

**SYLLABUS FOR COMPUTER BASED TEST (CBT) FOR RECRUITMENT OF
JUNIOR MANAGEMENT TRAINEE (FINANCE)**

A. Subject Knowledge (80%): 160 Nos. of Multiple Choice Questions (MCQs)			
SN	Sub Topic	Detail Description	
1	ADVANCE ACCOUNTING	ACCOUNTING FUNDAMENTALS	ACCOUNTING PRINCIPLES, CONCEPTS, CONVENTIONS. CAPITAL AND REVENUE TRANSACTIONS - RECEIPTS AND EXPENDITURES, ACCOUNTING EQUATION, DOUBLE ENTRY SYSTEM, BOOKS OF ORIGINAL ENTRY, SUBSIDIARY BOOKS AND FINALISATION OF ACCOUNTS. JOURNAL AND LEDGER. CASH BOOK, BANK BOOK, BANK RECONCILIATION STATEMENT. TRIAL BALANCE, RECTIFICATION OF ERRORS, DEPRECIATION AND AMORTISATION.
		ACCOUNTING STANDARDS	ACCOUNTING FOR SHARES AND DEBENTURES, PREPARATION OF PROFIT AND LOSS AND BALANCE SHEET (COMPANIES ACT 2013), CASH FLOW STATEMENT, PROVISION OF AUDIT UNDER COMPANIES ACT -2013.
2	CORPORATE ACCOUNTING AND AUDITING	ACCOUNTING FOR SHARES AND DEBENTURES, PREPARATION OF STATEMENT OF PROFIT AND LOSS AND BALANCE SHEET (COMPANIES ACT 2013), CASHFLOW STATEMENT. PROVISIONS OF AUDIT UNDER COMPANIES ACT-2013	
3	TAXATION	DIRECT TAXES	PROFIT AND GAINS FROM BUSINESS OR PROFESSION, CAPITAL GAINS, INCOME FROM OTHER SOURCES, TOTAL INCOME AND TAX LIABILITY OF INDIVIDUALS AND HUF, SET OFF AND CARRYFORWARD OF LOSSES, DEDUCTIONS, REBATE AND RELIFE, ADVANCE TAX, TAX DEDUCTED AT SOURCE AND TAX COLLECTED AT SOURCE, FILLING OF RETURN , PAN, SELF ASSESSMENT AND INTIMATION.
		INDIRECT TAXES	CONCEPT AND FEATURES OF INDIRECT TAXES, GOODS AND SERVICES TAX- APPLICATION OF CGST AND IGST, CHARGE OF TAX INCLUDING REVERSE CHARGE, EXEMPTION FROM TAX, COMPOSITION LEVY, INPUT TAX CREDIT, COMPUTATION OF GST LIABILITY, REGISTRATION, TAX INVOICE, RETURN AND PAYMENT OF TAXES. CUSTOM ACTS AND RULES.
4	COST ACCOUNTING	ELEMENTS OF COST	COST ASCERTAINMENT - MATERIAL COST, EMPLOYEE COST, DIRECT EXPENSES, OVERHEADS, COST, BOOKEEPING, RECONCILATION OF COSTING AND FINANCIAL PROFITS.
		METHODS AND TECHNIQUES OF COSTING	JOB, BATCH, CONTRACT, PROCESS, OPERATING COSTING, MARGINAL COSTING, STANDARDS COSTING AND VARIANCE ANALYSIS, BUDGET AND BUDGETARY CONTROL, MAKE OR BUY, REPAIR OR REPLACE ETC. DECISIONS.

5	FINANCIAL MANAGEMENT	FUNDAMENTAL OF FINANCIAL MANAGEMENT	OBJECTIVE, SCOPE AND FUNCTIONS OF FINANCIAL MANAGEMENT, PROFITS AND VALUE MAXIMISATION PRINCIPLE, TIME VALUE OF MONEY, FUTURE VALUE, PRESENT VALUE, ANNUITY, PERPETUITY, COMPOUND ANNUAL GROWTH RATE (CAGR), RISK AND RETURN, CAPITAL ASSET PRICING MODEL.
		INSTITUTION AND INSTRUMENTS OF FINANCIAL MARKETS	RBI, COMMERCIAL BANKS, NBFCs, INSURANCE COMPANIES, PENSION FUNDS, SEBI REGULATIONS, VENTURE CAPITAL, PRIVATE EQUITY, HEDGE FUNDS CAPITAL MARKETS, CAPITAL MARKET AND MONEY MARKET, SEBI, IRDA, PFRDA, STOCK EXCHANGE.
		SOURCE OF FINANCE AND COST OF CAPITAL	LONG TERM AND SHORT TERM SOURCES, COST OF CAPITAL, AND WEIGHTED AVERAGE COST OF CAPITAL.
		TOOLS OF FINANCIAL ANALYSIS	RATIO ANALYSIS, CASH FLOWS AND FUNDS FLOW ANALYSIS.
		FINANCING DECISIONS	CAPITAL BUDGETING, WORKING CAPITAL MANAGEMENT, INVENTORY MANAGEMENT, RECEIVABLE AND PAYABLE MANAGEMENT, FINANCING WORKING CAPITAL, LEVERAGE ANALYSIS, EBIT AND EPS ANALYSIS, DIVIDEND DECISIONS AND DIVIDEND THEORIES.
6	COMMERCIAL LAWS	IN-DEPTH KNOWLEDGE OF INDIAN CONTRACT ACT 1872, SALE OF GOODS ACT, LIMITED LIABILITY PARTNERSHIP ACT 2008, COMPANIES ACT 2013, ALL LABOUR LAWS.	

B. NUMERICAL / GK & REASONING (10%): 20 NOS. OF MULTIPLE CHOICE QUESTIONS (MCQS)

C. ENGLISH KNOWLEDGE (10%): 20 NOS. OF MULTIPLE CHOICE QUESTIONS (MCQS)

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