



GOVERNMENT OF SIKKIM  
COOPERATION DEPARTMENT  
TADONG-737102

No. 43/COOP.

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**NOTIFICATION**

Rules for open competitive examination to be conducted by the Sikkim Public Service Commission in 2014 for selection of candidates for appointment to the post of Cooperative Inspector and Cooperative Auditor are published for general information.

1. The number of vacancies to be filled up after the examination will be specified in the Notice to be issued by the Sikkim Public Service Commission.
2. The examination will be conducted by the Sikkim Public Service Commission according to syllabus and procedure as indicated in the Appendix I to these Rules.
3. The date and place of examination will be fixed by the Sikkim Public Service Commission.
4. Candidate must write the answers in his/her own hand. Under no circumstances will he/she be allowed the help of a scribe to write the answers.
5. A candidate must pay fees as may be prescribed by the Commission.
6. The decision of the Commission as to the eligibility of a candidate for admission to the examination shall be final.
7. No candidate will be admitted to the examination unless he/she holds a certificate of admission issued by the Commission.
8. A candidate who is or has been declared by the Commission to be guilty or any attempt on his part to obtain support for his candidature by any means shall render him liable to be disqualified for admission to the competitive examination.
9. The Commission shall have the discretion to fix the qualifying marks in any or all subjects in the written examination.
10. A candidate, who obtains such minimum qualifying marks in the written examination, as may be fixed by the Commission, shall be called for personality test. In the personality test, there will be a minimum of 50 marks or as assigned by the Commission at their discretion.

11. The form and manner of announcement of result of the examinations shall be decided by the Commission. The Commission will not enter into any correspondence with any candidate regarding results.

12. After the examination and interview, the names of the successful candidates will be arranged by the Commission in the order of merit based on marks awarded to each candidate. Candidates shall be considered for appointment to the available vacancies in the order in which their names appear in the list.

13. A candidate who is or has been declared by the Commission guilty, of impersonation or of submitting false and fabricated documents which have been tampered with or of making statements which are incorrect or false or of suppressing material information or of attempting to use unfair means in the examination hall or otherwise, of resorting to any other irregular or improper means for obtaining admission to the examination hall may, in addition to rendering himself liable to criminal prosecution, be debarred:-

- (a) By the Commission permanently or for specified period for admission to any examination or for specified period for admission to any examination or appearance at any of the interviews held by the Commission for selection of candidates,
- (b) By the State Government from any employment under them.

14. Success in the examination confers no right to appointment unless Government is satisfied after such enquiry as may be considered necessary that a candidate having regard to his/her character and antecedents is suitable in all respects for appointment.


15. A candidate must be in good health and free from any physical defect likely to interfere with the discharge of his duties as an official of the service. A candidate who (after such medical examination as may be prescribed by the competent authority) is found not to satisfy these requirements will not be appointed.

16. If a candidate's handwriting is not legible, deduction may be made on this account from the total marks otherwise accruing to him/her.

17. Credit will be given for good English/Nepali language competency.

18. No traveling and daily allowance will be paid for the journey performed in connection with the examination, interview and medical examination. All other matters not specified or for which no provision has been made in these rules shall be regulated by rules and orders applicable to the Service to which recruitments are being made.

19. The candidate must obtain the qualifying marks decided by Sikkim Public Service Commission in the written Examination. Main subject, his/her obtaining a high marks in English and General Knowledge but failing in Main Subject shall render him disqualified for consideration to be called for interview.

  
Registrar  
Department of Co-operation  
REGISTRAR CO-OPERATIVE SERVICE  
COOPERATION DEPARTMENT  
Govt. of Sikkim



## APPENDIX-I

### RULES RELATING TO THE SUBJECTS AND STANDARDS OF THE COMPETITIVE EXAMINATION OF CANDIDATES FOR THE POST OF COOPERATIVE INSPECTOR AND COOPERATIVE AUDITOR

1. (i) The examination shall include compulsory and optional subjects and every candidate shall take all the compulsory subjects and one of the optional subjects.  
(ii) A candidate shall specify in his application form the optional subject he desires to take, but may intimate any change of intention to the Secretary, Sikkim Public Service Commission not later than the date prescribed for the payment of the examination fee.
2. A candidate shall answer the papers in English only.
3. No candidate shall be considered to have qualified the written examination unless he obtains atleast 45% marks in the aggregate of all the subjects.

