

Plan of Written Examination

*All the aspirants are informed as under with respect to the written test to be conducted for the recruitment for the post of **Junior Auditor (Local Audit Wing)(Advt. 05 of 2025) and Junior Auditor(Treasury and Accounts) (Advt. No. 05 of 2025)** :-*

- 1. The Exam will be conducted in MCQ (Multiple Choice Questions) format. OMR sheet will be used for answering the questions.*
- 2. The Exam would be of 2 hours duration.*
- 3. The Exam will consist of two parts (Part A and Part B) as follows:-*

Part	Topic	No. of Questions	Marks (Each Question carries 1 mark)	Type of Questions
A	Questions from General Knowledge and Current Affairs, Punjab History and Culture, Logical Reasoning and Mental ability, Punjabi, English, ICT, (Annexure-1)	40	40	MCQs (Multiple Choice Questions)
B	Questions from the Subject (Annexure-2)	80	80	MCQs (Multiple Choice Questions)
Total		120	120	

- 4. There will be negative marking. Each question carries 1 mark. For every wrong answer, 1/4th mark i.e. 0.25 mark would be deducted. The question(s) not attempted will receive no credit or discredit.*
- 5. Tentative syllabus for the written examination for the recruitment of **Junior Auditor (Local Audit Wing)(Advt. 05 of 2025) and Junior Auditor(Treasury and Accounts) (Advt. No. 05 of 2025)** is annexed at Annexure-1 and Annexure-2.*

Annexure - 1

Part A - General Knowledge, *Punjab History and Culture*, Logical Reasoning Mental Ability, Punjabi, English and ICT.

Sr. No.	Indicative Contents of Syllabus	Weightage (Approx.)
1.	General Knowledge and Current affairs of National and International importance including: <ul style="list-style-type: none"> (i) Polity issues, (ii) Environment issues, (iii) Current Affairs, (iv) Science and Technology, (v) Economic issues, (vi) History of India with special reference to Indian freedom struggle movement. (vii) Sports, (viii) Cinema and Literature. (ix) Geography 	10
2.	Punjab History and Culture:- Physical features of Punjab and its ancient history. Social, religious and economic life in Punjab. Development of Language & literature and Arts in Punjab, Social and culture of Punjab during Afgan/Mughal Rule, Bhakti Movement, Sufism, Teachings/History of Sikh Gurus and Saints in Punjab. Adi Granth, Sikh Rulers, Freedom movements of Punjab.	5
3.	Logical Reasoning & Mental Ability: <ul style="list-style-type: none"> (i) Logical reasoning, analytical and mental ability. (05 Marks) (ii) Basic numerical skills, numbers, magnitudes, percentage, numerical relation appreciation. (03 Marks) (iii) Data analysis, Graphic presentation charts, tables, spreadsheets. (02 Marks) 	10
4.	ਪੰਜਾਬੀ:- ਸ਼ੁੱਧ-ਅਸ਼ੁੱਧ, ਸ਼ਬਦਜੋੜ, ਅਗੇਤਰ ਅਤੇ ਪਿਛੇਤਰ, ਸਮਾਨਾਰਥਕ/ਵਿਰੋਧੀਸ਼ਬਦ, ਨਾਂਵ, ਪੜਨਾਂਵ ਅਤੇ ਕਿਰਿਆ ਦੀਆਂ ਕਿਸਮਾਂ ਤੇ ਸਹੀ ਵਰਤੋਂ, ਲਿੰਗ ਅਤੇ ਵਚਨ, ਪੰਜਾਬੀ ਅਖਾਣ ਤੇ ਮੁਹਾਵਰੇ, ਅੰਗਰੇਜ਼ੀ ਤੋਂ ਪੰਜਾਬੀ ਅਨੁਵਾਦ ਅਤੇ ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਦੀ ਥਾਂ ਇੱਕ ਸ਼ਬਦ ਆਦਿ।	5
5.	English:- Basic Grammar, Subject and Verb, Adjectives and Adverbs, Synonyms, Antonyms, One Word Substitution, Fill in the Blanks, Correction in Sentences, Idioms and their meanings, Spell Checks, Adjectives, Articles, Prepositions, Direct and Indirect Speech, Active and Passive Voice, Correction in Sentences, etc.	5
6.	ICT:- Basics of computers, Network & Internet, Use of office productivity tools Word, Excel, Spreadsheet & PowerPoint.	5
Maximum Marks		40

Annexure – 2

Part B - Subject Syllabus for the post of Junior Auditor(Local Audit Wing)(Advt. 05 of 2025) and Junior Auditor(Treasury and Accounts) (Advt. No. 05 of 2025)

Financial Accounting :-

Accounting: Meaning, Scope and Importance, Branches of Accounting, Accounting Concepts and Conventions, Double Entry System, Preparation of Journal, Subsidiary Books including Cash Book. Ledger, Trial Balance, Preparation of Final Accounts of Sole Traders and Partnership Firm. Distinction between Capital and Revenue items, Depreciation Methods and Accounting including AS-6. Bank Reconciliation Statement. Accounts relating to Partnership: Admission, Retirement and Death of a Partner, Dissolution of Partnership, Amalgamation of Firms, Sale of Firm to a Company, Gradual Realisation of Assets and Piece Meal Distribution. Consignment Accounts: Accounting treatment including journal and ledger in the books of consignor and consignee.

Joint Venture: Methods of maintaining Joint Venture Accounts. E-Accounting: Meaning, Features, Advantages and Disadvantages of Computerized Accounting, Financial Accounting Package - Tally. ERP 9.0: Introduction , Phases of implementation, Configuring Tally, Accounts Management with TALLY.ERP 9.0 Package: Accounts Masters including creating and altering vouchers, Accounts transactions and preparing Trial Balance and Final Accounts.

Corporate Accounting as per the Companies Act, 2013: Issue, forfeiture and reissue of shares; Redemption of preference shares; Issue and redemption of debentures; Issue of bonus shares and right shares; Underwriting of shares and debentures; Accounts of underwriters.

Final Accounts of companies including computation of managerial remuneration and disposal of profit; Profit prior to and after incorporation; Consolidated Statements of holding companies with one subsidiary only. Amalgamation, absorption, merger and reconstruction, Accounting for amalgamation of companies as per Indian Accounting Standard 14; Accounting for internal reconstruction; Liquidation Accounts.

Management Accounting

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management

Accounting. Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Techniques of Financial Statements Analysis; Comparative Statements, Common size statements, and Trend analysis. Ratio analysis : Meaning and significance of Ratio analysis, Classification and interpretation of Ratios- Liquidity ratios, Turnover ratios, Solvency ratios and Profitability ratios; Advantages and Limitations of Accounting Ratios. Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statement. Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.

Cost Accounting :-

Meaning, Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Cost concepts and classification; Preparation of cost sheet.

Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues; Treatment of Material Losses.

Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan, Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits.

Accounting for Overheads: Meaning, Classification of Overheads: Element-wise, Functional and Behavioral; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement etc .

CVP Analysis: Introduction, Assumptions and Uses; Break-Even Analysis: Break Even Point, Margin of Safety and Maintaining a desired level of profit; Graphical presentation of CVP Relationship. Marginal Costing and Management Decisions - Marginal Costing vis-à-vis Absorption Costing; Marginal as a tool for decision making; Marginal Costing Techniques;

Marginal Cost and Product Pricing; Change of Product Mix; Make or Buy Decisions; Exploring new markets; Shut Down Decisions.

Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets; Preparation of Functional Budgets; Fixed and Flexible Budgeting; Control ratios; Zero Base Budgeting; Performance Budgeting; Responsibility Accounting.

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis)