

Syllabus

Post Name	:	Manager (Accounts) / Manager (Internal Audit) Sr. Accounts Officer /Sr. Internal Auditor
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1. FINANCIAL ACCOUNTING & REPORTING

- Accounting Standards- Introduction and Overview, Carve outs/ins in Ind ASs vis-à-vis International Financial Reporting Standards (IFRSs), Preparation of Financial statements of Company viz. Cash flow Statement (Profit and Loss Account, Balance Sheet and Cash Flow Statement)- Profit/Loss prior to incorporation as per Schedule II of Companies Act.
- SEBI Regulations only related to financial matters excluding Secretarial issues.

2. COST AND MANAGING ACCOUNTING

- Introduction to Cost Accounting, Materials, Labor, Overheads, Non-Integrated Accounts, Methods, Job and Batch, Contract, Operating, Process and Operation, Standard Cost, Marginal Costing, Budget and Budgetary Control.
- Cost Management, Cost Volume Profit Analysis, Pricing Decisions, Budgets and Budgetary Control, Standing Costing and Variance Analysis, Transfer Pricing, Cost Management in Service Sector and Financial Decision Modelling, Employee Stock Option and buy back of securities.

3. COMPANY LAW AND ALLIED LAWS

Company Law 2013, Insolvency and Bankruptcy Code 2016, The Indian Contract Act, 1872; The Negotiable Instrument ACT, 1881, The Payment of Bonus Act 1965, The Foreign Exchange Management Act, 1999.

4. DIRECT TAX LAWS

The Income Tax Act, 1961 and Rules thereunder.

5. INDIRECT TAX LAWS INCLUDING GOODS AND SERVICES TAX & CUSTOMS & FOREIGN TRADE POLICY

Goods and Services Tax (GST) Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017, Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975 and Foreign Trade Policy to the extent relevant to the indirect tax laws.

6. AUDITING AND ASSURANCE

- Auditing Concepts, Auditing and Assurance Standards, Preparation for an Audit, Internal Control, Vouching, Verification of Assets and Liabilities, Company Audit, Audit Report, Special Audit.
- Cost Audit and Record Rules.