

Bihar BCECEB BSFC Various Post 2026 Exam Pattern/ Syllabus

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2. ऑनलाईन कम्प्यूटर बेस्ड परीक्षा :

- (i) यह परीक्षा ऑनलाईन कम्प्यूटर बेस्ड होगी ।
- (ii) ऑनलाईन कम्प्यूटर बेस्ड परीक्षा में अभ्यर्थियों की संख्या अधिक होने पर एक पाली से अधिक पालियों में परीक्षा आयोजित किया जायेगा।
- (iii) ऑनलाईन कम्प्यूटर बेस्ड परीक्षा में भाषा का माध्यम अंग्रेजी / हिन्दी होगा ।
- (iv) परीक्षा में पूछे गये प्रश्न वस्तु-निष्ठ (Objective) होंगे और प्रत्येक प्रश्न के लिए एक (One) अंक निर्धारित होगा ।
- (v) ऑनलाईन कम्प्यूटर बेस्ड परीक्षा के लिए कुल प्रश्नों की संख्या 100 होगी ।
- (vi) ऑनलाईन कम्प्यूटर बेस्ड परीक्षा की कुल अवधि 2 घंटे 15 मिनट की होगी ।
- (vii) ऑनलाईन कम्प्यूटर बेस्ड परीक्षा के सभी 100 प्रश्नों को पद कोड संख्या 01, 03, 04, 05 को तीन खंडों में एवं पद कोड संख्या-02 को चार खण्डों में पूछा जायेगा । इन प्रश्नों के स्तर, प्रश्न-खण्ड एवं प्रत्येक प्रश्न खण्ड में पूछे गये प्रश्नों की संख्या निम्नवत् होगी :

क्र.	संबन्धित पद का नाम	प्रश्न खंड	प्रश्न-विषय	प्रश्नों की संख्या	प्रश्नों का स्तर	सांकेतिक सिलेबस
1.	सहायक प्रबन्धक (पद कोड-01)	A	General Studies & Mental Ability	30	स्नातक स्तरीय	Annexure-I(A)
		B	Indian Language (Hindi & English) & Management	40	स्नातक स्तरीय	Annexure-I(B)
		C	Indian Economy & Indian Agriculture	30	स्नातक स्तरीय	Annexure-I(C)

2. सहायक लेखा पदाधिकारी (पद कोड-02)	A	General Studies, Mental Ability & Indian Language (Hindi & English)	30	स्नातक स्तरीय	Annexure-II(A)
	B	Accounting & Auditing	30	स्नातक स्तरीय	Annexure-II(B)
	C	Indian Economy & Indian Agriculture	20	स्नातक स्तरीय	Annexure-II(C)
	D	Taxation	20	स्नातक स्तरीय	Annexure-II(D)
3. लेखापाल (पद कोड-03)	A	General Studies Mental Ability & Indian Language (Hindi & English)	30	स्नातक स्तरीय	Annexure-III(A)
	B	Accounting & Auditing	40	स्नातक स्तरीय	Annexure-III(B)
	C	Indian Economics & Indian Agriculture	30	स्नातक स्तरीय	Annexure-III(C)
4. गुणवत्ता नियंत्रक (पद कोड-04)	A	General Studies Mental Ability	50	स्नातक स्तरीय	Annexure-IV(A)
	B	Indian Language (Hindi & English)	20	स्नातक स्तरीय	Annexure-IV(B)
	C	Indian Agriculture	30	स्नातक स्तरीय	Annexure-IV(C)
5. निम्नवर्गीय लिपिक (पद कोड-05)	A	General Studies Mental Ability	50	स्नातक स्तरीय	Annexure-V(A)
	B	Indian Language (Hindi & English)	20	स्नातक स्तरीय	Annexure-V(B)
	C	Computer Proficiency	30		Annexure-V(C)

Annexure-I

Indicative Syllabus for the post of Assistant Manager

a. (i) General Studies :

