



TAMIL NADU PUBLIC SERVICE COMMISSION

Advertisement No.674
Notification No.25/2023

DATED:09.11.2023

Applications are invited from eligible candidates only through online mode upto **08.12.2023** for direct recruitment to the posts included in **Combined Accounts Services Examination in Tamil Nadu State Treasuries and Accounts Service and in various Boards / Corporations**

Examination for the posts shall be conducted only in Computer Based Test (CBT) Method.

WARNING

- *All recruitments conducted by the Tamil Nadu Public Service Commission are purely merit based.*
- *The Tamil Nadu Public Service Commission hereby cautions the applicants against touts and agents who may cheat, by making false promises of securing jobs through unfair means.*
- *The Tamil Nadu Public Service Commission shall not be responsible or liable for any loss that may be caused to any applicant on account of indulging in any sort of dealings with such unscrupulous elements.*
- *Applicants are solely responsible for their claims in the online application. They cannot blame service providers like internet cafes/browsing centres/Common Service centres for the mistakes made while applying online for recruitment. Applicants are advised to check the filled in online application along with required documents (see Annexure II) before finally submitting the same.*
- **The applicants shall mandatorily upload the certificates / documents (in support of all the claims made / details furnished in the online application) at the time of submission of online application itself. It shall be ensured by the applicants that the online application shall not be submitted without uploading the required certificates.**
- **Applicants are directed to read all the information / instructions / guidelines given in this notification and the Commission's "Instructions to applicants" before applying for this recruitment. Clarification if any required, may be obtained over phone and email well ahead of the last date for submission of online application. Candidates should follow the instructions given in the online application also.**

1. ONE TIME REGISTRATION:

It is mandatory for applicants to register their basic particulars through one - time online registration system on payment of Rs. 150/- (Rupees One hundred and fifty only) towards registration fee and then they should apply online for this recruitment. [The one-time registration will be valid for five years from the date of registration. Thereafter, the registration should be renewed by paying the prescribed fee.] **One Time Registration will not be considered as an application for any post.**

[For further details, refer para 2 of the Instructions to Applicants].

2. DETAILS OF VACANCIES:

Sl. No.	Name of the post	Name of the service	No. of vacancies	Scale of pay
1.	Accounts Officer Class – III (Post Code No. 2093)	Tamil Nadu State Treasuries and Accounts Service (Service Code No.062)	7* C/F	Rs.56,900 – 2,09,200 (Level 23)
2.	Accounts Officer (Post Code No.3299)	Tamil Nadu Medical Services Corporation limited (Service Code No.134)	01	Rs.56,900 – 2,09,200 (Level 23)
3.	Manager – Grade III (Finance) (Post Code No. 3301)	Tamil Nadu Industrial Investment Corporation limited (Service Code No.127)	04	Rs.56,900 – 2,09,200 (Level 23)
4.	Senior Officer (Finance) (Post Code No.3302)		27	Rs.56,100 – 2,05,700 (Level 22)
5.	Manager (Finance) Post Code No.3300)	Tamil Nadu Cooperative Milk Producers Federation Limited (Service Code No.125)	13	Rs.37700 – 1,38,500 (Level 20)

(*Carried Forward Vacancies)

Unless and otherwise specified, the number of vacancies notified is approximate and is liable to modification as indicated in **para.11-A of 'Instructions to Applicants'**.

3. DISTRIBUTION OF VACANCIES

The Rule of reservation of appointments is applicable to this posts.

The distribution of vacancies is as follows.

Post of Accounts Officer Class – III in Treasuries and Accounts Service

Carried forward vacancy: 7 - GT (G) (HH) – 1 ; SC (G) – 6

Post of Accounts Officer in Tamil Nadu Medical Service Corporation Limited

Current Vacancies: 01 – GT (G) - 1

Post of Manager – Grade III (Finance) in Tamil Nadu Industrial Investment Corporation Limited

Current Vacancies: 04

GT(G)	1
BC (G)	1
MBC/DC (G)	1
SC (A)(W)(PSTM)	1
TOTAL	4

Post of Senior Officer (Finance) in Tamil Nadu Industrial Investment Corporation Limited

Current Vacancies: 27

GT(G)	4
GT (LV)	1
GT (PSTM)	1
GT (W)	2
BC (G)	4
BC (PSTM)	1
BC (W)	2
BC(M)	1
MBC/DC (G)	2
MBC/DC (PSTM)	1
MBC/DC (W)	2
SC (G)	2
SC (PSTM)	1
SC(W)	2
SC (A)(W)(PSTM)	1
TOTAL	27

Post of Manager (Finance) in Tamil Nadu Cooperative Milk Producers Limited

Current Vacancies: 13

GT(G)	2
GT (W)	1
GT (LV)	1
BC (G)	2
BC (W)	1
MBC/DC (G)	1
MBC/DC (PSTM)	1
MBC/DC (W)	1
SC (G)	1
SC (PSTM)	1
SC (W)	1
TOTAL	13

Abbreviations:- GT- General Turn; BC (OBCM) - Backward Class (Other than Backward Class Muslims); BC(M) - Backward Class Muslims; MBC/DC - Most Backward Class / Denotified Community; SC - Scheduled Caste; SC(A) - Scheduled Caste - Arunthathiyar; ST – Scheduled Tribes; G – General; W – Women; PSTM- Persons Studied in Tamil Medium; HH – Hard of Hearing; LV – Low Vision.

4. IMPORTANT DATES AND TIME:

Date of Notification		09.11.2023
Last date for submission of online application		08.12.2023
Application Correction Window Period		From 13.12.2023 12.01 A.M to 15.12.2023 11.59 P.M
Date of examination (Computer Based Test)		
For the post mentioned against SI.No.1, 2, 3 and 4	Paper-I : Subject paper Financial Cost Accountancy (PG Degree Standard)	05.02.2024 FN 09.30 A.M. to 12.30 P.M.
For post against SI.No. 5	Paper-I : Subject paper Fundamentals of Financial Accounting Cost Accounting Taxation and other Laws (Intermediate Standard)	06.02.2024 FN 09.30 A.M. to 12.30 P.M.
For the Posts against SI.No.1 to 5	Paper – II PART A Tamil Eligibility Test (SSLC Std) and PART B General Studies (Degree Std)	05.02.2024 AN 02.30 P.M. to 05.30 P.M.

Note: Refer [Annexure-V](#) of this notification regarding tentative timeline for the recruitment process.

5. QUALIFICATIONS:

(A) AGE LIMIT (as on 01.07.2023):

Sl. No.	Category of Applicants	Maximum Age (Should not have completed)
1.	SCs, SC(A)s, STs, MBC/DCs, BC(OBCM)s, BCMs and Destitute Widows of all categories.	No Maximum Age limit
2.	'Others' [i.e. candidates not belonging to SCs, SC(A)s, STs, MBCs/DCs, BC(OBCM)s and BCMs]	* 32 years (Should not have completed) @37 years in case of persons who are in regular service under the Government of Tamil Nadu (Should not have completed)

@ For the post of Accounts Officer Class – III included in Tamil Nadu State Treasuries and Accounts Service

Abbreviations:- SC-Scheduled Castes; SC(A)- Scheduled Caste (Arunthathiyars);ST- Scheduled Tribes; MBC/DC-Most Backward Classes / Denotified Communities; BC(OBCM)- Backward Classes (other than Backward Classes Muslim),BC(M) - (Backward Classes Muslim)

Note:

- (i). * As per G.O (Ms) No.91, Human Resources Management (S) Department, dated 13.09.2021, the Maximum Age Limit prescribed for appointment by direct recruitment has been enhanced by 2 years .
- (ii). "Others" [i.e., Applicants not belonging to SCs, SC(A)s, STs, MBC/DCs, BC(OBCM)s, BC(M)s] who have put in five and more years of service in the State/Central Government are not eligible even if they are within the age limit. (For further details refer para 3(F) of "Instructions to Applicants" and Section 3(r) of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016).

Provided that the persons who are in regular service and put service in any number of years under the Government of Tamil Nadu is eligible to apply for the post of Accounts Officer Class-III included in Tamil Nadu State Treasuries and Accounts Service upto 37 years of age.

- (iii). "No maximum age limit" shall mean that the applicants should not have completed 60 years of age either on the date of notification or at the time of selection /appointment to the post.

