

UTTAR PRADESH SUBORDINATE SERVICES SELECTION COMMISSION

UPSSSC Auditor & Assistant Accountant Syllabus 2026

Lekha Pareekshak & Sahayak Lekhakaar | Advertisement No. 14-Exam/2026

1,829

Total Posts

3 Parts

Exam Structure

100 Marks

100 Questions

2 Hours

Duration

1/4

Neg. Marking

PART 1 — 65 Marks

Audit, Final Accounts
& Fundamentals of Accounting

PART 2 — 15 Marks

Computer & Information
Technology

PART 3 — 20 Marks

General Knowledge
of Uttar Pradesh

ELIGIBILITY: PET-2025 Score Card + B.Com / Graduation + O Level Computer Certificate

Notification

3 June 2026

Apply Online

14 Jul - 3 Aug 2026

Amendment

Till 10 Aug 2026

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Complete Subject-wise Guide | Updated: June 2026 | Official Source: upsssc.gov.in

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1. Exam Overview & Key Highlights

Parameter	Details
Conducting Body	Uttar Pradesh Subordinate Services Selection Commission (UPSSSC), Lucknow
Advertisement No.	14-Exam/2026 (Vigyan Sankhya-14-Pariksha/2026)
Post Names	Auditor (Lekha Pareekshak) & Assistant Accountant (Sahayak Lekhakaar)
Total Vacancies	1,829 Posts across various departments of Uttar Pradesh Government
Notification Date	3 June 2026
Application Window	14 July 2026 to 3 August 2026 (online at upsssc.gov.in)
Amendment / Fee Reconciliation	Last date: 10 August 2026
Application Fee	Rs. 25/- (online processing charge only — all categories: UR, OBC, SC, ST)
Age Limit	Minimum 21 years, Maximum 40 years (as on 01 July 2026); relaxation as per UP Govt. rules
Educational Qualification	Bachelor's Degree in Commerce (B.Com) OR Post-Graduate Diploma in Accountancy; Knowledge of Accountancy at Accountant level; O Level Computer Diploma from a Govt.-recognised institution
PET Requirement	Must have appeared in UPSSSC PET-2025 and possess a valid PET-2025 Score Card — mandatory
Exam Type	Main Examination (written) — Offline OMR-based, Objective MCQ
Total Marks	100 Marks
Total Questions	100 Questions
Exam Duration	2 Hours (120 minutes)
Negative Marking	Yes — 1/4 mark (0.25) deducted per wrong answer
Exam Language	Hindi & English (Bilingual)
Official Website	upsssc.gov.in

2. Selection Process

Stage	Description	Nature
Stage 1	UPSSSC PET-2025 (Preliminary Eligibility Test)	Already completed — Score Card required to apply
Stage 2	Online Application Submission (14 Jul – 3 Aug 2026)	Registration & eligibility screening

Stage 3	Main Written Examination — 100 Questions, 100 Marks, 2 Hours, OMR Offline	Key selection stage — merit list based on this
Stage 4	Document Verification	Final eligibility confirmation — qualifying

Important: Only candidates with a valid UPSSSC PET-2025 Score Card are eligible to apply. The final merit list is prepared entirely based on Main Exam marks. Document Verification is a qualifying step only.

3. Vacancy Distribution — Key Departments

A total of 1,829 vacancies are distributed across multiple departments of the Uttar Pradesh Government. Key department-wise details (refer to official notification for full list):

Department	Post Name	Approx. Vacancies
Directorate of Internal Audit, UP	Auditor (Lekha Pareekshak)	Major share
U.P. State Legal Services Authority	Assistant Accountant	Included
Various UP Government Departments	Auditor / Asst. Accountant	Distributed
Finance & Accounts Departments, UP	Auditor / Asst. Accountant	Included
Other State Government Bodies	As per notification	Remaining posts
TOTAL (All Departments)	Auditor & Assistant Accountant	1,829

Note: For complete department-wise vacancy breakup and category-wise distribution (UR/OBC/SC/ST/EWS), refer to the official notification at upsssc.gov.in.