Questions on General Science will cover General appreciation and understanding of science including matters of everyday observation and experience, as may be expected of a well-educated person who has not made a special study of any particular scientific discipline. In current events, knowledge of significant national and international events will be tested. In History of India, emphasis will be on broad general understanding of the subject in its social, economic and political aspects. Questions on the Indian National Movement will relate to the nature and character of the nineteenth century resurgence, growth of nationalism and attainment of Independence. In Geography, emphasis will be on Geography of India. Questions on the Geography of India will relate to physical, social and economic Geography of the country, including the main features of Indian agricultural and natural resources. Questions on Indian Polity and Economy will test knowledge of the country's political system and Constitution of India, Panchayati Raj, Social Systems and economic developments in India. On general mental ability, the candidates will be tested on reasoning and analytical abilities.

(ii) Mental Ability Test

- * Analog Test
- * Numeric Test
- * Ordering Test

b. (i) Indian Language :

- ☒ Is to test the candidate's ability to read & understand serious discursive prose & to express his/her ideas clearly in English or Hindi.

(ii) Management :

- ☒ Management Information System: Conceptual foundations of Information System. Information Resource Management. System Development-Overview of Systems and Design. System Development Management life-cycle, Designing on-line and Distributed environments. Implementation and Control of Project. Trends in Information Technology. Managing Data Resources-Organising Data. DSS and RDBMS.
- ☒ Human Resource Development: Concept and Policies. Man-power planning; recruitment, Selection, training, development, promotion and transfer. Performance Management-job evaluation, job enrichment. Compensation Management. Employee Morale and Productivity. Management of Organisational Climate and Industrial Relations. Humans Resource Accounting and Audit.
- ☒ Managerial Function : Concept and foundations of Management, Managerial role and functions. Analysis of Environmental opportunities and threats, Formulation of Organisational Vision, Mission and Objectives. Decision Making.
- ☒ Management Control System : Basic concepts, Understanding strategic behaviour. Responsibility Centres, Strategic Planning, Preparation of budgets, Zero Based Budget, Analysis and Evaluation of Performance, Control System in Service Organization. Modern Control Methods, Controlling Global Enterprises: Transfer Pricing and Management of Risk.
- ☒ Marketing Management : Concept and strategy. Analysis of marketing environment and planning process. Understanding and selecting target markets: Marketing Research, Consumer Behaviour. Segmentation, Targeting and Positioning., Product management. Distribution channels and logistics. Public Distribution System. Marketing Communciation, Brand Management. personal selling and management of salesforce. Pricing decisions. Understanding competitive strategy. Design, implementation and control. Services and non-profit marketing. Social Marketing. Creating global competitive Advantage: Analysis, formulation, implementation and control. Evaluation of marketing function. Ethics in marketing: Consumer protection. E-Business.

c. (i) Indian Economics :

- *. Growth and Development: (1) Meaning and measurement of growth; Growth, distribution

and Welfare; (2) Characteristics of underdevelopment; (3) Stages of Development; (4) Sources of growth-capital, Human capital, population, productivity, Trade and aid, non-economic factors; growth Strategies, (5) Planning in a mixed economy-Indicative planning-Planning and growth.

- * Economic Statistics: Types of averages-measures of dispersion-correlation-Index numbers; types, uses and limitations.
- * Major problems, their dimensions, nature and broad causes; Mass poverty-Unemployment and its types-Economics effects of population pressure-Inequality and types thereof-Low productivity and low per capita income, Rural-urban disparities-Foreign Trade and payments imbalances. Balance of Payments and External Debt- Inflation, and parallel economy and its effects-Fiscal deficit.
- * Economic Planning in India : Major controversies on planning in India-Alternative strategies-goals and achievements, shortfalls of different plans-planning and the Market.
- * Broad Fiscal, monetary, industrial trade and agricultural policies-objectives, rationale, constraints and effects
- * Various Rural Development Programmes for poverty eradication.