(For further details, refer to para 5 of the "Instructions to Applicants" and Section 20(8)of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016

AGE CONCESSION:

(i) For Persons with Benchmark Disability:

- a. No maximum age limit for Differently Abled Persons applicants belonging to SCs, SC(A)s, STs, MBC/DCs, BC(OBCM)s,BC(M)s]
- b. "Others" not belonging to any of the categories mentioned in (a) above are eligible for age concession upto 10 years over and above the maximum age limit prescribed for this post. (Section 64 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 and as per Para 5D of "Instructions to Applicants")

(Section 64 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 and as per Para 5D of "Instructions to Applicants").

(ii) For Ex-servicemen:

- a. No maximum age limit for Ex-Servicemen applicants belonging to SCs, SC(A)s, STs, MBC/DCs, BC(OBCM)s, BC(M)s]
- b. The maximum age limit is 50 years (48+2) for "Others" (i.e.) applicants not belonging to any of the categories mentioned in (a) above. [Section 63 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016 and as per G.O (Ms) No.91, Human Resources Management (S) Department, dated 13.09.2021].
- c. The above mentioned age concession will not apply to the Ex-servicemen applicants who have already been recruited to any class or service or category.

[Section 3(j) of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016]

(B) EDUCATIONAL QUALIFICATION (as on 09.11.2023)

Applicants should possess the following or its equivalent qualification:

Sl. No	Name of the Post	Educational Qualification
1	Accounts Officer Class - III included in Tamil Nadu State Treasuries and Accounts Service	Must have passed the Final Examination conducted by the Institute of Chartered Accountants (CA) / Cost Accountants (ICWA)
2	Accounts Officer in Tamil Nadu Medical Service Corporation	Must have passed the Final Examination conducted by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India / ICWA Course i.e., Must have passed the final examination conducted by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India or its equivalent.
3	Manager - Grade III (Finance) and	CA /ICWA
4	Senior Officer (Finance) in Tamil Nadu Industrial Investment Corporation limited.	
5	Manager (Finance) in Tamil Nadu Cooperative Milk Producers Federation Limited,	Must possess any degree with C.A inter / ICWA (CMA) inter.

Note:

- (i) The educational qualification prescribed for the posts should have been obtained after passing 10+2. The Results of the examination should have been declared on or before the date of notification. (Section 20(4)(iv) of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016).

- (ii) Applicants claiming equivalence of qualification to the prescribed qualification should upload and submit evidence for equivalence of qualification, in the form of government order issued on or before the date of this notification, and submit it along with the online application, failing which, their application **will be summarily rejected after due process**. The government orders regarding equivalence of qualification issued after the date of this notification will not be accepted.

(For further details regarding equivalence of qualification refer note under para.9 of the "[Instructions to Applicants](#)").

(C) CERTIFICATE OF PHYSICAL FITNESS:

Applicants selected for appointment to the said post will be required to produce a certificate of physical fitness in the form prescribed below. The model format is enclosed with **Annexure III** of the notification. **The said Certificate should be submitted by the selected candidate to the Appointing Authority at the time of joining to the said post.**

Sl.No	Name of the Post	Standard of vision	Certificate of physical fitness
1	Accounts Officer Class - III included in Tamil Nadu State Treasuries and Accounts Service	Standard III or better	Form prescribed for Executive post
2	Accounts Officer in Tamil Nadu Medical Service Corporation		
3	Manager(Finance)- Grade III		
4	Senior Officer (Finance) in Tamil Nadu Industrial Investment Corporation limited		
5	Manager (Finance) in Tamil Nadu Cooperative Milk Producers Federation Limited		

Applicants with defective vision should produce Eye Fitness Certificate from a qualified Eye Specialist working in Government Hospital.

(D) KNOWLEDGE IN TAMIL:

Applicants should possess adequate knowledge in Tamil. (For further details refer para 14(I) of '[Instructions to Applicants](#)').

6. FEES:

a)	<p><u>Registration Fee</u> For One Time Registration (G.O.(Ms).No.32, Personnel and Administrative Reforms (M) Department, dated 01.03.2017).</p> <p><u>Note</u> Applicants who have already registered in One Time online Registration system and are within the validity period of 5 years are exempted.</p>	Rs.150/-
b)	<p><u>Examination Fee</u> <u>Note</u> The Examination fee should be paid at the time of submitting the online application for this recruitment if they are not eligible for the concession noted below.</p>	Rs.200/-

Note:

- (i) Linking Aadhaar number with One Time Registration (OTR) is mandatory for applicants. [For further details refer para 2B of 'Instructions to Applicants'.]
- (ii) One Time Registration is valid for five years from the date of registration. After completion of five years, the applicant must renew the One Time Registration by paying the fee prescribed. The One Time Registration is different from the application for the examination. An applicant should make an online application separately for each and every examination for which he intends to appear. [Para 2C of 'Instructions to Applicants'.]

EXAMINATION FEE CONCESSIONS:

	Category	Concession
(i)	Scheduled Castes/ Scheduled Caste (Arunthathiyars)	Full Exemption
(ii)	Scheduled Tribes	Full Exemption
(iii)	Most Backward Classes/ Denotified Communities	Three Free Chances
(iv)	Backward Classes (Other than Muslim) / Backward Classes (Muslim)	Three Free Chances
(v)	Ex-Servicemen	Two Free Chances (Fee concession will not apply to those who have already been recruited to any class or service or category).
(vi)	Persons with Benchmark Disability	Full Exemption
(vii)	Destitute Widow	Full Exemption

Note:

(i) The total number of free chances availed, will be calculated on the basis of claims made in previous applications.

(ii) The number of free chances availed by the applicant may be verified by the Commission at any stage of the selection process.

(iii) In case an applicant who makes a false claim for exemption from payment of application fee by suppressing information regarding his/ her previous application(s) his/her candidature shall be rejected after due process and he shall be debarred for a period of one year from appearing for examinations and selections conducted by the Commission.

(iv) Applicants are directed to carefully choose the options 'Yes' or 'No' regarding availing the fee concession.

(v) Applicants are advised in their own interest, to keep an account of the number of times fee concession has been availed, irrespective of the information displayed in the <Application History> of the applicant dashboard.

(vi) An application (irrespective of the post applied for) claiming fee concession will operate to exclude one chance from the number of free chances allowed.

(vii) Applicants who have availed the maximum number of free chances permitted / applicants who do not wish to avail of the fee concession / applicants who are not eligible for fee concession, shall choose the option 'No' against the query regarding fee concession. Such applicants shall thereafter pay the requisite fee through the prescribed mode of payment.

(viii) Failure to pay the prescribed fee in time along with the online application, will result in the rejection of application after due process. [\(for further details regarding examination fee concessions refer to Para 6 of 'Instructions to Applicants'\)](#)

7. MODE OF PAYMENT OF EXAMINATION FEE:

- a) CBT Examination fee of Rs.200/- (Rupees Two hundred only), is payable by online mode through Net Banking / Credit card / Debit card on or before the last date of submission of online application by choosing the option in the online application.
- b) Applicants have to pay the service charges also as applicable.
- c) Applicants can avail exemption from paying examination fee as per eligibility criteria.
- d) **Offline mode of payment in the form of Demand Draft / Postal Order etc. will not be accepted and the applications forwarded with such modes of payment will be summarily rejected after due process.**
(2(J) of Instructions to applicants)
- e) The Commission is not responsible for online payment failure or delayed reconciliation of fee by the banks. [\[For further details regarding the Examination fee, refer para.2 U of "Instructions to Applicants"\]](#)

8. CONCESSIONS:

- (i) Concessions in the matter of age and/or examination fees allowed to SCs, SC(A)s, STs, MBCs/DCs, BC(OBCM)s, BCMs, Destitute Widows, Persons with Benchmark Disability and Ex-servicemen are given in [paras. 3D, 5 and 6 of the 'Instructions to Applicants'](#).
- (ii) Persons claiming concessions referred to above and other claims made in the application have to upload evidence along with online application for such claims, otherwise their application will be rejected after due process.

Note:

In all cases, an **Ex-serviceman once recruited** to a post in any class or service or category, **cannot claim the concession** of being called an Ex-serviceman for his further recruitment. (Section 3(j) of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016).

