

Syllabus for the post of Deputy Manager (F&A)

Part- I: General (75 marks)

Analytical Ability, Verbal Aptitude, Current Affairs, English Comprehension

Part- II: Subject related (75 marks)

A) Accounting :

- i) Basic Accounting Principles & Practices
- ii) Principles relating to recognition & recording of Revenue, Expenditure, Assets & Liabilities in books of accounts
- iii) Preparation of Interim & Annual Financial Statements
- iv) Indian Accounting Standards (Ind AS) notified by Ministry of Corporate Affairs (MCA) applicable to large companies
- v) Principles relating to preparation of Consolidated Financial Statements including Joint Ventures, Subsidiaries & Associates
- vi) Consignment Accounts
- vii) Head Office & Branch Accounting including foreign offices
- viii) Management Information System
- ix) Financial Analysis through various tools viz. Ratio Analysis, Break – even analysis, trend analysis, comparative financial statement analysis or horizontal analysis, vertical analysis
- x) Management Accounting
- xi) Budgets & Budgetary Control
- xii) Cost Management
- xiii) Standard and Marginal Costing
- xiv) Project Planning & Capital Budgeting
- xv) Capital Market Instruments
- xvi) Cost Volume Profit Analysis
- xvii) Pricing Decisions-Theory, policy, strategies & analysis

B) Auditing:

- i) Auditing Standards prescribed by the Institute of Chartered Accountants of India
- ii) Audit provisions applicable to Companies viz. Appointment of Statutory/Internal Auditors, their Powers & Responsibilities

- iii) Internal Audit scope and applicability to large companies
- iv) Audit of Government Companies by C&AG

C) Direct & Indirect Taxation

- i) Income Tax Act
- ii) Transfer Pricing
- iii) Goods & Services Tax (GST)
- iv) Customs Act

D) Corporate Laws :

a) The Companies Act, 2013 provisions relating to :-

- i) Maintenance of Books of Accounts ,
- ii) Financial Statements,
- iii) Audit & Auditors-Statutory Audit , Internal Audit , Appointment of Auditors,
- iv) Provisions relating to Audit of Government Companies
- v) Registration of Charges ,
- vi) Reserves
- vii) Dividend- Declaration & payment
- viii) Managerial Remuneration
- ix) Powers, duties & responsibilities of Chief Financial Officer & Chief Executive Officer
- x) Meetings, powers of the Board and Related party transactions

b) The Contract Act

c) The Sale of Goods Act

d) Foreign Exchange Management Act

e) SEBI – Provisions of Listing Agreement & Corporate Governance

E) Elementary Mathematics & Statistics upto the level of Class 12

F) Quantitative Aptitude

- i) Linear Programming
- ii) PERT/CPM
- iii) Simulation
- iv) Probability
- v) Learning Curve Theory
- vi) Assignment

G) Information Systems

i) Basic Knowledge of Computer Systems

ii) Working knowledge in MS Office

iii) Basic Knowledge of General ERP Environment:

An ERP system covers the following common functional areas. In many ERP systems, these are also called and grouped together as ERP modules:

- Finance & Accounting : Flow chart of transactions relating to finance & accounts in ERP, General Ledger, Fixed Assets, Payable including vouchering, matching and payment, Receivables, Cash Management and collections, Preparation of periodic financial statements (Quarterly/Annual) for each location, Consolidation of financial statements of all locations/units for preparing Company's Standalone Financial Statements, Preparation of Financial Statement on Group Level i.e. including Subsidiaries, Joint Ventures & Associate companies
- Management Accounting : Budgeting, Costing, Cost management, activity based costing
- Human Resources : Payroll, Recruiting, training, retirement
- Logistics : Order Processing, Order to cash, order entry, credit checking, pricing, inventory, shipping, sales analysis and reporting, Supply chain planning, supplier scheduling purchasing, inventory, claim processing, warehousing (receiving, picking and packing).