4. Exam Pattern & Marking Scheme

Part	Subject	Questions	Marks	Weightage	Time (Approx.)
Part 1	Audit, Final Accounts & Fundamentals of Accounting	65	65	65%	~80 min
Part 2	Computer & Information Technology (IT Knowledge)	15	15	15%	~20 min
Part 3	General Information of Uttar Pradesh (UP GK)	20	20	20%	~20 min
TOTAL	All 3 Parts Combined	100	100	100%	2 Hours

Correct Answer	Wrong Answer	Unattempted / Skipped
+1 Mark	-0.25 Marks	0 Marks
1 mark per question correct	1/4 mark deducted per wrong answer	No penalty for skipping

Strategy note: With 1/4 negative marking, do NOT guess randomly. Only attempt a question when you can eliminate at least 2 options confidently. Skip genuinely unknown questions.

5. PART 1 — Audit, Final Accounts & Fundamentals of Accounting

65 Questions | 65 Marks | 65% Weightage

65 Questions
65 Marks

~80 minutes

HIGHEST PRIORITY — Core subject for Commerce graduates

5.1 Book-Keeping & Fundamentals of Accounting

Double Entry System	Every transaction has two aspects — debit and credit. Rules: Personal, Real, and Nominal accounts. Dr/Cr rules for each type.
Journal	Books of prime/original entry. Format: Date Particulars L.F. Dr. Amount Cr. Amount. Narration below each entry.
Ledger	Secondary book of accounts. T-format accounts. Posting from journal. Balancing ledger accounts (Dr/Cr balance).
Trial Balance	List of ledger balances to check arithmetic accuracy. Methods: Total method, Balance method. Does not ensure accuracy of all errors.
Subsidiary Books	Cash Book (single/double/triple column), Petty Cash Book, Purchase Book, Sales Book, Purchase Returns, Sales Returns, Bills Receivable/Payable.
Bank Reconciliation Statement (BRS)	Reconcile bank balance as per cash book vs passbook. Causes of difference: unrepresented cheques, uncleared deposits, bank charges, interest, errors.

Rectification of Errors

• Errors of Omission — transaction completely omitted from books	• Errors of Commission — posted to wrong amount or account
• Errors of Principle — wrong classification (revenue vs capital)	• Compensating Errors — errors that offset each other
• Rectification before Trial Balance — direct journal entries	• Rectification after Trial Balance — use of Suspense Account
• Effect of errors on profit and capital — exam-favourite topic	• One-sided vs two-sided errors — identification and rectification

Depreciation

Straight Line Method (SLM)	Fixed amount each year. Formula: $(\text{Cost} - \text{Scrap Value}) \div \text{Useful Life}$. Asset shown at reducing book value.
Written Down Value (WDV) / Diminishing Balance	Fixed % on book value each year. Higher depreciation in early years. Used for tax purposes.
Sum of Years Digits (SYD)	Accelerated method. Depreciation = $(\text{Remaining Life} \div \text{SYD}) \times \text{Depreciable Cost}$.
Units of Production Method	Based on actual output. Depreciation = $(\text{Cost} - \text{Scrap}) \div \text{Total Units} \times \text{Units Produced}$.
Revaluation Method	For loose tools, etc. — assets revalued annually; difference is depreciation.
Annuity & Sinking Fund Methods	Theoretical methods — annuity considers interest, sinking fund accumulates investment.

