

## **E04 : ASSISTANT MANAGER(ACCOUNTS)**

### **Financial Accounting**

Accounting – Basics , Fundamentals of Accounting , Accounting for Special Transactions , Preparation of Financial Statements, Preparation of Final Accounts of Profit Oriented organizations, Non-Profit Organizations and from Incomplete Records., Partnership Accounts , Self Balancing Ledgers, Royalties, Hire Purchase & Installment System, Branch & Departmental Accounts, Accounting Standards etc

Accounting in Computerized Environment

### **Financial Reporting**

GAAP and Accounting Standards

Ind AS 101 – First-time Adoption of Indian Accounting Standards, Ind AS 110 – Consolidated Financial Statements, Ind AS 1 – Presentation of Financial Statements, Ind AS 2 – Inventories, Ind AS 7 – Statement of Cash Flows, Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, Ind AS 10 – Events after the Reporting Period, Ind AS 12 – Income Taxes, Ind AS 16 – Property, Plant and Equipment, Ind AS 17 – Leases, Ind AS 19 – Employee Benefits, Ind AS 20 – Accounting for Gov. Grants and Disclosure of Govt. Assistance, Ind AS 21 – The Effects of Changes in Foreign Exchange Rates, Ind AS 23 – Borrowing Costs, Ind AS 24 – Related Party Disclosures, Ind AS 27 – Separate Financial Statements, Ind AS 28 – Investments in Associates and Joint Ventures, Ind AS 33 – Earnings per Share, Ind AS 34 – Interim Financial Reporting, Ind AS 36 – Impairment of Assets, Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets, Ind AS 38 – Intangible Assets, Ind AS 40 – Investment Property, Ind AS 11 – Construction Contracts, Ind AS 18 – Revenue, etc.

Accounting of Business combinations and restructuring,

Consolidated Financial Statement (Ind AS),

Developments in Financial Reporting and other item of Reporting,

### **Cost & Management Accounting**

Introduction to Cost Accounting, Materials, Labor, Overheads, Non-Integrated Accounts, Methods, Job and Batch, Contract, Operating, Process and Operation, Standard Costing, Marginal Costing, Budgets and Budgetary Control, Decision Making techniques- Relevant Cost analysis, Profitability analysis, Transfer Pricing, Activity based costing-JIT and ERP, Total quality management.

### **Financial Management**

Scope and Objectives of Financial Management, Time Value of Money, Financial Analysis and Planning, Financing Decisions, Types of Financing, Investment Decisions, Management of working capital, Security analysis , Portfolio management, Financial risk management-Risk and derivatives.

### **Direct Tax Laws**

The Income-tax Act, 1961:- Basic concepts, Residential status and scope of total income, Incomes which do not form part of total income ( Sec 10), 5 Heads of income, Provisions of Clubbing, Set-off and carry forward of losses, Deductions from gross total income, Computation of total income and tax payable. Provisions concerning Advance tax and TDS, Provisions for filing of return of income.

### **Indirect Tax Laws**

GST (Goods and Services Tax Act & Rules):-Introduction, Levy and Collection of Tax, Classification of Goods and Services- Reading the Rate Schedule, Time of Supply , Value of Supply , Place of Supply , Input Tax Credit, Registration ,Tax Invoice, Credit and Debit Notes , Accounts, Other Records under GST, Payment of Tax, TDS & TCS under GST, Returns , Matching Concept , Exports, Imports and Refunds under GST, Assessments, Inspection, Search & Seizure, Audit under GST, Job Work Under GST, E \_Waybills under GST, Anti-profiteering etc.

Customs Law and procedures:-Basic Concepts , Classification under Customs, Types of Duties, Valuation under Customs, Import and Export Procedure, Warehousing, Duty Drawback, Baggage & Postal Articles etc.

### **Corporate Laws and Compliance**

The Companies Act, 2013, SEBI and regulations, Competition Act 2002, Foreign exchange management act 1999, Corporate governance etc.

**Auditing and Assurance**

Auditing Concepts, Auditing and Assurance Standards, Preparation for an Audit, Internal Control, Vouching, Verification of Assets and Liabilities, Company Audit, Audit Report, Special Audits

**Information Technology**

Computer software, Data Storage, Retrievals and Data Base Management Systems, Computer Networks & Network Security, Internet and other technologies, Flowcharts, Decision Tables

**Strategic Management**

Business Environment, Business Policy and Strategic Management, Strategic Analyses Strategic Planning, Formulation of Functional Strategy, Strategy Implementation and Control, Reaching Strategic Edge

**Business Laws, Ethics & Communication**

The Indian Contract Act, 1872, the Negotiable Instruments Act, 1881, The Payment of Bonus Act, 1965, The Employees' Provident Fund and Miscellaneous Provisions Act, 1952, The Payment of Gratuity Act, 1972.

Principles of Business Ethics, Environment Issues, Ethics in Workplace, Ethics in Marketing and Consumer Protection, Ethics in Accounting and Finance.

Elements of Communication, Communication in Business Environment, Basic Understanding of Legal Deeds and Documents