9. SCHEME OF EXAMINATION: OBJECTIVE TYPE (CBT METHOD) AND ORAL TEST:

Subject EXAMINATION in COMPUTER BASED TEST Method	Duration	Maximum Marks	Minimum qualifying marks for selection	
			SCs, SC(A)s, STs, MBCs/ DCs, BC(OBCM)s & BCMs	Others
For the Posts mentioned against Sl.Nos. 1 to 4 Paper I (Subject Paper) (200 Questions) (300 marks) (PG Degree standard) Financial Cost Accountancy (Code No.434)	3 Hours	300	153	204
For the Post mentioned against Sl.No. 5 Paper I (Subject Paper) (200 Questions) (300 marks) (Intermediate standard) Fundamentals of Financial Accounting Cost Accounting Taxation and other Laws (Intermediate standard) (Code No.433)				
Paper II Part-A Tamil Eligibility Test * (SSLC Std) (100 questions/ 150 marks)	3 Hours	Note: <i>*Minimum qualifying marks – 60 marks (40% of 150marks) Marks secured in Part-A of Paper-II will not be taken into account for ranking.</i>		
Part-B (General Studies) (Code No.003) (100 questions/ 150 marks) General Studies (Degree Std) -75 questions and Aptitude & Mental Ability Test (SSLC Std.) -25 questions		150		
Interview and Records		60		
Total		510		

Note:

- The candidates who have possess CA/ICWA (CMA) Final with any degree as Educational qualification can choose the subject Paper I (Intermediate Standard) (Subject Code No.433) so as to consider as eligible for the post mentioned against Sl.No.5 i.e., Manager (Finance) in Tamil Nadu Cooperative Milk Producers Federation Limited.
- Answer sheets of Paper-I and Part B of Paper II of the candidates will be evaluated, if the candidate secures minimum qualifying marks in Part-A of Paper-II. **Refer G.O.(Ms) No.133, Human Resources Management (M) Department, dated 01.12.2021.**
- Marks secured in Paper-I and Part-B of Paper-II will be considered for ranking.
- The questions in paper I will be set in English only and Part-B of Paper-II will be set both in Tamil and English.

- e) The candidate should appear both paper I & II in the CBT examination for his / her answers to be evaluated and in case the candidate absents himself / herself for any of the papers, the papers attended will not be evaluated.
- f) If answers of a candidate for one paper is declared deemed not fit for valuation, the answers of the candidate for the remaining papers will not be evaluated.
- g) As per the orders issued in G.O.(Ms) No.49, Human Resources Management (M) Department, dated 23.05.2022, the differently abled candidates can avail exemption from writing Part-A in Paper-II (Objective Type) (Tamil Eligibility Test). Such candidates have to furnish the required details in the online application without fail. Subsequent claim will receive no attention. The candidates need to upload Disability Certificate as prescribed in G.O. (Ms) No. 08, Welfare of Differently Abled Persons (DAP-3.2) Department dated 21.09.2021. Model format enclosed with Annexure –II of this notification.
- h) Refer to para.17 of "[Instructions to Applicants](#)" with regard to Instructions to be followed while appearing for competitive Examinations (CBT Method) conducted by the Commission.
- i) The syllabus for CBT examination is available in [Annexure-I](#) to this Notification.
- j) **Instructions to candidates appearing for Computer Based Test (CBT)**

The candidate has to appear for the examination where he has been allotted to the examination. Change of centre or venue is not permitted. He has to carry the Hall Ticket (Admission Card) and same has to be produced at the examination venue. Each candidate will be assigned a Computer to take up the examination. Candidates will be provided with a user name and password to login the system. Necessary instructions will be displayed on screen. Kindly read all the instructions carefully.

1. Candidates are not permitted to carry any electronic and / or communication device into the examination hall. They are advised not to bring the electronic gadgets with them.
2. Computer Based online Test (CBT) is similar to paper pen shading test.
3. In Computer Based online Test, questions with five options each will be displayed in the computer screen.
4. Candidate can use only the mouse to select the correct answers and proceed with answering the questions.
5. Candidates will be provided with a paper for doing rough work. After closure of the examination, rough sheet will be collected.
6. Candidate has to click the best answer to the question. Candidates can proceed to the next question by clicking next button. Or previous question by clicking previous button
7. Candidates can review any question and the answers, and the answers can be changed at any time before the closure of examination. They can skip the questions also, if they desire so.
8. The Question and optional answers will be shuffled randomly and displayed to the candidate.
9. Candidate can submit their answers at any time during the examination.
10. Once the answers are submitted, the candidates have no option to proceed further.
11. If the candidate fails to submit their answers, the system will automatically submit the answers to the server, at the closure of the examination.
12. No computer knowledge is required to take up the Computer Based online Test. Knowledge in Mouse operation is suffice to take up the Computer Based online Test.
13. The question and answers can be zoomed to the required level for the candidates with visual impairment. Candidates have to sign the attendance sheet and affix thumb impression for verification

of his/her identity. All the activities of the candidates with the mouse will be recorded in the server and a log file will be created for future reference. The Examination Hall will be under camera surveillance. To acquaint with the operation of Mouse and the CBT, the candidates can take up the mock test available in the Commissions website (www.tnpsc.gov.in) and they can practice the usage of mouse in the mock test. Mock test is similar to the CBT to be held on the day of examination. In the Mock test, all the steps are given similar to the CBT. Candidate can practice the mock test as many times as he/she likes.

14. Answer sheet answered other than the subject mentioned by the candidate in the online application /specified in the Hall Ticket will be invalidated.
15. Additional instruction for Computer Based Test (CBT) is provided at Annexure IV. [\[Also, refer Instructions to Candidates appearing for CBT Examination available in the Commission's website\]](#)

10. CENTRES FOR EXAMINATION:

The CBT Examination will be held at the following 3 district centres only.

Sl. No.	Name of the Centre	Centre Code
1.	Chennai	0101
2.	Madurai	1001
3.	Coimbatore	0201

Note:

1. Applicants should choose any two of the above centres for writing the examination. Applicants will be allotted a venue in one of these two centres. (for further details refer para 2-Q of Instructions to Applicants)
2. Request for change of examination centre will not be permitted (For further details refer para 17(A)(ii) of "Instructions to Applicants")
3. The Commission reserves the right to increase or decrease the number of examination centres and to re-allot the applicants accordingly.
4. Applicants should appear for the CBT examinations / certificate verification/Counselling at their own expenses.

11. SELECTION PROCEDURE:

Selection will be made in two successive stages i.e., (i) Examination (Computer Based Test Method) and (ii) Oral Test in the shape of an interview. The final selection will be made on the basis of the total marks obtained by the applicants at the CBT examination and oral test taken together subject to the rule of reservation of appointments. Applicants' appearance in the CBT examination and oral test is compulsory. The applicant who has not appeared for any of the subjects in the CBT examination or Oral Test will not be considered for selection, even if he/she secures the minimum qualifying marks for selection. [\(For further details refer to para 18\(B\) of the 'Instructions to Applicants'\)](#).

Note:

First the selection will be made for Backlog vacancies / Carried Forward vacancies (Sec.27 of TNGS (COS) Act 2016)

Secondly, the selection will be made for regular vacancies following the rule of reservation of Appointments.

12. (A) EMPLOYMENT DETAILS**NO OBJECTION CERTIFICATE / INFORMATION TO THE EMPLOYER**

Candidates who are in the service of the Indian Union or a State in India or in the employment of Local Bodies or Universities or Quasi Government Organizations or Public Sector Units constituted under the authority of the Government of India or of a State in India, whether in regular service or in temporary service must inform the Commission of such fact, at the time of applying. Candidates need not send their applications through their Head of Department or office or employer. Instead, they shall directly apply to the Commission after duly informing their employer in writing that they are applying for the particular recruitment subject to the condition that they should produce "No Objection Certificate" in the format prescribed in para 14 (P) of the Commission's Instruction to Applicants, from an authority not below the Head of Department or Head of the Office or Employer at the time of online certificate verification. [\[For further details refer para. 14 \(P\) of "Instructions to Applicants"\]](#)

(B) DECLARATION REGARDING CRIMINAL CASES (OR) DISCIPLINARY CASES:

1. Details regarding Criminal case(s) filed against the candidate, acquittal, arrest, convictions, disciplinary proceedings etc., initiated / pending or finalized if any, should also be furnished to the Commission in the online application at the time of applying
2. Candidates who have declared pending criminal or disciplinary cases in their online application, must upload the copy of First Information Report (FIR) or memorandum of charges / show cause notice, as the case may be. Failure to upload such papers along with online application, shall result in rejection of candidature after due process.
3. Candidates who have declared conviction in criminal cases or punishment in disciplinary cases, in their online application, must upload the relevant court orders and/or release orders or memorandum of proceedings, as the case may be, along with online application. Failure to upload such papers, shall result in rejection of candidature after due process.
4. In case of any criminal case is filed / disciplinary action is taken against or conviction / punishment is imposed on a candidate after submission of the on-line application at any stage of the recruitment process before the completion of entire selection process such candidates should report this fact to the Commission in the next immediate stage. Failure to comply with these instructions shall result in rejection of candidature after due process and debarment for a period of one year.