Provided that the number of candidates to be called for the viva-voce test after a particular written examination shall be determined by the Sikkim Public Service Commission at its discretion, and that this number shall, as far as possible be restricted five times the number of vacancies notified for recruitment through that examination.

4. The compulsory and optional subjects and maximum marks fixed for each subject shall be as shown in the statement below:-

#### COMPULSORY SUBJECTS

SL.NO.	SUBJECTS		MAXIMUM MARKS
1.	General English	=	100 Marks
2.	General Knowledge	=	100 Marks
3.	One Optional paper	=	200 Marks
	Total	=	400 Marks
4.	Viva-Voce/Personality Test	=	50 Marks

#### OPTIONAL SUBJECTS

1. Economics
2. Commerce
3. Business Management
4. Cooperation

NOTE: (i) The standards and contents of papers in general, shall be similar to those of Degree level, i.e. B.A. or B.Com. etc. Examination of a recognized Indian University.

(ii) "General English and General Knowledge papers shall be of two hours duration and the optional papers of three hours duration.

(iii) Knowledge of customs, manners and one of the languages viz; Sikkimese Bhutia, Lepcha, Limbu and Nepali and suitability for appointment in peculiar conditions prevailing in Sikkim shall be considered as desirable qualification.

5. If a candidate's handwriting is not easily legible, a deduction may be made in this account from the total marks otherwise accruing to him/her.

6. Credit will be given for good English including orderly, effective and exact expression combined with economy of words in all subjects examination and not only in subjects, which are especially devoted to English.

NOTE : In the event of a tie, order of merit shall be determined in accordance with the highest marks accrued in the written examination and should the marks in the written examination of the candidates who tie be equal, then the order of merit shall be in accordance with the highest marks obtained by such candidates in the aggregate of compulsory subject.

## DETAILED SYLLABUS FOR THE POST OF COOPERATIVE INSPECTOR COMPETITIVE EXAMINATION

### ENGLISH:

Candidate will be required to answer questions designed to test their understanding of English and workman like use of words. The patterns of questions would be broadly as follows:-

1. Comprehension of given passage.
2. Precise writing
3. Usages and Vocabulary
4. Short essay.

### GENERAL KNOWLEDGE:

Knowledge of current events of National and International importance and of such matter of everyday observation and experience in their scientific as may be expected of any educated persons who has not made a special study of any scientific subject. The paper will also include questions on Modern History (from 1857 onwards) of India, Indian culture Indian policy, Indian economy and Geography without special nature as candidates should be able to answer without Special Study and questions on the teachings of Mahatma Gandhi.

### VIVA-VOCE:

The candidates will be interviewed by the Commission who will have before them a record of his career. He will be asked questions on matters of general interest. The object of the interview is to assess the personal suitability of the candidate for the service, or service for which he has applied to the Commission.

The test is intended to judge the mental caliber of candidate. In broad terms, this is really an assessment of not only his intellectual qualities but also social traits and his interest in current affairs. Some of the qualities to be judged are mental alertness, critical powers of assimilation, care and logical exposition, balance of judgement, variety and depth of interest, ability for social cohesion and leadership intellectual and moral integrity.

### OPTIONAL SUBJECTS:

#### ECONOMICS

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

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

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

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

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

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



## **COMMERCE**

### **Accounting:**

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

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

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

Final Accounts of non profit organization.

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

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

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

### **Auditing:**

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

### **Business Organisation:**

Distinctive features of different forms of business organization.

#### **Sole Proprietor:**

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

Joint Stock Company – Concept, characteristics, types.

Cooperative and State ownership forms of organizations.

Types of securities and methods of their issue.

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

Business combinations, control of Monopolies. Problems of modernization of industrial enterprises. Social Responsibility of business.

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

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

**Management:**

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

Coordination – Concept, types, methods.

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

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

Management of change, Crisis Management.

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

Impact of Organisation and Methods (O&M)

**Company Law:**

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

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

Accounts and Audit of Companies.

Company Secretary – role and functions – qualifications for appointment.

**BUSINESS MANAGEMENT**

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

**COOPERATION**

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

**Book Keeping and Accountancy:**

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

**Journal and Day Book:**

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

**Cash Book:**

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

**Sales and Purchase Book:**

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

**Ledger and Trial Balance:**

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

**Bank Reconciliation Statement:**

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

**Final Account in Cooperatives:**

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

**Audit Classification:**

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

**Audit Compliance:**

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