், எதிர்காலம்).

24. சரியான வினாச்சொல்லைத் தேர்ந்தெடு.
25. சரியான இணைப்புச் சொல்  
(எனவே, ஏனெனில், ஆகையால், அதனால், அதுபோல).
26. அடைப்புக்குள் உள்ள சொல்லைத் தகுந்த இடத்தில் சேர்க்க.
27. இருபொருள் தருக.
28. குறில் - நெடில் மாற்றம், பொருள் வேறுபாடு.
29. கூற்று, காரணம் - சரியா? தவறா?
30. கலைச் சொற்களை அறிதல் :-  
எ.கா. - **Artificial Intelligence** - செயற்கைநுண்ணறிவு  
**Super Computer** - மீத்திறன் கணினி
31. பொருத்தமான பொருளைத் தெரிவு செய்தல்
32. சொற்களின் கூட்டுப் பெயர்கள் (எ.கா.) புல் - புற்கள்
33. சரியான தொடரைத் தேர்ந்தெடுத்தல்
34. பிழைதிருத்துதல் (ஒரு-ஓர்)
35. சொல் - பொருள் - பொருத்துக
36. ஒருமை-பன்மைபிழை
37. பத்தியிலிருந்து வினாவிற்கான சரியான விடையைத் தேர்ந்தெடு.

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**PAPER-II**  
**Part-B**  
**GENERAL STUDIES (DEGREE STANDARD)**

**CODE NO.003**

**UNIT-I : GENERAL SCIENCE**

- (i) Scientific Knowledge and Scientific temper - Power of Reasoning - Rote Learning Vs Conceptual Learning - Science as a tool to understand the past, present and future.
- (ii) Nature of Universe - General Scientific Laws - Mechanics - Properties of Matter, Force, Motion and Energy - Everyday application of the basic principles of Mechanics, Electricity and Magnetism, Light, Sound, Heat, Nuclear Physics, Laser, Electronics and Communications.
- (iii) Elements and Compounds, Acids, Bases, Salts, Petroleum Products, Fertilizers, Pesticides.
- (iv) Main concepts of Life Science, Classification of Living Organisms, Evolution, Genetics, Physiology, Nutrition, Health and Hygiene, Human diseases.
- (v) Environment and Ecology.

**UNIT-II: CURRENT EVENTS**

- (i) History - Latest diary of events - National symbols - Profile of States - Eminent personalities and places in news - Sports - Books and authors.
- (ii) Polity - Political parties and political system in India - Public awareness and General administration - Welfare oriented Government schemes and their utility, Problems in Public Delivery Systems.
- (iii) Geography - Geographical landmarks.
- (iv) Economics - Current socio - economic issues.
- (v) Science - Latest inventions in Science and Technology.

### **UNIT- III: GEOGRAPHY OF INDIA**

- (i) Location – Physical features - Monsoon, rainfall, weather and climate - Water resources - Rivers in India - Soil, minerals and natural resources - Forest and wildlife - Agricultural pattern.
- (ii) Transport - Communication.
- (iii) Social geography – Population density and distribution - Racial, linguistic groups and major tribes.
- (iv) Natural calamity – Disaster Management – Environmental pollution: Reasons and preventive measures – Climate change – Green energy.

### **UNIT – IV: HISTORY AND CULTURE OF INDIA**

- (i) Indus valley civilization - Guptas, Delhi Sultans, Mughals and Marathas - Age of Vijayanagaram and Bahmani Kingdoms - South Indian history.
- (ii) Change and Continuity in the Socio - Cultural History of India.
- (iii) Characteristics of Indian culture, Unity in diversity – Race, language, custom.
- (iv) India as a Secular State, Social Harmony.

### **UNIT-V: INDIAN POLITY**

- (i) Constitution of India - Preamble to the Constitution - Salient features of the Constitution - Union, State and Union Territory.
- (ii) Citizenship, Fundamental rights, Fundamental duties, Directive Principles of State Policy.
- (iii) Union Executive, Union legislature – State Executive, State Legislature – Local governments, Panchayat Raj.
- (iv) Spirit of Federalism: Centre - State Relationships.
- (v) Election - Judiciary in India – Rule of law.
- (vi) Corruption in public life – Anti-corruption measures – Lokpal and LokAyukta - Right to Information - Empowerment of women - Consumer protection forums, Human rights charter.



## **UNIT-VI: INDIAN ECONOMY**

- (i) Nature of Indian economy – Five year plan models - an assessment – Planning Commission and Niti Ayog.
- (ii) Sources of revenue – Reserve Bank of India – Fiscal Policy and Monetary Policy - Finance Commission – Resource sharing between Union and State Governments - Goods and Services Tax.
- (iii) Structure of Indian Economy and Employment Generation, Land reforms and Agriculture - Application of Science and Technology in agriculture - Industrial growth - Rural welfare oriented programmes – Social problems – Population, education, health, employment, poverty.

## **UNIT-VII: INDIAN NATIONAL MOVEMENT**

- (i) National renaissance – Early uprising against British rule - Indian National Congress - Emergence of leaders – B.R.Ambedkar, Bhagat Singh, Bharathiar, V.O.Chidambaranar, Jawaharlal Nehru, Kamarajar, Mahatma Gandhi, Maulana Abul Kalam Azad, Thanthai Periyar, Rajaji, Subash Chandra Bose and others.
- (ii) Different modes of Agitation: Growth of Satyagraha and Militant movements.
- (iii) Communalism and partition.

## **UNIT- VIII : History, Culture, Heritage and Socio - Political Movements in Tamil Nadu**

- (i) History of Tamil Society, related Archaeological discoveries, Tamil Literature from Sangam age till contemporary times.
- (ii) Thirukkural :
  - (a) Significance as a Secular literature
  - (b) Relevance to Everyday Life
  - (c) Impact of Thirukkural on Humanity
  - (d) Thirukkural and Universal Values - Equality, Humanism, etc
  - (e) Relevance to Socio - Politico - Economic affairs
  - (f) Philosophical content in Thirukkural

- (iii) Role of Tamil Nadu in freedom struggle - Early agitations against British Rule - Role of women in freedom struggle.
- (iv) Evolution of 19th and 20th Century Socio-Political movements in Tamil Nadu - Justice Party, Growth of Rationalism - Self Respect Movement, Dravidian movement and Principles underlying both these movements, Contributions of Thanthai Periyar and Perarignar Anna.

### **UNIT – IX : Development Administration in Tamil Nadu**

- (i) Human Development Indicators in Tamil Nadu and a comparative assessment across the Country – Impact of Social Reform movements in the Socio - Economic Development of Tamil Nadu.
- (ii) Political parties and Welfare schemes for various sections of people – Rationale behind Reservation Policy and access to Social Resources - Economic trends in Tamil Nadu – Role and impact of social welfare schemes in the Socio - economic development of Tamil Nadu.
- (iii) Social Justice and Social Harmony as the Cornerstones of Socio - Economic development.
- (iv) Education and Health systems in Tamil Nadu.
- (v) Geography of Tamil Nadu and its impact on Economic growth.
- (vi) Achievements of Tamil Nadu in various fields.
- (vii) e-governance in Tamil Nadu.

### **UNIT-X: APTITUDE AND MENTAL ABILITY**

- (i) Simplification – Percentage - Highest Common Factor (HCF) - Lowest Common Multiple (LCM).
- (ii) Ratio and Proportion.
- (iii) Simple interest - Compound interest - Area - Volume - Time and Work.
- (iv) Logical Reasoning - Puzzles-Dice - Visual Reasoning - Alpha numeric Reasoning – Number Series.

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