[\[Para. 14 \(S\) of "Instructions to Applicants"\]](#)

Any violation of instruction therein will result in rejection of application and forfeiture of his/her candidature after due process.

13. GENERAL INFORMATION:

(A) The rule of reservation of appointments is applicable to this recruitment. [As per Section 26 and 27\(c\) of Tamil Nadu Government Servants \(Conditions of Service\) Act, 2016](#), reservation of appointment to “Destitute Widows” and “Ex-Servicemen” respectively will not apply to this recruitment.

(B) Person Studied in Tamil Medium

(i) As per Section 2(d) of the Tamil Nadu Appointment on preferential basis in the services under the State of Persons Studied in Tamil Medium Act, 2010, as amended by Act 35 of 2020, **Person studied in Tamil medium means a person who has studied through Tamil medium of instruction up to the educational qualification prescribed for direct recruitment in the rules or regulations or orders applicable to any appointment in the services under the State.**

(ii) Candidates claiming to be Persons studied in Tamil Medium (PSTM) must upload evidence for the same in the form of SSLC, HSC, Transfer Certificate, Provisional Certificate, Convocation Certificate, Degree Certificate, PG Degree Certificate, Mark Sheets, Certificate from the Board or University or from the Institution, as the case may be, with a recording that he/she had studied **the entire duration of the respective course(s) through Tamil Medium of instruction at the time of submission of online application.**

(iii) Candidates claiming PSTM must upload documents as evidence of having studied in the Tamil medium, all educational qualification upto the educational qualification prescribed **at the time of submission of online application.**

Example:

If the prescribed educational qualification is Post Graduate Degree, then the candidate should have studied from the First standard to SSLC, Higher Secondary Course, Degree and Post Graduate Degree through Tamil Medium of instruction.

[\(Refer para 14\(R\) \(iii\)“Example” of Instructions to Applicants\)](#)

(iv) If no such document as evidence for ‘PSTM’ is available, a certificate from the Principal / Head Master / District Educational Officer / Chief Educational Officer / District Adi Dravidar Welfare Officer / Registrar / Controller of Examinations / Head / Director of the Educational Institution, Director / Joint Director of Technical Education / Registrar of Universities as the case may be, in the prescribed format must be uploaded **at the time of submission of online application**, for each and every educational qualification up to the educational qualification prescribed.

(v) Failure to upload such documents **at the time of submission of online application** as evidence for ‘Persons Studied in Tamil Medium’ for all educational qualification up to the educational qualification prescribed, shall result in the rejection of candidature after due process.

(vi) Documents uploaded **at the time of submission of online application** as proof of having studied in Tamil medium, for the partial duration of any course /

private appearance at any examination, shall not be accepted and shall result in the rejection of candidature after due process.

(For further details refer to para. 14 (R) of the "Instructions to Applicants")

(C) The selection for appointment to the said post is purely provisional subject to the final orders in the writ petitions, if any, pending on the files of the Hon'ble High Court of Madras and its Madurai Bench.

(D) PERSONS WITH BENCHMARK DISABILITY :

As per G.O. (Ms.) No. 20, Welfare of Differently Abled Persons (DAP.3.2) Department, dated 20.06.2018 and G.O. (Ms.) No. 08, Welfare of Differently Abled Persons (DAP.3.2) Department, dated 15.07.2020 the said posts have been identified as suitable for differently abled persons with the following disabilities

S.No	Post	Suitable category of disability
1	Accounts Officer Class -III included in Tamil Nadu State Treasuries and Accounts Service.	HH, LD (with mobility) [i.e., OA, OL, BA, OAOL], AC, DF, LC
2	Accounts Officer in Tamil Nadu Medical Service Corporation	As the sanction of post is 1, the reservation under this act is not applicable
3	Manager (Finance) – Grade III and	LV, HH, HI, LD(OA, OL, BL, OAOL, BLOA), AC, LC, DF,
4	Senior Officer (Finance) in Tamil Nadu Industrial Investment Corporation limited	
5	Manager (Finance) in Tamil Nadu Cooperative Milk Producers Federation Limited	LV, HI, HH, LD(OA, OL, BL, OAOL, BLOA), LC, DF, AC

LV- Low Vision; HI - Hearing Impaired; HH - Hard of Hearing; LD- Locomotor Disability; OA- One Arm; OL- One Leg; BA - Both Arms; OAOL - One Arm One Leg; BL - Both Legs; BLOA - Both Leg One Arm; LC- Leprosy Cured; DF-Dwarfism; AC- Acid Attack Victims.

(E) Persons with Benchmark Disability should submit / upload **at the time of submission of online application** a copy of Disability Certificate in the format prescribed in the Rights of Persons with Disabilities Rules, 2017 [Department of Empowerment of Persons with Disabilities (Divyangjan), Ministry of Social Justice and Empowerment, Government of India] and issued by the competent authority defined in GO Ms. No. 28, Welfare of Differently Abled Persons (DAP 3.1), dated 27.07.2018.

(For further details refer Para. 14 (M) of "Instructions to Applicants")

(F) If no qualified and suitable women applicants are available for selection against the vacancies reserved for them, those vacancies will be filled by male applicants belonging to the respective communal categories. (Section 26(5) of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016).

(G) Wherever vacancies are reserved for Arunthathiyars on preferential basis, even after filling the vacancies reserved for SC (Arunthathiyars) on preferential basis, if more number of qualified Arunthathiyars are available, they shall be entitled to compete with the Scheduled Castes other than Arunthathiyars in the inter-se-merit among

them and if any posts reserved for Arunthathiyars remain unfilled for want of adequate number of qualified applicants, it shall be filled by Scheduled Castes other than Arunthathiyars. (Section 27 of the Tamil Nadu Government Servants (Conditions of Service) Act, 2016).

- (H) **Evidence for all the claims made in the online application should be uploaded at the time of submission of online application. Any subsequent claim made after submission of online application will not be entertained. Failure to upload the documents at the time of submission of online application will entail rejection of application after due process.**
- (I) Suppression of following material information in the online application regarding (i) free chances availed (ii) Employment in the Service of the Indian Union or a State in India or in the employment of Local Bodies or University or Quasi Government Organization or Public Sector units constituted under the authority of the Government of India or of a State in India in regular service or temporary service (iii) Wilful suppression of criminal cases / disciplinary action pending / punishments if any, against the applicant (iv) violation of undertaking given by the applicant in the online application etc., may invite suitable penal action including debarment for a specific period as decided by the Commission for various recruitments/ selections conducted by the Commission, besides rejection of application after due process.
- (J) Correct and true information regarding arrest, convictions, criminal or any disciplinary proceedings initiated / pending or finalised, debarment / disqualification by any recruiting agency, if any, should also be furnished to the Commission at the time of submission of online application. The details thereof, i.e. originals of the judgement / order / G.O. dropping further action in the departmental proceedings or any document that may prove the suitability of such applicants for appointment in such cases must be produced at the stage / time of certificate verification/ oral test as the case may be without fail. All such events that occur after the submission of application and till the date of his / her selection and appointment shall be reported to the Commission forthwith. Failure to report on the part of the applicant will be considered as suppression of material information and will entail suitable penal action as decided by the Commission. [For further details refer Para. 12 of "Instructions to Applicants"]
- (K) **Incomplete applications and applications containing wrong claims or incorrect particulars relating to category of reservation / eligibility / age / gender / communal category / educational qualification / medium of instruction / physical qualification / other basic qualifications and other basic eligibility criteria will be summarily rejected after due process.**
- (L) One Time Registration is not an application for any post / recruitment. Though the details/particulars have already been furnished by the applicants under One Time Registration system, **the claims made in the online application for this recruitment alone will be taken into consideration.** The Commission will not be responsible for any consequences arising out of furnishing of incorrect and

incomplete details in the application or omission to provide the required details in the application for this recruitment.

