

Jr. Field Officer (F&A) Syllabus

<p>Part –I</p>	<p style="text-align: center;">70 Question s</p>	<p><u>Advanced Accounting:</u></p> <ol style="list-style-type: none"> 1. Indian Accounting Standards (Ind-AS) issued by the ICAI and problems based thereon and preparation of Final Accounts of Companies and Cash Flow Statements. 2. Corporate financial reporting – issues and problems with special reference to published financial statements. <p><u>Management Accounting and Financial Management:</u></p> <ol style="list-style-type: none"> 1. Project planning and capital budgeting: Techniques for evaluation like payback method, rate of return, IRR, NPV, etc.; preparation of project report; financial projections; sensitivity analysis in capital budgeting; Impact of inflation on capital budgeting decision; capital rationing; risk analysis in capital budgeting and evaluation of risk investments; social cost-benefit analysis; simulation and decision tree analysis. 2. Special Features of Financial Management in Public Sector Undertakings. 3. Tools of Financial Analysis and Planning; Ratio Analysis to evaluate performance and financial health, Application of ratio analysis in financial decision making; Analysis of cash flow and funds flow statements. <p><u>Auditing:</u></p> <ol style="list-style-type: none"> 1. Internal Control 2. Audit of limited companies 3. Audit under computerized environment 4. Audit of payments, purchases sales, debtors, etc. <p><u>Cost Accounting:</u></p> <ol style="list-style-type: none"> 1. Cost Concepts in decision-making, relevant cost, differential cost, incremental cost and opportunity cost. 2. Marginal Costing; Distinction between Marginal Costing and Absorption Costing; Break-even analysis, Cost-Volume-Profit Analysis. Various decision-making problems. 3. Standard Costing and Variance Analysis. 4. Budgetary Control; Flexible Budgets; Performance Budgets; Zero-based budgets. <p><u>Management Information and Control Systems:</u></p> <ol style="list-style-type: none"> 1. Information security: Importance and principles of information security, best approaches to implementing information security. 2. Techniques in data processing - on line, batch mode, real time introduction to internet and other emerging technologies. <p><u>Direct Taxes:</u></p> <ol style="list-style-type: none"> 1. The Income Tax Act, 1961 <p><u>Indirect Taxes Including GST:</u></p> <ol style="list-style-type: none"> 1. (a) Maintenance of records, registers and filing of returns (b) Procedure of Exports, Duty draw back. (c) Drawback of Custom Duties Paid. <p><u>Corporate Laws:</u></p> <ol style="list-style-type: none"> 1. The Companies Act, 2013
<p>Part-II</p>	<p style="text-align: center;">30 Question s</p>	<p>General aptitude, General Knowledge, Reasoning, Mathematics, Language and Behavioral Aptitude</p>