5.2 Audit & Government Financial Rules

Introduction to Audit	Definition, objectives, and importance of audit. Financial audit vs Management audit. Independent examination of financial statements.
Types of Audit	Statutory Audit, Internal Audit, Government Audit, Tax Audit, Performance Audit, Concurrent Audit, Forensic Audit.
Internal Audit	Purpose: detect errors and fraud before external audit. Scope, independence, and relationship with management.
Comptroller & Auditor General (CAG)	Constitutional authority (Art. 148–151). Role as Supreme Audit Institution of India. Reports to Parliament. Audits Union, States, and government companies.
Audit Evidence	Types: inspection, observation, inquiry, confirmation, recalculation, analytical procedures. Sufficiency and appropriateness of evidence.
Audit Report	Types: Unqualified (clean), Qualified, Adverse, Disclaimer. Components of audit report. Communication to management.
Vouching	Examination of documentary evidence supporting transactions. Vouching of receipts, payments, sales, purchases.
Verification of Assets	Physical verification of fixed assets, stocks, investments, debtors, cash. Test of existence, ownership, valuation.
Provision for Bad Debts	Specific provision (identified doubtful debts) vs general provision (% on debtors). Accounting treatment in P&L; and Balance Sheet.

Government Financial Rules (GFR)

• General Financial Rules (GFR) — applicability and scope	• Responsibility of Drawing & Disbursing Officers (DDO)
• Principles of financial propriety and financial discipline	• Sanctions — administrative, financial, and technical sanctions
• Budget — Consolidated Fund, Contingency Fund, Public Account	• Annual Financial Statement (AFS) — Union Budget structure
• Appropriation Accounts — control of government expenditure	• Treasury Rules — receipts and payments procedure
• Pay and Allowances — leave salary, TA/DA claims	• Store Purchase Rules — procurement, inspection, custody
• Government Accounting — Fund-based accounting principles	• CAG's Audit Reports on Government Accounts (Union & States)

5.3 Final Accounts & Advanced Accounting

Final Accounts — Trading, P&L; Account & Balance Sheet

Trading Account	Gross Profit/Loss calculation. Opening stock, Purchases, Direct expenses, Closing stock. Carriage inward, Wages, Factory expenses.
Profit & Loss Account	Net Profit/Loss. All indirect expenses (admin, selling, financial) and indirect incomes. Gross Profit transferred from Trading A/c.

Balance Sheet	Financial position statement. Assets: Fixed, Current, Intangible. Liabilities: Capital, Long-term, Current. ASSETS = LIABILITIES + CAPITAL.
Adjustment Entries	Outstanding expenses (accrued but not paid), Prepaid expenses (paid in advance), Outstanding income (earned but not received), Prepaid income (received in advance).
Valuation of Closing Stock	Lower of Cost or Net Realizable Value (NRV) — AS 2. FIFO, LIFO, Weighted Average methods. Impact on profit.
Capital vs Revenue Expenditure	Capital: creates asset or reduces liability, benefits >1 year. Revenue: day-to-day expenses, benefits within year. Mixed: deferred revenue expenditure.

Partnership Accounts

• Partnership deed — contents and importance	• Capital accounts: Fixed vs Fluctuating capital method
• Profit sharing ratio — calculation and application	• Admission of new partner — goodwill treatment, revaluation of assets
• Retirement of partner — settlement of accounts	• Death of partner — executor's account
• Dissolution of partnership firm — realisation account, cash distribution	• Goodwill — nature, factors, methods of valuation (Avg. Profit, Super Profit, Capitalisation)

Company Accounts

• Types of shares: Equity and Preference shares	• Issue of shares at par, premium, and discount
• Calls in arrears and calls in advance	• Forfeiture and reissue of shares
• Issue of debentures — types and redemption methods	• Reserves & Surplus — Capital Reserve, Revenue Reserve, Secret Reserve
• Final accounts of companies under Companies Act	• Dividend — interim vs final dividend; dividend policy
• Buyback of shares — conditions and accounting treatment	• Liquidation of companies — preferential payments

Other Advanced Topics

• Bills of Exchange — drawer, drawee, payee; discounting, endorsement, dishonour	• Consignment Accounts — consignor/consignee; normal loss, abnormal loss; valuation of unsold stock
• Hire Purchase Accounts — HP price, cash price, interest; default and repossession	• Non-Profit Organisations (NPO) — Receipts & Payments, Income & Expenditure, Balance Sheet
• Ratio Analysis — Liquidity (Current, Quick), Solvency (D/E, Interest Cover), Profitability (GPR, NPR, ROE)	• Fund Flow Statement — sources and uses of working capital
• Cash Flow Statement — operating, investing, financing activities (AS 3 / Ind AS 7)	• Single Entry System / Incomplete Records — Statement of Affairs method
• Self-Balancing Ledgers — Debtors Control Account, Creditors Control Account	• Branch Accounts — Dependent branch, Independent branch, Foreign branch

