



**SYLLABUS FOR WRITTEN TEST FOR THE VARIOUS POSTS TO BE FILLED BY THE DIRECT RECRUITMENT**

**POST -1 SENIOR MANAGER (FINANCE /ACCOUNTS)**

**PAPER – A : ACCOUNTING AND FINANCIAL MANAGEMENT**

<b>SR NO.</b>	<b>TOPIC</b>
<b>1</b>	<b>Overview</b> Accounting concepts, conventions and principles; Accounting Equation, International Accounting principles and standards; Matching of Indian Accounting Standards with International Accounting Standards.
<b>2</b>	<b>Mechanics of Accounting</b> Double entry system of accounting, journalizing of transactions; preparation of final accounts, Profit & Loss Account, Profit & Loss Appropriation account and Balance Sheet, Policies related with depreciation, inventory and intangible assets like copyright, trademark, patents and goodwill.
<b>3</b>	<b>Accounting Standards , Ind-As , IFRS</b> Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications. Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS), Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis Indian Accounting Standards.
<b>4</b>	<b>Corporate Financial Reporting:</b> Issues and problems with special reference to published financial statements.
<b>5</b>	Accounting for Corporate Restructuring (including inter-company holdings)
<b>6</b>	<b>Consolidated Financial Statements</b> of Group Companies Concept of a Group, purposes of consolidated financial statements minority interest, Goodwill, Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post-acquisition profit.
<b>7</b>	<b>Accounting and Reporting of Financial Instruments</b> Meaning, recognition, derecognition and offset, compound financial instruments ,Measurement of financial instruments.
<b>8</b>	<b>Valuation :</b> Concept of Valuation , Valuation of Tangible Fixed Assets , Valuation of Intangibles including Brand Valuation and Valuation of Goodwill , Valuation of Liabilities , Valuation of Shares ,Valuation of Business
<b>9</b>	<b>Scope and Objectives of Financial Management ,Time Value of Money</b>
<b>10</b>	<b>Cost of Capital , Capital Structure , Dividend Decisions</b>
<b>11</b>	<b>Project Planning and Capital Budgeting :</b> Capital Budgeting Decisions - Certainty Equivalent approach, Evaluation of Risky Investment Proposals, Risk and Return analysis, Simulation and decision tree analysis, Sensitivity analysis, Capital Rationing, Adjusted Net Present Value, Replacement decisions, Application of Real Options in capital budgeting, Impact of inflation on capital budgeting decisions
<b>12</b>	<b>Working Capital Management</b>
<b>13</b>	<b>Financial Policy and Corporate Strategy :</b> Strategic decision making framework, Interface of



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Financial Policy and strategic management , Balancing financial goals , sustainable growth.

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**14 Leasing decision including cross border leasing**

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**15 Dividend Decisions:**Dividend theories, Determinants of dividend policies.

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**16 Security Analysis :** Fundamental analysis - Economic analysis, Industry analysis and Company Analysis , Bond valuation, Price Yield relationship, Bond Price forecasting – application of duration and convexity, Yield curve strategies Technical Analysis – market cycle model and basic trend identification, different types of charting, support and resistance, price patterns, moving averages, Bollinger Bands, momentum analysis.

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**17 Mergers, Acquisitions and Restructuring**

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**18 Portfolio Theory and Asset Pricing**

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**Written exam will be held at Vadodara as per the schedule given below.**

**Exam Detail : Written Exam will be consisting of THREE Papers, Paper I (200 Marks – Calculative), Paper II (200 Marks -Objective) and Paper III (200 Marks -Objective). Candidate has to give answers in OMR sheet by selecting answer from the given option A, B, C or D.**

**Papers - I : This paper would be of 200 marks and all the Questions will be Calculative Questions. Questions would be from the syllabus attached herewith.**

**Papers - II : This paper would be of 200 marks and all the Questions will be Objective Questions may of either of One / Two/ Three/ Four or marks. Questions would be from the syllabus attached herewith.**

**Papers - III : This paper would be of 100 marks and all the Questions will be Multiple Choice Questions of One mark each. Questions would be from Basic Statistics, Basic Mathematics, Gujarati and English Grammar up to 10 standard (Gujarat Board) level as well as General Knowledge, Logical reasoning, Quantitative technics.**

**Exam Center : Deep Center for Post Graduate Studies (M Com Building)  
Donors' Plaza  
Opp. M. S. University Office  
Fatehgunj  
Vadodara**

**Candidate is supposed to carry Driving License, Passport, Adhar Card and Election Card.**