(M) Determination of Community for Transgender:

(i) The Transgender candidates, who do not possess any community certificate may choose to be considered under Most Backward Classes as per G.O.(Ms) No.28, Backward Classes, Most Backward Classes and Minorities Welfare Department, dated 06.04.2015 or under 'others'.

(ii) The Transgender candidates who belong to Scheduled Caste/ Scheduled Caste (Arunthathiyar)/ Scheduled Tribe communities and possess community certificate as such, shall be considered as per their respective community.

(iii) The Transgender candidates who belong to the communities other than Scheduled Castes/ Scheduled Castes (Arunthathiyar) / Scheduled Tribe and possess community certificate as such are permitted to choose to be considered as belonging to their own community or as Most Backward Classes whichever is advantageous to them, at the time of One Time Registration itself. Once the individual opts to be considered as a particular community, it shall be crystallized and this option shall not be changed in future. [Refer G.O.Ms.No.90, Social Welfare and Nutritious Meal Programme [SW8(2)] Department, dated 22.12.2017 and Para. 14 (F) (vi – xi) of "Instructions to Applicants"]

(N) Reservation in Employment for Transgender:-

(i) The Transgender candidates who identify themselves as 'Female' shall be considered against both 30% reservation for women as well as 70% reservation for the General category (both Men & Women).

(ii) The Transgender candidates, who identify themselves as 'Male' or 'Transgender', shall be considered against the 70 % reservation for General category (both Men & Women).

The above concessions shall be granted subject to production of certificate identifying them as Transgender or Transgender (Male) or Transgender (Female), as the case may be, issued by the Tamil Nadu Transgender Welfare Board (TNTGWB)." They should upload the certificate at the time of applying online.

14. OTHER IMPORTANT INSTRUCTIONS:

- a) **Applicants should ensure their eligibility for the examination.** Before applying for / appearing for the examination, the applicants should ensure their eligibility for such examination and that they fulfil all the conditions in regard to age, educational qualifications, number of chances for fee concession, etc., as prescribed by the Commission's notification. Their admission to all stages of the examination will be purely provisional, subject to their satisfying the eligibility conditions. Mere admission to the CBT examination / certificate verification / oral test / counselling or inclusion of name in the selection list will not confer on the candidates any right to appointment. The candidature is therefore, provisional at all stages and the Commission reserves the right to reject candidature at any stage after due process, even after selection has been made, if a wrong claim or violation of rules or instructions is confirmed.

[Refer Para. 11 (B) (C) and (D) of "Instructions to Applicants"]

- b) The memorandum of admission (hall ticket) for eligible applicants will be made available in the Commission's website www.tnpscexams.in / www.tnpsc.gov.in for downloading by applicants. The memorandum of admission will **not** be sent by post. The applicants must comply with each and every instruction given in the memorandum of admission.

[Refer Note (g) under Para 2(V) of "Instructions to applicants"]

- c) Applicants requiring clarification, can contact the office of the Tamil Nadu Public Service Commission in person or over the Toll-Free No.1800 419 0958 on all working days between 10.00 am and 5.45 pm. Queries relating to One Time Registration/ online application may be sent to helpdesk@tnpscexams.in. Other queries may be sent to grievance.tnpsc@tn.gov.in [Refer in Note (h),(i),(j) under Para 2(V) of "Instructions to applicants"]
- d) **COMMUNICATION TO APPLICANTS:** Individual communication regarding the date and time of certificate verification, oral test and counselling (as applicable) will not be sent to the applicants by post. The details will be made available on the Commission's website. Applicants will be informed of the above fact only through SMS and e-mail and they should watch the Commission's website in this regard. Commission is not responsible for non-delivery of SMS/e-mail due to any reasons.
- e) ***During the process of recruitment, from Notification till completion of selection process, NO information / clarification / particulars / details of selection / recruitment will be furnished to any petitions / representations including petitions under Right to Information Act / CM cell petitions/ GRC.***
- f) **MOBILE PHONES AND OTHER ARTICLES BANNED :**
- i) Except the permitted writing material (Black ball point pen), applicants are not allowed to bring cellular phones, electronic or any other type of calculators, watches and rings with inbuilt memory notes, recording devices either as a separate piece or part of something used by the applicant such as watch or ring etc or any other electronic devices and non - electronic devices such as P&G design data book, mathematical and drawing instruments, log tables, stencils of maps, slide rules books, notes, loose sheets, rough sheets, hand bags etc., into the examination hall / room.
- ii) If they are found to be in possession of any such things or instruments, they will not be allowed to proceed with the examination further, besides invalidation of answers and / or debarment. If it is considered necessary, they will be subjected to thorough physical search including frisking on the spot.
- iii) Applicants are advised, in their own interest, not to bring any of the banned items including mobile phones to the venue of the examination, as arrangements for safekeeping of the same cannot be assured. (For further details refer Para 17-E to "[Instructions to Applicants](#)").

- g) Applicants applying for the examination should ensure that they fulfil all the eligibility conditions for admission to the examination. Their admission at all the stages of examination for which they are admitted by the Commission will be purely provisional, subject to their satisfying the prescribed eligibility conditions. **If, on verification at any time before or after the CBT examination /certificate verification / oral test , it is found that they do not fulfil any of the eligibility conditions, their candidature for the recruitment will be summarily rejected after due process.**
- h) If any of their claims is found to be incorrect, it will lead to rejection of their candidature after due process and suitable penal action including debarment.
- i) **UNFAIR MEANS STRICTLY PROHIBITED:** No applicant shall copy from the answers of any other applicant or permit his / her answers to be copied or give or attempt to give or obtain or attempt to obtain irregular assistance of any description.
- j) **CONDUCT IN THE EXAMINATION HALL:** No applicant should misbehave in any manner or create a disorderly scene in the examination hall or harass the staff employed by the Commission for the conduct of the examination. Any such misconduct will be viewed seriously and penalised.
- k) For violation of "Instructions to Applicants" in any manner, suitable penalty will be imposed as per [Para 17-E to "Instructions to Applicants"](#) or as deemed fit by the Commission.
- l) Tentative answer keys will be hosted in the Commission's website within 6 working days from the date of conduct of objective type examination. Candidates can challenge the tentative answer keys of the objective type examination through the 'Answer Key Challenge' window available in the Commission's website [Results → Answer Keys].

Representations, if any, challenging the tentative answer keys shall be submitted only through online mode **within seven days from the date of publication of tentative answer keys**. Representations received by post or e-mail will receive no attention.

Detailed instructions, procedures to challenge the tentative answer keys have been made available in the Commission's website. Representations made online / offline after the closure of the window will also receive no attention.

The challenges submitted on time, through the online mode, shall be referred to a committee comprising of experts in each subject. The decision on the final answer key shall be made, based on the recommendations of the expert committee and answer evaluation shall commence thereafter.

The Commission shall not publish the final answer key until the completion of the entire selection process.

Requests from candidates for furnishing of their marks or answer copy before the completion of the entire selection process, will not be entertained by the Commission.

After conclusion of the entire selection process, complete particulars of all candidates who had applied for recruitment to the post shall be made available on the Commission's website.

[Refer Para 17(D) (iv) to (xii) of "Instructions to Applicants"]

15. HOW TO APPLY:

- 1) Applicants should apply only through online mode in the Commission's websites www.tnpsc.gov.in or www.tnpscexams.in
- 2) "One Time Registration" by linking Aadhaar is mandatory before applying for any post. Applicant should register only once in the One Time Registration by paying Rs.150/- as registration fee. Successfully registered One Time Registration is valid for five years from the date of registration. All the applications should be submitted using the One Time Registration ID and password registered by the applicant.
- 3) To apply under One Time Registration system, applicants should have a scanned image of their photograph, certificates specified, if any, and signature in CD/DVD/Pen Drive to upload the same, as per the specifications given in the guidelines for scanning and uploading of photograph and signature.