5.4 Banking, RTGS, NEFT & e-Banking

Types of Banks	Central Bank (RBI), Commercial Banks (SBI, PNB etc.), Cooperative Banks, Regional Rural Banks (RRBs), Development Finance Institutions, Payment Banks.
RBI — Reserve Bank of India	Functions: Issue of currency, banker to government, lender of last resort, credit control, foreign exchange management. Monetary policy tools.
Monetary Policy Tools	Repo Rate, Reverse Repo Rate, CRR (Cash Reserve Ratio), SLR (Statutory Liquidity Ratio), Bank Rate, Open Market Operations (OMO), MSF.
Types of Bank Accounts	Savings Account, Current Account, Recurring Deposit (RD), Fixed Deposit (FD), NRI Accounts (NRE, NRO, FCNR). Features and differences.
RTGS — Real Time Gross Settlement	Minimum Rs. 2 lakh. Real-time settlement of large-value transactions. No upper limit. Available 24×7 since December 2020.
NEFT — National Electronic Funds Transfer	No minimum amount. Settled in batches. Available 24×7 (since Dec 2019). Used for retail transactions below RTGS threshold.
IMPS — Immediate Payment Service	Immediate interbank transfer. Available 24×7. Limit: usually up to Rs. 5 lakh per transaction. Works on mobile/internet banking.
UPI — Unified Payments Interface	Mobile payment system by NPCI. Instant fund transfer using VPA. UPI 2.0 features. Major apps: PhonePe, GPay, Paytm, BHIM.
e-Banking / Internet Banking	Online account management, fund transfers, bill payments, statement download. Two-factor authentication. HTTPS security.
Mobile Banking	Banking via mobile app. Features: balance check, fund transfer, cheque book request, FD opening, loan applications.
Cheque Truncation System (CTS)	Electronic clearing — cheque image sent electronically. Reduces physical movement of cheques. Faster clearing.
Demand Draft (DD)	Pre-paid instrument issued by bank. Safe mode of payment. Types: at-par DD, outstation DD. Stop payment not possible on DD.
Letters of Credit (LC)	Bank guarantee for international trade. Types: Revocable, Irrevocable, Confirmed. Documentary credit.
Bank Guarantee	Commitment by bank to pay specified amount if customer defaults. Performance guarantee, advance payment guarantee, bid bond.

5.5 Taxation — GST & Income Tax Basics

Goods & Services Tax (GST)

GST Overview	Comprehensive indirect tax replacing VAT, Excise, Service Tax etc. Implemented 1 July 2017. "One Nation, One Tax" concept. Dual structure: CGST + SGST or IGST.
GST Slabs	0% (essential items), 5% (basic necessities), 12% (standard goods), 18% (most services and goods), 28% (luxury/sin goods). HSN codes classify goods.
Types of GST	CGST: Central GST (intra-state supply — to Centre). SGST: State GST (intra-state — to State). IGST: Integrated GST (inter-state — to Centre then distributed).

Input Tax Credit (ITC)	Credit of GST paid on purchases/inputs can be set off against GST payable on output. Conditions for claiming ITC. Blocked credits under Section 17(5).
GST Registration	Mandatory if turnover > Rs. 40 lakh (goods) / Rs. 20 lakh (services). GSTIN: 15-digit identifier. Composition scheme for small taxpayers.
GST Returns	GSTR-1 (outward supplies), GSTR-3B (monthly summary), GSTR-9 (annual return), GSTR-2A/2B (auto-populated ITC details). Filing deadlines.
GST Council	Constitutional body (Art. 279A). Chaired by Finance Minister of India. Representatives of all states. Recommends GST rates and policies.
E-Way Bill	Electronic document required for movement of goods worth > Rs. 50,000. Generated on e-waybill portal. Validity depends on distance.