c. (ii) Indian Agriculture

- ❏ Agriculture, its importance in national economy. Factors determining agroecological zones and geographic distribution of crop plants
- ❏ Importance of crop plants, cultural practices for cereal, pulses, oilseed, fibre, sugar, tuber and fodder crops and scientific basis for these crop rotations, multiple and relay cropping, intercropping and mixed cropping.
- ❏ Soil as medium of plant growth and its composition, mineral and organic constituents of the soil and their role in crop production; chemical, physical and microbiological properties of soils. Essential plant nutrients (macro and micro)-their functions, occurrence, cycling in soils Principles of soil fertility and its evaluation for judicious fertilizer use. Organic manures and bio-fertilizers, inorganic fertilizers, integrated nutrient management.
- ❏ Major problems, their dimensions, nature and broad causes; Mass poverty-Unemployment and its types-Economics effects of population pressure-Inequality and types thereof-Low productivity and low per capita income, Rural-urban disparities-Foreign Trade and payments imbalances. Balance of Payments and External Debt- Inflation, and parallel economy and its effects-Fiscal deficit.

Annexure-II

Indicative Syllabus for the post of Assistant Account Officer

A. General Studies, Mental Ability & Indian Language ;

Questions on General Science will cover General appreciation and understanding of science including matters of everyday observation and experience, as may be expected of a well-educated person who has not made a special study of any particular scientific discipline. In current events, knowledge of significant national and international events will be tested. In History of India, emphasis will be on broad general understanding of the subject in its social, economic and political aspects. Questions on the Indian National Movement will relate to the nature and character of the nineteenth century resurgence, growth of nationalism and attainment of Independence. In Geography, emphasis will be on Geography of India. Questions on the Geography of India will relate to physical, social and economic Geography of the country, including the main features of Indian agricultural and natural resources. Questions on Indian Polity and Economy will test knowledge of the country's political system and Constitution of India, Panchayati Raj, Social Systems and economic developments in India. On general mental ability, the candidates will be tested on reasoning and analytical abilities & Indian Languages (Hindi & English).

B. Accounting and Auditing :

- a) Nature Scope and Objectives of Accounting - Accounting as an Information System-Users of Accounting Information.
- b) Generally Accepted Principales 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.
- c) Final Accounts of Sole Proprietors, partnership Firm and Limited Companies-Statutory Provisions- Reserves, Previsions and Funds.
- d) Final Accounts of not-for profit organisation.
- e) Accounting problems related to admission and retirement of a partner and dissolution of a firm.
- f) Accounting for Shares and Debentures Accounting Treatment of Convertible debentures.
- g) 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 :

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

C. Indian Economics and Indian Agriculture :

a. Indian Economics :

- ✕ Main features; Geographic size-Endowment of natural resources, Population; size, composition quality and growth trend-Occupational distribution-Effects of British Rule with reference to Drain theory and Laissez Faire policy.
- ✕ Major problems, their dimensions, nature and broad causes : mass poverty-Unemployment and its types-Economics effects of population pressure-Inequality

and types thereof-Low productivity and low per capita income, Rural-urban disparities-Foreign Trade and payments imbalances. Balance of payments and External Debt-Inflation, and parallel economy and its effects-Fiscal deficit. Various Rural Development programmes for eradication of poverty.

b. Indian Agriculture :

- ✕ Agriculture, its importance in national economy. Factors determining agroecological zones and geographic distribution of crop plants
- ✕ Importance of crop plants, cultural practices for cereal, pulses, oilseed, fibre, sugar, tuber and fodder crops and scientific basis for these crop rotations, multiple and relay cropping, intercropping and mixed cropping.
- ✕ Soil as medium of plant growth and its composition, mineral and organic constituents of the soil and their role in crop production; chemical, physical and microbiological properties of soils. Essential plant nutrients (macro and micro)-their functions, occurrence, cycling in soils Principles of soil fertility and its evaluation for judicious fertilizer use. Organic manures and bio-fertilizers, inorganic fertilizers, integrated nutrient management.
- ✕ Major problems, their dimensions, nature and broad causes; Mass poverty-Unemployment and its types-Economics effects of population pressure-Inequality and types thereof-Low productivity and low per capita income, Rural-urban disparities-Foreign Trade and payments imbalances. Balance of Payments and External Debt- Inflation, and parallel economy and its effects-Fiscal deficit.

