

SENIOR ACCOUNTANT EXAMINATION

Section-I

1. **General Intelligence & Reasoning:** The Syllabus for General Intelligence would include questions of both verbal and non-verbal type. The test may include questions on analogies, similarities, differences, space visualization, problem solving, analysis, judgement, decision making, visual memory, discrimination, observation, relationship concepts, arithmetical reasoning, verbal and figure classification, arithmetical number series etc. The test will also include questions designed to test the candidate's abilities to deal with abstract ideas and symbols and their relationships, arithmetical computations and other analytical functions.

2. **General Awareness:** Questions will be aimed at testing the candidate's general awareness of the environment around him/her and its application to society. Questions will also be designed to test knowledge of current events and of such matters of everyday observations and experience in their scientific aspect as may be expected of any educated person. The test will also include questions relating to India and its neighbouring countries especially pertaining to History, Culture, Geography, Economic Scene, General Polity and Scientific Research, etc. These questions will be such that they do not require a special study of any discipline.

Section II: Domain Specific

- I. Indian Accounting Standards (Ind AS) and preparation of financial statements, Schedule III of the Companies Act, 2013. Ratio Analysis, Cash Flow & Fund Flow Analysis, Preparation of Bank Reconciliation Statement, Costing Concepts such as Material Cost, Labour Cost and Overheads, Fixed Cost, Variable Costs, Standard Costing, Marginal Costing, Break Even Analysis, Price Volume Relationship and Contribution Margin.
- II. Budget and Budgetary Control, Types of Budget, Payback Period, Net Present Value and Internal Rate of Return.
- III. Income from Salary, Income from Business & Profession, Payment of Advance Tax, Minimum Alternate Tax (MAT), Income Tax Returns, Deductions from Income, Tax Audit under Income Tax Act, 1961. TDS under Income Tax Act, Filing of e-TDS Return under Income Tax Act.
- IV. Central Excise, Customs Duty and Service Tax, TDS under various Sections, Filing of e-TDS Return, DVAT, Central Sales Tax Act and highlights of Proposed Goods and Services Tax Act (GST), GST Returns, TDS under Goods & Service Tax.
- V. Financial Models of Infrastructure Projects (SPV, PPP).
- VI. Raising of debts from domestic market and international market.
- VII. Raising of funds through equity.
- VIII. Project Appraisal for investment.
- IX. Internal Audit & Internal Control and Investigation.
- X. Utility of physical verification of fixed assets.
- XI. Methods of charging depreciation on assets.