

**SYLLABUS FOR TECHNICAL QUESTIONS IN ACCOUNTS &  
FINANCE**  
**[100 Marks: 50 Questions]**

**Financial Accounting and Reporting**

**1.1. Financial Statements Preparation**

- 1.1.1. Balance Sheet
- 1.1.2. Income Statement (P&L)
- 1.1.3. Cash Flow Statement
- 1.1.4. Accounting Standards (Ind-AS, IFRS)

**1.2. Financial Reporting**

- 1.2.1. Quarterly, Half-yearly, and Annual Reports
- 1.2.2. Stakeholder Reporting
- 1.2.3. Budget vs. Actual Analysis
- 1.2.4. Financial Insights and Trend Analysis

**1.3. Accounting Policies and Procedures**

- 1.3.1. Compliance with Accounting Standards and Regulations
- 1.3.2. Internal Controls Development and Monitoring
- 1.3.3. Audit Coordination and Issue Resolution
- 1.3.4. Financial Statement Finalization
- 1.3.5. Key Ind-AS Standards (Revenue Recognition, Financial Instruments, Leases, etc.)
- 1.3.6. Ratio Analysis

**Taxation**

**2.1. Direct Taxes**

- 2.1.1. Income Tax
  - 2.1.1.1. Income from Salary and Other Sources
  - 2.1.1.2. Tax Computation and Applicable Rates
- 2.1.2. **Capital Gains Tax**
  - 2.1.2.1. Short-term and Long-term Capital Gains
  - 2.1.2.2. Exemptions and Deductions
- 2.1.3. **Tax Deducted at Source (TDS)**
  - 2.1.3.1. TDS on Salary, Interest, Rent, GST, and Others

#### **2.1.4. Personal Tax Planning**

2.1.4.1. Tax-saving Methods and Deductions

2.1.4.2. Filing of Returns

#### **2.1.5. Corporate Taxation**

2.1.5.1. Tax on Companies

2.1.5.2. Current Tax, Incentives, and Others

2.1.6. Recent Amendments in Income Tax Laws

#### **2.2. Indirect Taxes**

2.2.1. Goods and Services Tax (GST)

2.2.1.1. CGST, SGST, IGST

2.2.1.2. Input Tax Credit and Exemptions

2.2.1.3. Monthly Filing and Compliance

2.2.2. Tax Due Dates and Compliance Requirements

### **Cost and Management Accounting**

#### **3.1. Costing Methods**

3.1.1. Marginal Costing

3.1.2. Absorption Costing

3.1.3. Cost-Volume-Profit (CVP) Analysis

#### **3.2. Budgeting and Control**

3.2.1. Budget Types and Budgetary Control

3.2.2. Flexible Budgets 3.3. Project Appraisal and Cost Management

#### **3.3.1. Capital Budgeting Techniques**

3.3.2. Cost of Capital Computation

3.3.3. Project Appraisal Methods (Payback, NPV, IRR, Cost-benefit Analysis)

3.3.4. Strategic Cost Management and Control 3.3.5. Cost Reduction Strategies

3.3.6. Make vs Buy and Other Cost Analysis

### **Financial Planning, Budgeting and Reporting**

#### **4.1. Cash Flow and Liquidity Management**

4.1.1. Cash Flow Analysis and Monitoring

4.1.2. Receivables and Payables Tracking

4.1.3. Short-term and Long-term Cash Forecasting

#### **4.2. Budgeting and Forecasting**

4.2.1. Annual Budgets Preparation

4.2.2. Financial Projections and Planning

4.2.3. Budget vs Actual Tracking and Variance Analysis

#### **4.3. Management Reporting**

4.3.1. Performance Reporting against Budgets and Goals

4.3.2. Cost Analysis and Reporting 4.3.3. Financial Planning for Organizational Objectives

## **Accounting and Reporting Processes**

### **5.1. Account Reconciliations**

- 5.1.1. General Ledger Reconciliations
- 5.1.2. Subsidiary Ledger Reconciliations
- 5.1.3. Bank Reconciliations

### **5.2. Financial Systems and Reporting Tools**

- 5.2.1. Financial Software Usage (e.g. SAP Hana 4)
- 5.2.2. Accounting and Reporting Automation