[Refer Para 2 of "Instructions to Applicants"]

- 4) No applicant is permitted to create more than one registration ID under One Time Registration system.
- 5) Applicants should enter the Unique ID and password to view the already available information and update them. They shall not share the ID/ PASSWORD with any other person or agency.
- 6) One Time Registration is not an application for any post. It is just a collection of information from the applicants and provides a separate dashboard to each applicant to facilitate maintenance of their own profile. Applicants who wish to apply for this recruitment shall click "[Apply](#)" against the recruitment notified in the Commission's website using the same USER ID and PASSWORD given for ONE TIME REGISTRATION.
- 7) Applicants should select the name of the post for which the applicant wishes to apply.
- 8) Online applications uploaded without the photograph, signature and the documents specified in Annexure II will be rejected after due process.
- 9) All the particulars mentioned in the online application will be considered as final and no modifications will be allowed after the last date for submission of the online application. The applicants are instructed to fill the online application with utmost care and caution. **The applicants are permitted to edit the details in the online application till the last date stipulated for submission of online application.** [Refer Para 2 of "Instructions to Applicants"]

Online Application Correction Window:

10) After the last date for submission of online application, the candidates are allowed to edit their online application during the Online Application Correction Window period as mentioned in Para 4 of the Notification (Important Date and Time). After the last date of Correction Window period, no modification is allowed in the online applications. The applications will be processed as per the details finally furnished by the candidates. It is the responsibility of the candidates and the Commission has no liability for subsequent rejection of application caused due to editing the details already submitted in online application. Request / representation addressed to the Commission for modification of claims in the online application, in any mode, will not be entertained.

11) **PRINT OPTION:**

- a) After submitting the application, applicants can save / print their application in PDF format.
- b) On entering user ID and password, applicants can download their application and print, if required.
- c) Applicants need not send the printout of the online application or any other supporting documents to the Commission.**

For further details refer para 2 of "Instructions to Applicants"

16. UPLOAD OF DOCUMENTS:

I. In respect of recruitment to this post, the applicants shall mandatorily upload the certificates / documents (in support of all the claims made / details furnished in the online application) at the time of submission of online application itself. It shall be ensured that the online application shall not be submitted by the applicants without mandatorily uploading the required certificates.

The applicants shall have the option of verifying the uploaded certificates through their OTR. If any of the credentials have wrongly been uploaded or not uploaded or if any modifications are to be done in the uploading of documents, the applicants shall be permitted to upload / re-upload the documents till two days prior to the date of hosting of hall tickets for this post (i.e. twelve days prior to the date of examination (CBT Method)).

Refer Annexure II for the list of documents to be uploaded by the Applicants. For further details refer para 2W of "Instructions to Applicants"

II Intimation to the Candidates: Individual Communication regarding the Date and Time of Certificate Verification (CV), Oral Test (OT) and Counselling will not be sent to the applicants by Post, the details will be made available in the Commission's website. However, the Commission provides an additional facility to the candidates by informing the above said date and time of Certificate Verification and Oral Test etc., via SMS and e-mail through their registered Mobile Number and email ID. Candidates are directed to watch the Commission's website periodically for all updates and intimations. Commission

is not responsible for failure / delay in delivery of SMS / email to the candidates due to any reason including technical issues. Any representation from the candidates for non-receipt of SMS or e-mail will receive no attention.

17. LAST DATE FOR SUBMISSION OF APPLICATION:

Online application can be edited/ submitted upto **08.12.2023** till 11.59 p.m., after which the link will be disabled. Online application correction window period is from **13.12.2023 12.01 A.M. to 15.12.2023 11.59 P.M.** The applicants are permitted to upload/ re-upload the documents upto **25.01.2024 till 11.59 P.M.**, after which the link will be disabled.

(For detailed information, applicants may refer to the "[Instructions to Applicants](#)" at the Commission's website www.tnpsc.gov.in).

DISCLAIMER

"The Government orders relating to Equivalence of qualification are available on the Tamil Nadu Public Service Commission's website. However, if the applicant possesses an equivalence of qualification other than one mentioned in the Commission's website and if Government orders to this effect have been issued on or before the date of this notification, applicants should furnish the details of the same while applying and should upload a copy of the Government orders, along with the online application, failing which their application will be rejected after due process. **The Government orders regarding equivalence of qualification issued after the date of this notification will not be considered for this recruitment**".

Secretary

ANNEXURE – I
Paper-I
SYLLABUS FOR EXAMINATION (CBT Method)

Fundamentals of Financial Accounting Cost Accounting Taxation and other Laws
(Intermediate Standard)

CODE NO:433

UNIT-I: ACCOUNTING

- a) Accounting Standards (old) 2,10,12 and 16
- b) Accounting for Cooperative Societies
- c) Branch and Departmental Accounts (including foreign branches)
- d) Accounting for non-profit organisations and incomplete records
- e) Computerised Accounting System

UNIT-II: AUDITING

- a) Nature and scope and significance of auditing
- b) Audit Engagement, Audit Programme, Audit working papers, Audit note book audit evidence and audit report
- c) Internal check, internal control and internal audit – industry specific
- d) Auditing of difference types of undertaking – education, hospitals, cooperative societies, trusts, municipalities

UNIT-III: FINANCIAL MANAGEMENT

- a) Meaning – objectives – scope of financial management
- b) Tools for Financial Analysis – Ratio, Cash flow analysis
- c) Analysis and Interpretation of Financial Statements
- d) Investment decisions – ARR, Pay back, NPV, IRR, PI e) Cost of Capital Structure and Leverages f) Working Capital Management – Financing – Cash, Inventory, Receivables and Payables

UNIT-IV: DIRECT TAXATION

- a) Heads of Income and Computation of Total Income under various heads
- b) TDS/TCS/Advance Tax
- c) Taxation as applicable to Government undertaking and Cooperative Societies.

UNIT-V: INDIRECT TAXATION

- a) Canons of Taxation
- b) Goods and Services Tax (GST)
 - a. CGST-SGST-IGST-Cess
 - b. Registration – Supply – Time of Supply – Value of Supply – Place of Supply – Input tax credit – Reverse Charge Mechanism (RCM) – Payment of Taxes.
- c) Filing of GST periodic returns

UNIT-VI: COMMERCIAL LAW, INDUSTRIAL LAW & COMPANY LAW

- a) Indian Contract Act
- b) Sale of Goods Act
- c) Negotiable Instrument Act
- d) Factories Act, Payment of Gratuity Act
- e) Employees Provident Fund Act 1952

- f) Employees State Insurance Act 1948
- g) Payment of Bonus Act 1965, Minimum Wages Act 1948
- h) Tamil Nadu Tender Transparency Act, 1998

UNIT-VII : COST ACCOUNTING: PRIME COST AND OVERHEADS

- a) Material Cost
 - a. Purchase procedures, ledgers and forms (MRN, GRN etc.)
 - b. Inventory levels management
 - c. Stores ledger under FIFO, Weighted average, retail price
 - d. Physical stock taking and inventory reconciliation
 - e. Wastage and shortage
- b) Labour
 - a. Remuneration methods
 - b. Measuring production and productivity
 - c. Incentive Schemes: Halsey, Rowan, Taylor
 - d. Labour Turnover
- c) Overhead
 - a. Cost grouping, allocation and apportionment
 - b. Treatment of under and over absorption
 - c. Machine hour rate computation

UNIT-VIII: COST ACCOUNTING: BOOKKEEPING AND METHODS

- a) Costing accounting records, Ledgers, Cost statements
- b) Items excluded from cost and normal and abnormal, terms /cost
- c) Integral accounts
- d) Reconciliation of cost accounting records with financial accounts
- e) Process, job, contract, and Batch costing
- f) Service costing: hospital, transport, hotel etc.

