

Syllabus for the post of Workman Trainee Assistant (Account) (Total 100 marks)

PART A (80 marks)

1. Financial Accounting

- Basics of Accounting: Concepts and principles
- Accounting Records: Journal, Ledger, and Trial Balance
- Financial Statements of Companies, including classification of Assets, Liabilities, Income, and Expenditure; Capital vs. Revenue Expenditure
- Depreciation — Basic understanding and methods of calculation
- Inventory Valuation
- Bank Reconciliation Statement

2. Cost and Management Accounting

- Understanding Cost: Material, Labour, and Overhead
- Cost Sheet, Marginal Costing, and Break-even Analysis
- Budgeting — Purpose and Types

3. Basics of Financial Management

- Time Value of Money
- Working Capital — Concept and importance
- Cash Management — Importance and basics
- Capital Budgeting — Basic Concepts and Techniques

4. Basics of Business Law

- Indian Contract Act, 1872
- Companies Act, 2013
- Negotiable Instruments Act, 1881

5. Taxation

- Basic concepts of Income Tax — Residential status and heads of income
- TDS — Concept, basic rules, applicable rates (overview), Form 16, and filing of returns
- GST — Meaning, basic rules, types, tax invoice, input tax credit, and filing of returns

6. Auditing

- Basic Objectives and Types of Audit
- Internal Check and Internal Control — Conceptual understanding
- Vouching and Verification

7. Indian Economy and Public Sector

- Structure and role of Public Sector Enterprises
- Basics of inflation and fiscal deficit
- Government initiatives related to financial reforms

8. Banking and Insurance

- Basic banking operations — Savings Account, Current Account, Loans
- Issue and receipt of cheques, payment processing through NEFT/RTGS/UPI
- Principles of Insurance

PART-B (20 marks)

- Logical Reasoning (5 questions),
- Quantitative Aptitude (5 questions),
- English (5 questions)
- General Knowledge/ Awareness (5 questions)