### **5.3. Statutory Compliance and Filings**

- 5.3.1. Submission of Returns (GST, Income Tax, PF, ESI, etc.)
- 5.3.2. Compliance Reports and Statutory Returns Preparation

## **Economics**

### **6.1. Macroeconomics**

- 6.1.1. Macroeconomic Indicators Analysis
  - 6.1.1.1. Inflation, WPI
  - 6.1.1.2. Foreign Exchange
  - 6.1.1.3. Banking and Financial Markets

### **6.2. Risk Management**

- 6.2.1. Financial Risk Identification and Mitigation
- 6.2.2. Risk Management Plans Preparation

### **6.3. Auditing**

- 6.3.1. Internal Audit and Controls
- 6.3.2. Statutory Audit and Compliance
- 6.3.3. Tax Audit and Internal Financial Control

### **6.4. Labor Law Compliance**

- 6.4.1. PF and ESI Compliance
- 6.4.2. Bonus Act Compliance

## **Test of Reasoning [15 Marks: 15 Questions]**

### **Logical Reasoning**

Statement and Conclusion, Statement and Assumptions, Statement and Arguments, Statement and Course of Action, Cause and Effect, Analytical Decision Making

### **Seating Arrangement**

Circular Arrangement, Linear Arrangement (Single and Double Rows), Square and Rectangular Arrangements, Floor Puzzles, Box-Based Puzzles

### **Puzzles**

Scheduling Puzzles, Blood Relations-Based Puzzles, Ranking and Order Puzzles, Age-Based Puzzles, Day/Month-Based Puzzles

## Blood Relations

Family Tree and Relationship Chains, Coded Relationships.

## Syllogisms

Categorical Syllogisms, Advanced Syllogisms (Reverse Syllogisms), Venn Diagram Applications in Syllogisms

## Coding-Decoding

Alphanumeric Coding, Letter Coding, Number Coding, Symbol-Based Coding

## Direction Sense Test

Cardinal Directions (North, South, East, West), Complex Directions with Turning and Distances

## *Quantitative Aptitude [15 Marks: 15 Questions]*

## Data Interpretation

- **Tabular Data Interpretation:** Interpretation of tables and data sets.
- **Line Graph:** Data representation and analysis using line graphs.
- **Bar Graph:** Interpretation of data presented in bar graphs.
- **Pie Chart:** Calculations based on data presented in pie charts.
- **Caselets:** Data interpretation with paragraph-based information.
- **Mixed Graphs:** Combining different types of graphs in a single question.
- **Radar Graph (Spider Web):** Less common but may appear.

## Number Series

- **Missing Number Series:** Finding the missing term in a given series.
- **Wrong Number Series:** Identifying the incorrect term in a series.

## Simplification and Approximation

- Questions based on basic mathematical operations to simplify expressions.
- Approximation questions require choosing the closest answer.

## Quadratic Equations

- Solving quadratic equations to find roots.
- Comparison of roots between two quadratic equations.

## Data Sufficiency

- Problems with multiple statements where you determine if the given data is sufficient to answer the question.

## Arithmetic Topics

- **Percentages:** Basic calculations, profit and loss, and discounts.
- **Ratio and Proportion:** Problems based on direct and inverse proportions.
- **Average:** Calculating averages for different scenarios.
- **Simple Interest and Compound Interest:** Interest calculations over time.

- **Profit and Loss:** Calculation of gains, losses, and discounts.
- **Time and Work:** Problems involving work completion, efficiency, and combined efforts.
- **Time, Speed, and Distance:** Calculations with speed, distance, and time; includes boats and trains.
- **Mixtures and Alligations:** Mixing solutions, costs, and ratios.
- **Mensuration:** Basic geometry, areas, volumes of shapes, and perimeters.
- **Partnerships:** Sharing profits based on investments.
- **Probability:** Basic probability calculations and event outcomes.
- **Permutation and Combination:** Arrangement and selection problems.

## Mathematical Inequalities

- Problems requiring the comparison of quantities using inequalities.

## Miscellaneous Word Problems

- These cover real-life scenarios and test conceptual understanding.