UNIT-IX: COST ACCOUNTING: TECHNIQUES

- a) Marginal costing
 - a. CVP analysis
 - b. Break even point and Margin of safety
 - c. Break even chart
 - d. Cost indifference point
 - e. Key factor analysis
- b) Standard costing and variance analysis
 - a. Material
 - b. Labour
 - c. Variable Overheads
 - d. Fixed Overheads
 - e. Sales variances
 - f. Sales margin variances

UNIT - X: BUDGET AND BUDGETARY CONTROL

- a) Concepts, Types of Budgets
- b) Budgetary Control Vs Standard Costing
- c) Advantages and Limitations
- d) Preparation of Various Budgets
- e) Zero Base Budgeting

**Financial Cost Accountancy
(PG Degree Standard)**

CODE NO:434

UNIT – I: ACCOUNTING

- Accounting Standards – GAAP - AS - applicability, interpretation, scope and compliance- IFRS- Ind AS 2, 10, 115, 16, 21, 20, 23, 37 & 38.
- Company Accounts - Presentation of Financial Statements as per Schedule III of Companies Act 2013 - Statement of Profit or Loss, Balance Sheet, Change in Equity, Cash flow statement • Accounting of Banking, Electricity and Insurance Companies
- Accounting for Cooperative Societies
- Branch and Departmental Accounts (including foreign branches)
- Accounting for non-profit organisations and incomplete records
- Computerised Accounting System (ERP features and advantages)

UNIT – II: AUDITING

- Nature and scope and significance of auditing
- Audit Engagement, Audit Programme, Audit working papers , Audit note book audit evidence and audit report
- Internal check, internal control and internal audit- industry specific
- Reporting requirements of under companies act - report vs certificate, contents of the report and qualifications in the report.
- Cost audit and Secretarial audit
- Auditing of different types of undertaking - education, hospitals, cooperative societies, trusts.

UNIT – III: FINANCIAL MANAGEMENT

- Meaning-objectives -scope of financial management
- Sources of Funds- Introduction of Financial Markets- Capital & Money Markets
- Tools for Financial Analysis - Ratio, Funds flow analysis, Cash flow analysis
- Cost of Capital, Capital Structure and Leverages
- Working Capital Management- Financing - Cash, Inventory, Receivables and Payables
- Capital Budgeting.
- Risk Management - risk measurement- risk analysis- Value at Risk(VAR)- Capital Adequacy Norms & Income Recognition Norms (NPA) in NBFCs.

UNIT – IV: TAXATION

- Direct Taxation- Residential Status- Heads of Income and Computation of Total Income under various heads- assessment of income of different persons - TDS/TCS/Advance Tax- Income Computation and Disclosure standards (Basic Concepts only) - Taxation as applicable to Government undertaking and Cooperative Societies. Due dates and compliances. Effects of non compliance and penalty. Tax audit provisions under I.T. Act
- Indirect Taxation- Canons of Taxation- Customs Law - Goods and Services Tax (GST) - CGST-SGST-IGST- Cess- Registration - SupplyTime of Supply- Value of Supply- Place of Supply- E-Invoicing, E-Way Bill,Input tax credit- Reverse Charge Mechanism (RCM) - Payment of Taxes, Penalties.

UNIT – V: COMMERCIAL LAW, INDUSTRIAL LAW & COMPANY LAW

- MSMED Act 2006.
- Laws and Regulations relating to Cyber Security and Data Protection.
- Factories Act
- Payment of Gratuity Act
- Employees Provident Fund Act 1952

- Employees State Insurance Act 1948
- Payment of Bonus Act 1965
- Minimum Wages Act 1948
- Companies Act 2013-Promotion - Formation and related procedures - Types - Appointment and duties of Directors, Loans and Deposits, CSR, Salient features of Insolvency and Bankruptcy Code.

UNIT – VI: MANAGEMENT ACCOUNTING

Introduction to Management Accounting - Relationship between Management accounting and cost accounting- Decision Making tools

Analysis and Interpretation of Financial Statements

Learning Curve - concepts and its application

UNIT – VII: Cost Management

- Life Cycle costing
- Target Costing
- Kaizen Costing
- Value analysis and Engineering
- Throughput Costing
- Business Process Re-engineering
- Back flush costing
- Activity Based Costing (ABC).

UNIT – VIII: DECISION MAKING TECHNIQUES

- Marginal Costing - CVP analysis - Profit Volume Graph- Decision involving alternative choices - Make or Buy; Evaluation of Orders; Multiple scarce: Product sales
- Pricing Decisions - New Product pricing- use of costs in pricing - sensitivity analysis - monopoly pricing- competitive pricing- Transfer pricing - Costing of Service Sectors
- Variance Analysis and Reporting- Material, Labour, Overheads, Turnover and Profit.

UNIT – IX: PERFORMANCE EVALUATION & IMPROVEMENT TOOLS

- Balanced Score Card
- Supply Chain Management
- Key Performance Indicators (KPI) like ROI, Economic Value Added (EVA).
- Bench Marking
- Six sigma, Statistical Quality Control
- Plan-Do-Check Action
- Management Information Systems (MIS)
- Total Productivity Management (TPM) and Total Quality Management (TQM)
- SWOT analysis
- Profitability Analysis.

UNIT – X: BUSINESS VALUATION

- Meaning of Value, Valuation and Business Valuation
- Valuation Methods - Non Discounted cash flow method- Discounted Cash Flow Method- Free Cashflow Method, Net Present Value Method (NPV)- Profitability Index Method (PI) - Internal Rate of Return Method (IRR)
- Valuation of Inventory
- Valuation of Investments
- Valuation of Intangibles
- Valuation of Human Resources
- Valuation of Equity

Paper-II
SYLLABUS FOR EXAMINATION (CBT Method)

PART - A

TAMIL ELIGIBILITY TEST (SSLC STANDARD)
கட்டாய தமிழ்மொழி தகுதித் தேர்விற்கான பாடத்திட்டம்
(கொள்குறி வினாவிற்கான தலைப்புகள்)

பத்தாம் வகுப்பு தரம்

1. பிரித்தெழுதுதல் / சேர்த்தெழுதுதல்.
2. எதிர்ச்சொல்லை எடுத்தெழுதுதல்.
3. பொருந்தா சொல்லைக் கண்டறிதல்.
4. பிழை திருத்தம் (i) சந்திப்பிழையை நீக்குதல் (ii) மரபுப் பிழைகள், 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. அகர வரிசைப்படி சொற்களை சீர் செய்தல்.
11. சொற்களை ஒழுங்குப்படுத்தி சொற்றொடராக்குதல்.
12. இருவினைகளின் பொருள் வேறுபாடு அறிதல்.
(எ.கா.) குவிந்து-குவித்து
13. விடைக்கேற்ற வினாவைத் தேர்ந்தெடுத்தல்.
14. எவ்வகை வாக்கியம் என க்கண்டெழுதுதல் - தன்வினை, பிறவினை, செய்வினை, செயப்பாட்டு வினை வாக்கியங்களைக் கண்டெழுதுதல்.
15. உவமையால் விளக்கப்பெறும் பொருத்தமான பொருளைத் தேர்ந்தெழுதுதல்
16. அலுவல்சார்ந்த சொற்கள் (கலைச்சொல்)
17. விடைவகைகள்.
18. பிறமொழிச் சொற்களுக்கு இணையான தமிழ்ச் சொற்களைக் கண்டறிதல்
(எ.கா.) கோல்டுபிஸ்கட் - தங்கக்கட்டி.
19. ஊர்ப் பெயர்களின் மருஉவை எழுதுக (எ.கா.) தஞ்சாவூர் - தஞ்சை
20. நிறுத்தற்குறிகளை அறிதல்.

21. பேச்சு வழக்கு, எழுத்து வழக்கு (வாரான் - வருகிறான்).
22. சொற்களை இணைத்து புதிய சொல் உருவாக்கல்.
23. பொருத்தமான காலம் அமைத்தல்
(இறந்தகாலம், நிகழ்காலம், எதிர்காலம்).
24. சரியான வினாச் சொல்லைத் 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. கலைச்சொற்களை அறிதல் :-
எ.கா. - Artificial Intelligence - செயற்கை நுண்ணறிவு
Super Computer - மீத்திறன் கணினி
31. பொருத்தமான பொருளைத் தெரிவு செய்தல்
32. சொற்களின் கூட்டுப் பெயர்கள் (எ.கா.) புல் - புற்கள்
33. சரியான தொடரைத் தேர்ந்தெடுத்தல்
34. பிழை திருத்துதல் (ஒரு-ஓர்)
35. சொல் - பொருள் - பொருத்துக
36. ஒருமை-பன்மை பிழை
37. பத்தியிலிருந்து வினாவிற்கான சரியான விடையைத் தேர்ந்தெடு.

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, Fertilisers, 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.
- (vi) Prominent Personalities in various spheres – Arts, Science, Literature and Philosophy.

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 Lok Ayukta - 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, Rabindranath Tagore 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.