Income Tax — Basics (TDS & Key Provisions)

<ul style="list-style-type: none"> • Five Heads of Income: Salary, House Property, Business/Profession, Capital Gains, Other Sources 	<ul style="list-style-type: none"> • Assessment Year vs Previous Year: Income earned in PY is taxed in AY (next financial year)
<ul style="list-style-type: none"> • Gross Total Income (GTI) vs Total Income (after deductions under Chapter VI-A) 	<ul style="list-style-type: none"> • Deductions under Section 80C (max Rs. 1.5 lakh) — LIC, PPF, ELSS, Home Loan Principal
<ul style="list-style-type: none"> • Section 80D: Health Insurance Premium deduction 	<ul style="list-style-type: none"> • TDS — Tax Deducted at Source: Sec 194C (contractors), 194I (rent), 194J (professionals), 192 (salary)
<ul style="list-style-type: none"> • TDS rates and thresholds — commonly asked topics in accounting exams 	<ul style="list-style-type: none"> • PAN (Permanent Account Number) — mandatory for financial transactions above threshold
<ul style="list-style-type: none"> • Form 16 (salary TDS certificate), Form 26AS (tax credit statement) 	<ul style="list-style-type: none"> • Advance Tax — due dates: 15 June (15%), 15 Sep (45%), 15 Dec (75%), 15 Mar (100%)
<ul style="list-style-type: none"> • Tax Audit under Section 44AB — who needs it and threshold limits 	<ul style="list-style-type: none"> • New vs Old Tax Regime: New regime — lower slab rates but no deductions

6. PART 2 — Computer & Information Technology

15 Questions | 15 Marks | 15% Weightage

15 Questions

15 Marks

~20 minutes

O Level diploma standard + Modern tech awareness required

6.1 Basic Computer Concepts & Hardware

• History & generations of computers (1st to 5th generation)	• Types: Supercomputer, Mainframe, Mini, Micro, Personal Computer
• Components: CPU (ALU, CU, Registers), Memory, I/O devices	• Primary Memory: RAM (volatile) vs ROM (non-volatile), Cache memory
• Secondary Storage: HDD, SSD, USB Flash Drive, DVD, Cloud storage	• Input Devices: Keyboard, Mouse, Scanner, Touchscreen, Microphone, Webcam
• Output Devices: Monitor (CRT, LCD, LED), Printer (Laser, Inkjet, Dot Matrix)	• Number Systems: Binary (Base 2), Octal (Base 8), Decimal (Base 10), Hexadecimal (Base 16)
• Conversions between number systems — binary to decimal, decimal to binary etc.	• Units: Bit, Byte, KB, MB, GB, TB, PB — conversion and relationships

6.2 Operating System & Word Processing

Operating System (OS)	Functions: process management, memory management, file management, device management, security. Examples: Windows, Linux, macOS, Android, iOS.
Microsoft Windows	Desktop, Taskbar, Start Menu, Control Panel, File Explorer (Windows Explorer). Keyboard shortcuts: Ctrl+C, Ctrl+V, Ctrl+Z, Alt+F4, Win+D.
MS Word (Word Processing)	Creating, editing, formatting documents. Features: Mail Merge, Track Changes, Macros, Headers/Footers, Table of Contents, Styles, Templates.
Document Formatting	Font type/size/color, Bold/Italic/Underline, Paragraph spacing, Margins, Page orientation (Portrait/Landscape), Page borders.
MS Word Tables	Insert, delete, merge, split cells. Borders and shading. Converting text to table. Formulas in tables.
Printing & Page Setup	Page size (A4, A3, Letter), Print preview, Print settings (copies, pages, orientation). PDF creation from Word.