D. Taxation :

- a. Payment of Advance tax
- b. Data Preparation of TDS for TDS payment and return Filing
- c. Payment of TDS liability
- d. Filing of TDS Return
- e. Data Preparation of GST for GST Payment and Return Filing
- f. Monthly / Annually GST return filing
- g. Ensure all other returns are filed / delivered on time
- h. Maintains related documents and related files properly area wise (Income Tax / GST / VAT / Service Tax/ Cenvat/ ITC/ Professional Tax/ EPF/ ESIC/ Other law), and manages the relationship with the external agencies and internal departments.
- i. Support of handle Assessments with various Tax Authorities
- j. Support to handle the Department Audits
- k. Support the Senior Executive for all Direct / Indirect Tax matters
- l. Perform and complied all activities and line with the applicable direct, indirect tax and other laws.

Annexure-III

Indicative Syllabus for the post of Accountant

(a) General Studies :

- * Questions on General Science will cover General appreciation and understanding of science including matters of everyday observation and experience, as may be expected of a well-educated person who has not made a special study of any particular scientific discipline. In current events, knowledge of significant national and international events will be tested. In History of India, emphasis will be on broad general understanding of the subject in its social, economic and political aspects. Questions on the Indian National Movement will relate to the nature and character of the nineteenth century resurgence, growth of nationalism and attainment of Independence. In Geography, emphasis will be on Geography of India. Questions on the Geography of India will relate to physical, social and economic Geography of the country, including the main features of Indian agricultural and natural resources. Questions on Indian Polity and Economy will test knowledge of the country's political system and Constitution of India, Panchayati Raj, Social Systems and economic developments in India. On general mental ability, the candidates will be tested on reasoning and analytical abilities & Indian Languages (Hindi & English).
- * Mental Ability Test
 - ✕ Analog Test
 - ✕ Numeric Test
 - ✕ Ordering Test
- * Indian Language :
Is to test the candidate's ability to read & understand serious discursive prose & to express his/her ideas clearly in English or Hindi.

(b) Accounting and Auditing :

- 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 not-for profit organisation.
- 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.

(c) **Indian Economics :**

- * Main features; Geographic size-Endowment of natural resources, Population; size, composition quality and growth trend-Occupational distribution-Effects of British Rule with reference to Drain theory and Laissez Faire policy.
- * Major problems, their dimensions, nature and broad causes; Mass poverty-Unemployment and its types-Economics effects of population pressure-Inequality and types thereof-Low productivity and low per capita income, Rural-urban disparities-Foreign Trade and payments imbalances. Balance of Payments and External Debt- Inflation, and parallel economy and its effects-Fiscal deficit. Various Rural Development programmes for eradication of poverty.

Indian Agriculture :

- ❏ Agriculture, its importance in national economy. Factors determining agroecological zones and geographic distribution of crop plants
- ❏ Importance of crop plants, cultural practices for cereal, pulses, oilseed, fibre, sugar, tuber and fodder crops and scientific basis for these crop rotations, multiple and relay cropping, intercropping and mixed cropping.
- ❏ Soil as medium of plant growth and its composition, mineral and organic constituents of the soil and their role in crop production; chemical, physical and microbiological properties of soils. Essential plant nutrients (macro and micro)-their functions, occurrence, cycling in soils Principles of soil fertility and its evaluation for judicious fertilizer use. Organic manures and bio-fertilizers, inorganic fertilizers, integrated nutrient management.
- ❏ Major problems, their dimensions, nature and broad causes; Mass poverty-Unemployment and its types-Economics effects of population pressure-Inequality and types thereof-Low productivity and low per capita income, Rural-urban disparities-Foreign Trade and payments imbalances. Balance of Payments and External Debt- Inflation, and parallel economy and its effects-Fiscal deficit.

