

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

<b>A. Subject Knowledge (80%): 160 Nos. of Multiple Choice Questions (MCQs)</b>			
<b>SN</b>	<b>Sub Topic</b>	<b>Detail Description</b>	
1	<b>ACCOUNTING</b>	<b>ACCOUNTING FUNDAMENTALS</b>	ACCOUNTING PRINCIPLE, CONCEPTS, CONVENTION, CAPITAL AND REVENUE TRANSACTIONS RECEIPTS AND EXPENDITURES, RECTIFICATION OF ERRORS, DEPRECIATION AND AMORTISATION.
		<b>ACCOUNTING STANDARDS</b>	ACCOUNTING STANDARDS, GAAP, CONVERGENCE TO IND - AS - APPLICABILITY AND SCOPE, DISCLOSURE OF ACCOUNTING POLICIES, PROPERTY PLANT AND EQUIPMENT, EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES, ACCOUNTING FOR GOVERNMENT GRANTS, BORROWING COSTS, ACCOUNTING FOR TAXES ON INCOME.
		<b>APPLICATION OF ACCOUNTING STANDARDS</b>	ACCOUNTING STANDARDS, IFRS
		<b>CORPORATE ACCOUNTING</b>	ACCOUNTING FOR SHARES AND DEBENTURES, PREPARATION OF PROFIT AND LOSS AND BALANCE SHEET (COMPANIES ACT 2013), CASH FLOW STATEMENT, ACCOUNTING FOR EMPLOYEE STOCK OPTION PLAN, BUY BACK OF SECURITIES, EQUITY SHARES WITH DIFFERENTIAL RIGHTS, AMALAGAMATION, RECONSTRUCTION, LIQUIDATION, DEFERRED TAX, ASSET / LIABILITIES ACCOUNTING OF TERMINAL BENEFITS LIABILITY, OTHER COMPREHENSIVE INCOME, ETC.
2	<b>TAXATION</b>	<b>DIRECT TAX</b>	PROFIT AND GAINS FROM BUSINESS OR PROFESSION, CAPITAL GAINS, INCOME FROM OTHER SOURCES, TOTAL INCOME, SET OFF AND CARRYFORWARD OF LOSSES, DEDUCTIONS, REBATE AND RELIEF, ADVANCE TAX, TAX DEDUCTED AT SOURCE AND TAX COLLECTED AT SOURCE, FILING OF RETURN, PAN, SELF ASSESSMENT AND INTIMATION.
		<b>DIRECT TAX LAWS</b>	TAX MANAGEMENT, RETURN AND ASSESSMENT PROCEDURE, GRIEVANCE REDRESSAL, PENALTIES AND PROSECUTIONS, ASPECTS OF TAX PLANNING, CBDT AND OTHER AUTHORITIES.
		<b>INDIRECT TAX</b>	CONCEPT AND PROCEDURE OF INDIRECT TAXES, GOODS AND SERVICES TAX - APPLICATION OF CGST AND IGST, CHARGE OF TAX INCLUDING REVERSE CHARGE, EXEMPTION FROM TAX, COMPOSTION LEVY, INPUT TAX CREDIT, COMPUTATION OF GST LIABILITY, REGISTRATION, TAX INVOICE, RETURN AND PAYMENT OF TAXES, CUSTOM ACTS AND RULES.