6.3 Spreadsheets, Internet & e-Banking

MS Excel Basics	Cells, Rows, Columns, Worksheets, Workbooks. Cell referencing: Relative (A1), Absolute (\$A\$1), Mixed (\$A1, A\$1).
Excel Formulas	SUM, AVERAGE, COUNT, COUNTA, MAX, MIN, IF, VLOOKUP, HLOOKUP, INDEX, MATCH, SUMIF, COUNTIF. Nested formulas.
Excel Charts	Bar chart, Pie chart, Line chart, Column chart. Creating, formatting, and interpreting charts.
Excel Data Features	Sort, Filter, Pivot Table, Data Validation, Conditional Formatting, Data Analysis ToolPak.

Internet & WWW	Internet protocols: HTTP, HTTPS, FTP, SMTP, POP3, IMAP. Domain names, IP addresses, DNS. Web browsers: Chrome, Firefox, Edge.
Email & Communication	Email composition, CC, BCC, attachments. Phishing awareness. Official email etiquette. Government email (gov.in domain).
e-Banking Security	SSL/TLS encryption, HTTPS. Two-factor authentication (2FA). OTP (One-Time Password). CAPTCHA. Password security best practices.
Cyber Crimes & IT Act	IT Act 2000 & Amendment 2008. Section 66 (computer related offences), Section 67 (obscene content), Section 43 (unauthorised access). CERT-In.

6.4 Emerging Technologies — AI, ML, IoT, Big Data, Cloud

Artificial Intelligence (AI)	Simulation of human intelligence in machines. Types: Narrow AI, General AI, Super AI. Applications: chatbots, image recognition, fraud detection, recommendation systems.
Machine Learning (ML)	Subset of AI — systems learn from data without explicit programming. Types: Supervised, Unsupervised, Reinforcement learning. Algorithms: Decision Tree, Neural Networks.
Deep Learning	Multi-layered neural networks. Powers image recognition (CNNs), NLP (Transformers), self-driving cars. Requires large datasets and GPU processing.
Internet of Things (IoT)	Network of physical devices (sensors, cameras, appliances) connected via internet. Smart homes, smart cities, industrial IoT. Protocols: MQTT, CoAP.
Big Data	Data characterised by Volume, Velocity, Variety, Veracity, Value (5 Vs). Tools: Hadoop, Spark, MapReduce. Analytics: descriptive, predictive, prescriptive.
Cloud Computing	On-demand computing resources over internet. Models: SaaS, PaaS, IaaS. Types: Public, Private, Hybrid cloud. Providers: AWS, Azure, Google Cloud. India: MeghRaj.
Blockchain	Decentralised, distributed ledger technology. Immutable records. Applications: cryptocurrency, supply chain, voting, land records. Smart contracts.
Cybersecurity Concepts	Malware (virus, worm, ransomware, spyware, Trojan). Firewall, Antivirus, Encryption, VPN, Digital Signature, PKI. Penetration testing.

7. PART 3 — General Knowledge of Uttar Pradesh

20 Questions | 20 Marks | 20% Weightage

20 Questions

20 Marks

~20 minutes

Focus: UP Economy, Finance schemes, History & Administration

UP History

Ancient UP	Ayodhya (birthplace of Lord Ram), Mathura (Krishna), Varanasi (Kashi — oldest living city), Prayagraj (Triveni Sangam). Kosala, Vatsa, Kuru, Panchala Mahajanapadas. Maurya Empire — Emperor Ashoka.
Medieval UP	Kannauj as cultural centre. Delhi Sultanate extended to UP. Mughal rule — Agra as capital under Akbar, Jahangir, Shah Jahan. Taj Mahal (1631–1648). Awadh Nawabs (Lucknow).
1857 and Modern Era	Meerut — starting point of 1857 Revolt. Key leaders: Mangal Pandey, Begum Hazrat Mahal, Rani Laxmi Bai (Jhansi). Lucknow Pact (1916). UP's role in freedom movement. Jawaharlal Nehru, Lal Bahadur Shastri from UP.