ANNEXURE – II

**LIST OF DOCUMENTS TO BE SCANNED AND UPLOADED
ALONG WITH THE ONLINE APPLICATION
(Size of each document should be less than 200 KB
in PDF format (Single page or Multiple page))**

1.	SSLC Mark Sheet
2.	HSC Mark Sheet or its equivalent
3.	UG Degree / PG Degree (if applicable) Degree Certificate / Consolidated Mark Sheet. (as mentioned in para 5(B) of this Notification)
4.	<u>Educational Qualification:</u> Must have passed the Final Examination conducted by the Institute of Chartered Accountants / Cost Accountants / ICWA/ C.A inter/ ICWA (CMA) inter (Refer para 5 (B) of the notification'])
5.	G.O. for Equivalence of qualification to the prescribed qualification (if applicable)
6.	PSTM Certificate up to the prescribed entire qualification as mentioned in the para 13(B) of this Notification. (if applicable)
7.	Community Certificate from Competent authority (In case of women candidates, mentioning father's / mother's name) only, not in Husband's name.
8.	Destitute Widow Certificate (if applicable)
9.	Ex - servicemen certificate (if applicable) (P.P.O and Bonafide Certificate)
10.	Differently Abled Certificate obtained from the Competent Authority in the prescribed format.
11.	Exemption for Tamil Eligibility Test (if applicable) (Model format enclosed with APPENDIX of this notification)
12.	Transgender ID Card with Gender (if applicable)
13.	Gazetted copy for name change (if applicable)

14	No Objection Certificate (if applicable)
15	Documents / Court Orders proving Acquittal / Conviction or FIR in case of pending cases for Criminal cases registered (if applicable)
16	A passport size photo
17	Other Documents (if any)

For further details refer para 2W of "Instructions to Applicants"

APPENDIXCertificate regarding physical limitation in an examinee to write

This is to certify that, I have examined Mr/Ms/Mrs _____ (name of the candidate with disability) a person with _____ (nature and percentage of disability as mentioned in the certificate of disability), S/O/D/o _____ a resident of _____ (Village / District / State) and to state that He / She has physical limitation which hampers his/her writing capabilities owing to his/her disability.

Due to the above mentioned disability following concession may be given:-

1. Exemption from Tamil / Second Language
2. Extra _____ hours for writing theory exam.
3. Allocation of a scribe.
4. Over looking spelling mistakes and grammatical errors.
5. Using calculator / assistive devices.
6. _____ (any other assistive devices or concessions).
*strike out the not applicable.

Signature
(Chief Medical Officer/Civil Surgeon/Medical Superintendent/signature of the notified medical authority of a Government health care institution)

Name & Designation

Name of the Government Hospital/Health Care Centre/The notified medical authority

Place:

Date:

Signature / Thumb impression
of the Differently abled person

(Photo of the Differently
Abled Person and Stamp
to be fixed here)

Note:

Certificate should be given by a specialist of the relevant stream/ disability (eg, Visual impairment – Ophthalmologist, Locomotor disability – Orthopedic specialist/ PMR .etc)

ANNEXURE – III**CERTIFICATE OF PHYSICAL FITNESS BY A SINGLE MEDICAL OFFICER
THE CIVIL MEDICAL BOARD**

Signature of Candidate _____

I/We hereby certify that I/We have examined (full name) Thiru/Thirumathi
/Selvan/Selvi _____a Candidate _____ for employment under the Government as _____ in the
_____ Office in the __________ department and whose signature is given above and cannot discover
that he/she has any disease, communicable or otherwise constitutional affliction or
bodily infirmity/except that his/her weight is in excess of/below the standard
prescribed or except.

I/We do not consider this a disqualification for the employment he/she seeks.

His/Her age is according to his/her own statement _____ Years and by
appearance about _____ Years

I/We also certify that he/she has marks of smallpox/vaccination.

Chest measurement in On full inspiration
On full expiration
Difference expansion

Weight in Kg.

Cardio – Vascular System

Respiratory system

His/Her vision is normal

Hypermetropic/ _____ Myopic/ _____ Astigmatic/ _____

(Here enter the degree of defect and the strength of correction glasses)

Hearing is normal/defective (much or slight)

Urine – Does chemical examination show-

(I) Albumen _____ (II) Sugar _____ State Specific gravity _____

Personal marks (at least two should be mentioned) For Identification

1.

2.

Signature:

Rank:

Designation:

President

Members (i)

(ii)

Station:

Date:

Station:

Date:

The candidate must make the statement required below prior to his/her medical examination and must sign the declaration appended thereto. His attention is specially directed to the warning contained in the note below:-

1. State your name in full
2. State your age and date of Birth
3. (a) Have you ever had small-pox intermittent or any other fever, enlargement or suppuration of glands, spitting of blood, asthma, inflammation of lungs, heart disease fainting attacks, rheumatism, appendicitis?

OR

- (b) Any other disease or accident requiring confinement to bed and medical or surgical treatment?
4. When were you last vaccinated
5. Have you or any of your near relation been afflicted with consumption, serofula gout, asthma, fits, epilepsy or insanity?
6. Have you suffered from any form of nervousness due to over work or any other cause?
7. Furnish the following details concerning your family

Father's age, if living and state of health

Father's age, if living and state of health (1)	Father's age at death and cause of death (2)	Number of brothers living, their ages and state of health. (3)	Number of brothers dead, their ages at and cause of death (4)

Mother's age, if living and state of health (1)	Mother's age at death and cause of death (2)	Number of sisters living, their ages and state of health. (3)	Number of sisters dead, their ages at and cause of death (4)

I declared all the above answers to be, to the best of my belief, true and correct,

Candidate's Signature

Note:- The candidate will be held responsible for the accuracy of the above statement. by wilfully suppressing any information he will incur the risk of losing the appointment and if appointed, of forfeiting all claim to superannuation allowance or gratuity

ANNEXURE – IV**COMPUTER BASED TEST (CBT)**
IMPORTANT INSTRUCTIONS
OBJECTIVE TYPE

- a) One question will be displayed on the screen at a time.
- b) Time available for you to complete the examination will be displayed through a countdown timer in the top right-hand corner of the screen. It will display the remaining time as **Time Left**. At the beginning of exam, timer will show 180 minutes (240 minutes for Differently Abled candidates with scribe) which will reduce gradually with passage of time. When the timer reaches zero, the examination will end by itself and your examination will be submitted by the system automatically.

c) Question Number Box:

1. Question Number Box displayed on the right side of the screen will show the status of each question using one of the following symbols:



You have not visited the question yet.



You have not answered the question.



You have answered the question.



You have NOT answered the question, but have marked the question for review.





You have answered the question and marked for review. This will be considered for evaluation.

The 'Marked for Review' status for a question simply indicates that you would like to look at that question again.

2. You can click on the ">" arrow which appears to the left of question number box to minimize the question number box. This will enable you to view the question on a bigger area of the screen. To view the question number box again, you can click on "<" arrow which appears on the right side of the screen.



You can click on  to navigate to the bottom and  to navigate to the top of the question area, without scrolling.



3. The summary of number of questions answered, not answered, not visited, marked for review and answered and marked for review will be displayed above the question number box.

d) Answering a Question

- i) The questions will appear on the screen in ascending order, which can be answered one by one.
- ii) To select your answer of a question, click on the button of one of the options.
- iii) **Click on Save and Next button after answering every question to save your answer.** Otherwise your answer will not be saved.
- iv) To deselect your chosen answer, click on the button of the chosen option again or click on the **Clear Response** button.

e) Instruction for enlarging images

To view the image provided in the question in a bigger size, click on the image and rotate the scrolling wheel on the mouse.

Any attempt of malpractice found, will render you liable to such action or penalty as Commission may decide.

ANNEXURE - V**TENTATIVE TIMELINE FOR THE RECRUITMENT PROCESS**

Sl. No.	Process	Timeline
1.	Last date upto which the Online Application can be edited/ submitted/ payment of fees can be made	08.12.2023
2.	Online Application Correction Window period	From 13.12.2023 12.01 A.M to 15.12.2023 11.59 P.M
3.	Last date upto which the applicants are permitted to upload/ re-upload the documents	25.01.2024
4.	Publication of Examination (CBT Method) Results	March 2024
5.	Certificate Verification / Oral Test	April 2024
6.	Counselling	April 2024

Secretary