### General Awareness [15 Marks: 15 Questions]

## Current Affairs

- Recent events of national and international importance
- Awards and Honors (Padma Awards, Nobel Prizes, etc.)
- Sports (major tournaments, winners, records)
- Government schemes and policies
- Important Summits and Conferences
- Economic and Banking Awareness (recent developments in banking and finance)
- Important Days and Themes

## Indian History

- **Ancient History:** Indus Valley Civilization, Vedic Period, Maurya and Gupta Empires
- **Medieval History:** Delhi Sultanate, Mughal Empire, Bhakti and Sufi Movements
- **Modern History:** British Rule, Revolt of 1857, Indian National Movement, Independence

## Geography

- **Physical Geography:** Landforms, Atmosphere, Climate, and Natural Vegetation
- **Indian Geography:** Rivers, Mountains, Plateaus, Deserts, Soil, Forests
- **World Geography:** Continents, Countries, Capitals, and prominent physical features

## Indian Polity and Constitution

- **Constitutional Framework:** Preamble, Fundamental Rights and Duties, Directive Principles
- **Union and State Government:** Structure, Roles, and Functions of Executive, Legislature, and Judiciary
- **Important Amendments and Articles:** Key constitutional amendments and articles
- **Political System:** Panchayati Raj, Election Commission, Local Governance

## Economics and Finance

- **Basic Concepts:** Micro and Macro Economics, Demand and Supply, National Income
- **Indian Economy:** Economic Reforms, Planning in India, Economic Terminology
- **Banking and Finance:** RBI, Money Market, Inflation, Economic Policies
- **Budget and Fiscal Policies:** Key points from the Union Budget and Economic Surveys

## Science and Technology

- **Biology:** Human Body, Health and Diseases, Important Biological Terms
- **Chemistry:** Basics of Elements and Compounds, Acids and Bases, Metals and Non-Metals
- **Physics:** Laws of Motion, Work and Energy, Heat, Light, Sound, Electricity and Magnetism
- **Computer Awareness:** Basic terminology, Networking, Internet, Hardware and Software
- **Inventions and Discoveries:** Key scientific and technological developments

## Environment and Ecology

- **Ecological Concepts:** Biodiversity, Conservation, Ecosystem, Food Chain
- **Environmental Issues:** Pollution, Climate Change, Global Warming, Renewable and Non-Renewable Resources
- **Important Organizations and Conventions:** UNEP, Kyoto Protocol, Paris Agreement

## General Knowledge

- **Important Dams, Rivers, and National Parks**
- **Important Organizations:** UN, WHO, WTO, IMF, World Bank
- **Space Research:** Recent developments in ISRO, NASA, and space missions.

### English Language [15 Marks: 15 Questions]

## Reading Comprehension

- Passage comprehension with questions on main ideas, themes, and details
- Inference-based questions
- Vocabulary questions (synonyms, antonyms) based on the passage
- Tone of the passage

## Grammar and Vocabulary

- **Error Spotting:** Identifying grammatical errors in sentences
- **Sentence Correction:** Correcting grammatically incorrect sentences
- **Fill in the Blanks:** Choosing the right words to complete sentences (single and double fill-in-the-blanks)
- **Cloze Test:** Passage with blanks where you choose the most suitable word for each blank
- **Phrase Replacement:** Replacing phrases in sentences to make them grammatically correct

## Sentence Rearrangement (Para Jumbles)

- Arranging jumbled sentences in the correct order to form a coherent paragraph
- Identifying the correct opening and closing sentences in a set of jumbled sentences

## Synonyms and Antonyms

- Questions based on commonly used synonyms and antonyms
- Word replacement questions to test vocabulary strength

## Idioms and Phrases

- Understanding and applying the meaning of commonly used idioms and phrases
- Questions based on idiomatic usage in sentences

## Word Association and Usage

- **Word Pairing:** Identifying relationships between pairs of words
- **Homonyms and Homophones:** Recognizing words that sound similar but have different meanings
- **Spell Check:** Questions based on identifying misspelled words

## Sentence Completion and Paragraph Completion

- Choosing the most appropriate sentence or word to complete a paragraph
- Filling gaps in sentences to make logical and grammatically correct statements

## Verbal Ability

- Questions based on verbal reasoning and critical thinking
- Questions on understanding of sentence meaning and logical progression