UP Geography

Physical Features	Part of Indo-Gangetic Plain (largest state by population). Himalayan foothills in north. Vindhya range in south. Terai region — dense forests, wildlife.
Rivers	Major rivers: Ganga, Yamuna, Ghaghra, Gomti, Rapti, Betwa, Ken, Chambal, Son. River-based cities: Varanasi (Ganga), Lucknow (Gomti), Agra (Yamuna), Prayagraj (Sangam).
Administrative Divisions	75 districts, 18 Divisions (Mandals), 826 Tehsils, 59,163 villages. Largest district by area: Lakhimpur Kheri. Most populous: Allahabad (Prayagraj). Capital: Lucknow.
Borders	UP shares borders with: Uttarakhand (N), Nepal (N), Bihar (E), Jharkhand (SE), Chhattisgarh (S), MP (SW), Rajasthan (W), Haryana (NW), Delhi (NW), Himachal Pradesh (NW).

UP Economy & Finance

UP GDP & Economy	Second largest economy among Indian states (after Maharashtra). Agriculture: sugarcane (largest producer), wheat, rice, potato. Food processing, leather (Agra), handicrafts.
UP Budget & Finance	State budget preparation, fiscal deficit, FRBM Act. UP Finance Commission. Revenue receipts vs capital receipts. Consolidated Fund of UP.
Industrial Clusters	Noida/Greater Noida: IT, electronics. Kanpur: leather, textiles. Agra: footwear, Taj Mahal tourism. Moradabad: brassware. Firozabad: glass/bangles. Varanasi: silk sarees, Banarasi brocade.
One District One Product (ODOP)	Scheme to promote unique products of each district — Lucknow (chikankari), Varanasi (silk), Aligarh (locks), Mirzapur (carpets), Bhadohi (carpets), Meerut (sports goods).

UP Government, Polity & Administration

Legislature	Vidhan Sabha: 403 seats (largest in India); Vidhan Parishad: 100 seats (upper house). Governor as constitutional head. Chief Minister as head of government.
UP Administration	Revenue administration: District Tehsil Block Gram Panchayat. DM (District Magistrate), SDM, Tehsildar, Lekhpal. Land records maintained by Lekhpal.
UP Finance & Accounts Department	Directorate of Internal Audit, Directorate of Accounts & Entitlement, Finance Department. Role of Auditor and Assistant Accountant in UP Govt. departments.
UP Police Administration	DGP at top. Zones Ranges Districts. SSP/SP in each district. SHO at police station level. UP Police Act.
Local Government	Urban: Municipal Corporation (Nagar Mahapalika), Municipal Council, Nagar Panchayat. Rural: Zila Panchayat, Kshetra Panchayat, Gram Panchayat (74th Amendment).

UP Government Schemes & Current Affairs

Flagship Schemes	Mukhyamantri Kanya Sumangala Yojana (girl child welfare), UP Scholarship (pre & post matric), UP Free Tablet/Smartphone Scheme, Kisan Karj Maafi (loan waiver).
Economic Schemes	ODOP (One District One Product), UP StartUp Policy, Invest UP, PM Kisan Samman Nidhi, PM Awas Yojana in UP, PM Gati Shakti in UP.
Infrastructure	Purvanchal Expressway, Bundelkhand Expressway, Ganga Expressway, Metro Rail (Lucknow, Kanpur, Agra, Varanasi in progress), Jewar International Airport.
Tourism & Heritage	UNESCO Heritage: Taj Mahal, Agra Fort, Fatehpur Sikri. Kumbh Mela (Prayagraj — UNESCO intangible heritage). Ram Mandir, Ayodhya (December 2023 consecrated).
UP Current Affairs 2025-26	Recent government initiatives, appointments, summits hosted in UP, UP's performance in national indices, new industrial policies, budget highlights.