Annexure-IV

Indicative Syllabus for the post of Quality Controller

A. (i) General Studies :

Questions on General Science will cover General appreciation and understanding of science including matters of everyday observation and experience, as may be expected of a well-educated person who has not made a special study of any particular scientific discipline. In current events, knowledge of significant national and international events will be tested. In History of India, emphasis will be on broad general understanding of the subject in its social, economic and political aspects. Questions on the Indian National Movement will relate to the nature and character of the nineteenth century resurgence, growth of nationalism and attainment of Independence. In Geography, emphasis will be on Geography of India. Questions on the Geography of India will relate to physical, social and economic Geography of the country, including the main features of Indian agricultural and natural resources. Questions on Indian Polity and Economy will test knowledge of the country's political system and Constitution of India, Panchayati Raj, Social Systems and economic developments in India. On general mental ability, the candidates will be tested on reasoning and analytical abilities.

(ii) Mental Ability Test

- * Analog Test
- * Numeric Test
- * Ordering Test

B. Indian Language :

- ☒ Is to test the candidate's ability to read & understand serious discursive prose & to express his/her ideas clearly in English or Hindi.

C. Indian Agriculture

- ☒ Agriculture, its importance in national economy. Factors determining agroecological zones and geographic distribution of crop plants
- ☒ Importance of crop plants, cultural practices for cereal, pulses, oilseed, fibre, sugar, tuber and fodder crops and scientific basis for these crop rotations, multiple and relay cropping, intercropping and mixed cropping.
- ☒ Soil as medium of plant growth and its composition, mineral and organic constituents of the soil and their role in crop production; chemical, physical and microbiological properties of soils. Essential plant nutrients (macro and micro)-their functions, occurrence, cycling in soils Principles of soil fertility and its evaluation for judicious fertilizer use. Organic manures and bio-fertilizers, inorganic fertilizers, integrated nutrient management.
- ☒ Major problems, their dimensions, nature and broad causes; Mass poverty-Unemployment and its types-Economics effects of population pressure-Inequality and types thereof-Low productivity and low per capita income, Rural-urban disparities-Foreign Trade and payments imbalances. Balance of Payments and External Debt- Inflation, and parallel economy and its effects-Fiscal deficit.

Annexure-V

Indicative Syllabus for the post of LDC

A. (i) General Studies :

Questions on General Science will cover General appreciation and understanding of science including matters of everyday observation and experience, as may be expected of a well-educated person who has not made a special study of any particular scientific discipline. In current events, knowledge of significant national and international events will be tested. In History of India, emphasis will be on broad general understanding of the subject in its social, economic and political aspects. Questions on the Indian National Movement will relate to the nature and character of the nineteenth century resurgence, growth of nationalism and attainment of Independence. In Geography, emphasis will be on Geography of India. Questions on the Geography of India will relate to physical, social and economic Geography of the country, including the main features of Indian agricultural and natural resources. Questions on Indian Polity and Economy will test knowledge of the country's political system and Constitution of India, Panchayati Raj, Social Systems and economic developments in India. On general mental ability, the candidates will be tested on reasoning and analytical abilities.

(ii) Mental Ability Test

- * Analog Test
- * Numeric Test
- * Ordering Test

B. Indian Language :

- ✕ Is to test the candidate's ability to read & understand serious discursive prose & to express his/her ideas clearly in English or Hindi.

C. Computer Proficiency :

- ✕ Basic / Words Processing knowledge of computer alongwith knowledge of MS Office.
- ✕ Computer Typing : Computer Typing in Hindi should be at the speed of 30 word per minute (w.p.m.) and 300 words in 10 minute on computer. For qualifying typing error should not be more than 1.5%, Computer Typing in English should be at the speed of 35 words per minute (w.p.m.) and 350 words in 10 minute on computer. For qualifying typing error should not be more than 1.5%.
