FINANCE – SYLLABUS

i. **Accounting and IND AS:**

Concept and Principle of Accounting (Basic Understanding of Accounting), Theoretical Problem.

IND AS – Theoretical Problem and Practical Problem.

Preparation of Financial Statement – Problem on preparation of financial statement.

Bank Reconciliation Statement and Rectification of error, Contingent Liabilities, Practical Problem.

ii. **Cost Accounting:**

Standard Marginal Relevant, Batch, Activity Based Costing and other Costing Method, Theoretical and Practical problem based on these.

Pricing Decision, Profit Volume Analysis – Theoretical and Practical problem based on these.

Budgetary Control and Cost Sheet, Theoretical and Practical problem based on these.

Cost accounting standard, Cost Audit & Records Rule, Theoretical and Practical problem based on these.

Quantitative Techniques Practical Problem.

Inventory Valuation Practical problem.

iii. **Law & Audit:**

Companies Act (AOA, MOA, Shares, Debentures, Prospectus, Meeting of Shareholders and Directors, Accounts, Audit, Dividend, KMP related Provisions, Audit Committee, CSR, Filling of reports, Winding up and Liquidation Provision, Penalty Provision) – Theoretical and Practical problem based on these

Insolvency and bankruptcy Code, Indian Contract Act 1872, Payment of Bonus Act and Gratuity Act and Negotiable Instrument Act – Theoretical and Practical problem based on these.

SEBI, FEMA – Theoretical and Practical problem based on these.

Standards on Auditing – Theoretical and Practical problem based on these.

Preparation for Audit Program, Vouching, Verification of Assets & Liabilities, Audit Report Theoretical and Practical problem based on these.

Internal Financial Control – Theoretical Problem based on these

Special Audit.

iv. **Taxation:**

Income Tax (TDS, All Returns, Tax Audit, MAT Provision, New Amendments, Advance Tax, Perks Ta, Depreciation, Interest Provisions, Chapter VIA Deduction, Computation of Total Income and Tax, Assessments and Appeal Procedures – Theoretical and Practical problem based on these.

ICDS (All 10 ICDS) Theoretical and Practical problem based on these.

GST (Registration, Supply, Place of Supply, Invoicing, Credit Note, Debit Note, GST Returns, ITC, TDS Provision and Penalty provisions – Theoretical and Practical problem based on these.

v. Financial Management:

Time Value of Money – Theoretical and Practical problem based on these.

Capital Budgeting and Leasing – Theoretical and Practical problem based on these.

Working Capital Management – Theoretical and Practical problem based on these.

Dividend Analysis, Investment & Financing Decision Theoretical and Practical problem based on these.

Cash Flow Statement and Fund flow Statement – Theoretical and Practical problem based on these.

Ratio Analysis.

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