



**SOLAR ENERGY CORPORATION OF INDIA LIMITED**  
(A Government of India Enterprise)  
6<sup>th</sup> Floor, Plate - B, NBCC Office, Block Tower -2, East Kidwai Nagar,  
New Delhi – 110023  
CIN No. U40106DL2011GOI225263

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**INDICATIVE SYLLABUS FOR WRITTEN TEST FOR THE POST OF**  
**SENIOR ACCOUNTS OFFICER**

The Written test will comprise of objective-type-multiple-choice question containing 120 questions in 02 Parts i.e. Part-A & Part-B. The test will be held for 120 minutes duration (in one sitting) with following pattern:

1. **Part-A** will consist of : Quantitative Aptitude, Logical Reasoning, English Language, General awareness & Current affairs.
2. **Part-B** will consist of : Professional knowledge (Discipline related)

***Note: 0.25 marks will be deducted for each wrong answer.***

## PART - B

### Indicative Syllabus for Senior Accounts Officer (Fin.)

1. **Accounting**: Indian Accounting standard (Ind AS), Accounting Policies, Statement of Changes in equity, Related party disclosures, Fair Value measurements, Financial Instruments, Materiality concept, Guidance Notes on Ind AS aspects issued by the ICAI, Finalisation of Accounts as per Ind AS, Accounting with respect to Associates, Joint Ventures, Subsidiary etc, Consolidation of Accounts.
2. **Financial Management** :Capital Budgeting, Corporate Finance, Cost of capital, Long term Financing, Working Capital Management, Financial Management & Control, Dividend decision, dividend policy & its determinants, Tools of Financial Analysis and planning, Ratio analysis (Net Worth, ROI etc.) to evaluate performance and financial health application of ratio analysis in financial decision making, Goals of Financial Management, Key activities of Financial Management, Relationship of finance to accounting and audit and organisation of finance function etc.
3. **Budgetary Controls**: Budgetary Control process, Flexible Budgets, Zero Based Budgets, Management information system etc.
4. **Direct Taxes**: Corporate Tax, Dividend distribution Tax, Minimum Alternate Tax, Provisions regarding TDS & Withholding Tax, Deductions & Allowances under Income Tax, Computation of tax liability, Exemptions & deductions, Income computation & disclosure standard, Filing of TDS return, Income Tax Return, Advance Tax, Deferred Tax calculation etc.
5. **Indirect Taxes**: GST Act & its amendments, Intra State vs Inter State Supply, Valuation of taxable supply, Time of supply & payment of Tax including Reverse charge, Monthly/Quarterly/Annual Returns under GST, GST TDS concept, Input Tax credit under GST, Refunds etc.
6. **Auditing**: Techniques of Auditing planning and audit, Audit Programs, Audit process and various Audit Types, Audit of PSU companies, Internal Audit, C&AG Audit, Special Audit procedures, witnessing physical verification of assets.
7. **Law** : Companies Act, 2013, Contract Act, Corporate Social Responsibility, Dividend.