8. Preparation Strategy & Study Tips

01

Master Part 1 First — It's 65% of the Exam

Part 1
Journal
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02

Be Cautious with Negative Marking (1/4 deduction)

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03

Part 2 — Computer (15 Marks) is Easy Marks

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04

Part 3 — UP GK (20 Marks) — Smart Selective Study

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05

Daily Study Schedule (Recommended)

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hours,

06

Solving Previous Year Papers & Mock Tests

Solve p
papers
minute

9. Recommended Books & Study Resources

Subject	Book / Resource	Author / Publisher	Best For
Accounting	Advanced Accountancy Vol. 1 & 2	R.L. Gupta & M. Radhaswamy (Sultan Chand)	Best standard reference — all accounting topics comprehensively covered
Accounting	Financial Accounting	T.S. Grewal / S.N. Maheshwari	Clear concepts, good examples, widely used
Accounting	Advanced Financial Accounting	S.N. Maheshwari	Company accounts, partnership, advanced topics
Audit	Principles of Auditing	B.N. Tandon (Sultan Chand)	Standard auditing textbook — CAG, internal audit, audit reports
Audit	Government Accounting & Auditing	As per GFR & CAG guidelines	Government financial rules — treasury rules, GFR 2017
Taxation	GST & Income Tax	V.K. Singhania / Vinod K. Singhania	GST fundamentals + Income Tax key provisions
Banking	Banking & Financial Services	As per JAIB/DBFI standard	RTGS, NEFT, e-banking, RBI functions, banking products
Computer	O Level Study Material	NIELIT O Level Modules A1, A2, A3, A4	Official O Level curriculum — covers all computer topics in the exam
Computer	Computer Awareness for Competitive Exams	Arihant / Kiran Prakashan	Covers all basics + MS Office + Internet + IT concepts
UP GK	UP GK — Uttar Pradesh Samanya Gyan	Arihant Prakashan / Youth Competition	UP History, Geography, Economy, Polity, Schemes — all covered
Practice	UPSSSC Auditor Previous Year Solved Papers	Kiran / Arihant	2023 exam papers with detailed solutions
Online Free	Free Mock Tests & Exam Tracker	examkhiladi.com	Free syllabus PDF, mock tests, personal dashboard, exam tracker

10. Important Dates & FAQ

Event	Date	Status / Notes
Official Notification Released	3 June 2026	Confirmed
Application Start Date	14 July 2026	Confirmed
Application Last Date	3 August 2026	Confirmed
Fee Reconciliation / Amendment	10 August 2026	Confirmed
Admit Card Release	To be announced	~2-3 weeks before exam
Main Written Examination	To be announced (2026)	Date will be on Admit Card

Result Declaration	To be announced	After exam — check upsssc.gov.in
Document Verification	After Result	Qualifying stage only
Final Selection / Joining	To be announced	Based on merit

Frequently Asked Questions (FAQ)

Q. Who can apply?	A. Only candidates who appeared in UPSSSC PET-2025 and hold a valid PET-2025 Score Card. Additionally: B.Com or Post-Graduate Diploma in Accountancy + O Level Computer Diploma required.
Q. Is there negative marking?	A. YES — 0.25 marks (1/4) are deducted for each wrong answer. Do not guess randomly. Skip genuinely unknown questions.
Q. What are the three parts of the exam?	A. Part 1: Audit & Final Accounts (65 marks), Part 2: Computer & IT (15 marks), Part 3: UP GK (20 marks). Total: 100 marks, 100 questions, 2 hours.
Q. Is there an interview?	A. No. The 2026 recruitment cycle does not mention any interview. Selection is based on Main Written Exam + Document Verification only.
Q. What is the application fee?	A. Rs. 25/- only (online processing charge). This applies to all categories — General, OBC, SC, and ST. No separate application fee.
Q. What is the age limit?	A. 21 to 40 years as on 01 July 2026. Age relaxation: OBC — 3 years; SC/ST — 5 years (UP domicile); Ex-servicemen and PwD — as per UP Govt. rules.
Q. Is O Level Computer Certificate mandatory?	A. Yes — O Level Computer Diploma from a government-recognised institution (NIELIT) is part of the eligibility. Check the official notification for department-specific requirements.
Q. Where to get free mock tests and syllabus PDF?	A. Visit examkhiladi.com — completely free platform with this syllabus PDF, mock tests, personal exam dashboard to track your preparation, and an exam tracker for 200+ government exams.

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