3	<b>COST AND MANAGEMENT ACCOUNTING</b>	<b>OVERVIEW OF COST AND MANAGEMENT ACCOUNTING</b>	COST ASCERTAINMENT- MATERIAL COST, EMPLOYEE COST, DIRECT EXPENSES, OVERHEADS, COST, BOOKEEPING, RECONCILIATION OF COSTING AND FINANCIAL PROFITS, COST REDUCTION AND COST CONTROL, ACTIVITY BASED COSTING.
		<b>METHODS AND TECHNIQUES OF COSTING</b>	JOB, BATCH, CONTRACT, PROCESS, OPERATING COSTING, MARGINAL COSTING, STANDARDS COSTING AND VARIANCE ANALYSIS, BUDGET AND BUDGETARY CONTROL.
4	<b>ADVANCE FINANCIAL MANAGEMENT</b>	<b>FUNDAMENTAL OF FINANCIAL MANAGEMENT</b>	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.
		<b>INSTITUTION AND INSTRUMENTS OF FINANCIAL MARKETS</b>	RBI, COMMERCIAL BANKS, NBFCs, INSURANCE COMPANIES, PENSION FUNDS, SEBI REGULATIONS, VENTURE CAPITAL, PRIVATE EQUITY, HEDGE FUNDS CAPITAL MARKETS, CAPITAL MARKET AND MONEY MARKET.
		<b>SOURCE OF FINANCE AND COST OF CAPITAL</b>	LONG TERM AND SHORT TERM SOURCES, COST OF CAPITAL AND WEIGHTED AVERAGE COST OF CAPITAL.
		<b>TOOLS OF FINANCIAL ANALYSIS</b>	RATIO ANALYSIS, CASH FLOW AND FUNDS FLOW ANALYSIS.
		<b>FINANCING DECISIONS</b>	CAPITAL BUDGETING, WORKING CAPITAL MANAGEMENT, INVENTORY MANAGEMENT, RECEIVABLE AND PAYABLE MANAGEMENT, FINANCING WORKING CAPITAL, LAVERGE ANALYSIS, EBIT AND EPS ANALYSIS, DIVIDEND DECISIONS AND DIVIDEND THEORIES, NVP AND IRR, SENSITYVITY ANALYSIS LEASE DECISIONS, SECROUTIZATION.
		<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	EQUITY AND BOND VALUATION AND PERFORMANCE EVALUATION, MUTUAL FUNDS, PORTFOLIO THEORY, ASSET PRICING THEORIES, RISKS IN FINANCIAL MARKETS, FIANCIAL DEREVATIVES, INTERNATIONAL FIANACE, DIGITAL FINANCE.
		<b>BUSINESS DATA ANALYTICS</b>	DATA SCIENCE FOR BUSINESS DECISIONS MAKING, TYPES OF DATA IN FINANCE AND COSTING, DIZITIZATION OF DATA AND INFORMATION, DATA ANALYSIS AND MODELLING, CLOUD COMPUTING, BUSINESS INTELLIGENCE, ARTIFICIAL INTELIGENCE, MACHINE LEARNING.
		<b>FINANCIAL REPORTING</b>	VALUATION OF SHARE, GOODWILL, ACCOUNTING OF FINANCIAL INSTRUMENTS, NBFCs, ACCOUNTING FOR BUSINESS COMBINATION AND RESTRUCTURING, CONSOLIDATED FINACIAL STATEMENTS, SEPARATE FINANCIAL STATEMENTS.

6	<b>COST AND MANAGEMENT AUDIT</b>	COMPANIES (COST RECORDS AND AUDIT) RULES, COST ACCOUNTING STANDARDS, MANAGEMENT AUDIT, INTERNAL CONTROL AND INTERNAL AUDIT.
7	<b>STRATEGIC COST MANAGEMENT</b>	ACTIVITY BASED COSTING, JUST IN TIME, QUNTITATIVE TECHNIQUES IN DECISION MAKING, TRANSFER PRICING.
8	<b>CORPORATE LAWS</b>	THE COMPANIES ACT 2013, CORPORATE GOVERANCE, SOCIAL RESPONSIBILITY AND SUSTAINABILITY, SEBI REGULATION, LAWS RELATING TO BANKING, INSURANCE, MSME SECTOR.

**B. Numerical / GK & Reasoning (10%) : 20 Nos. of Multiple Choice Questions (MCQs)**

**C. English Knowledge (10%) : 20 Nos. of Multiple Choice Questions (MCQs)**

**-End-**