



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

<b>POST -3FINANCIAL ANALYST</b>	
<b>PAPER – A : ACCOUNTING AND FINANCIAL MANAGEMENT</b>	
<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>Analysis of financial statement</b> Ratio Analysis- solvency ratios, profitability ratios, activity ratios, liquidity ratios, market capitalization ratios ; Common Size Statement ; Comparative Balance Sheet and Trend Analysis of manufacturing, service & banking organizations.
<b>4</b>	<b>Funds Flow Statement:</b> Indirect Method <b>Cash Flow Statement:</b> Various cash and non-cash transactions, flow of cash, preparation of Cash Flow Statement and its analysis.
<b>5</b>	<b>Management Accounting</b> Introduction, Meaning of Management accounting ,The Role of Management Accounting , Management Accounting Framework , Functions of Management Accounting ,Tools of Management Accounting ,The Balanced Scorecard , Cost Management System , Value Added Concept , Merits of Management Accounting , Demerits of Management Accounting , Distinction between Management Accounting and Financial Accounting
<b>6</b>	<b>Marginal Costing and Break Even Analysis:</b> Introduction , Concept of Marginal Costing , Characteristics of Marginal Costing , Difference between Absorption Costing and Marginal Costing , Marginal Cost, Contribution , Cost Volume Profit (CVP) Analysis , Break Even Chart , Break Even Point, Profit Volume ratio or MCSR , Target profit , Margin of Safety , Application of Marginal cost , Limitations of Marginal cost
<b>7</b>	<b>Budgeting, Budgetary Control and Budget Variance</b>
<b>8</b>	<b>Standard Costing</b> Introduction , Definition of Standard Costing, Meaning, Difference between Standard cost and Budgetary Control, Establishment of standards, Variance analysis, Material cost variance, Material price variance, Material usage variance , Material Mix variance, Material Yield variance, Direct labor variance, Labor Efficiency Variance, Labor Rate variance, Labor mix variance, Labor Yield Variance
<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>Capital Budgeting</b>
<b>12</b>	<b>Working Capital Management</b>



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

- Exam Detail** : **Written Exam will be consisting of TWO Papers, Paper I (200 Marks) and Paper II (100 Marks). 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 Multiple Choice Questions may of either of One / Two/ Three/ Four or marks. Questions would be from the syllabus attached herewith.**
- Papers - II** : **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.