

Based on the interview experience of more than 30 companies including IB's and large FMCG

Syllabus - (8 out of 10 questions asked in the interview will definitely be from this area)

| FR | GST | INCOME TAX | COSTING AND FM | SFM - Mostly asked in IB Companies |
|--|--|---|---|--|
| Ind AS 116 Leases Ind AS 115 - RFCWC | Section 17 sub section 5 Rule 42 of CGST Act | Section 50CA ICDS concept | Marginal Costing - BEP MOS calculation Standard Costing - Material and labour variances | Derivatives Forex |
| Ind AS 2 - Inventories | Rule 43 of CGST Act | Tax Audit limit and applicability - Form 3CA 3CB | Understanding of the elements of Cost Sheet with practical examples | Bond |
| Ind AS 38 - IA | Rule 36 - Amendment | Section 195 of IT Act - TDS on foreign remittance | ABC Costing vs Traditional Costing | Equity |
| Ind AS 16 - PPE | Reverse charge applicability and cases. | Advance tax applicability, DTA and DTL Concepts | Budgetary control | Mutual Fund |
| Ind AS 109 - FI | Definitions of Aggregate T/O and Turnover in state | Section 234 B, 234 C, 234F New tax regime and other amendment in Finance Bill 2023 | Sale-VC=Contr-FC=EBIT-Int=EBT-tax= EAT - Conceptual Understanding | Merger and Acquisitions |
| Ind AS 28 Inv Acc Basic theory of Ind AS and how is it different from AS | Composite and mixed supply Exemptions Section 16 - Eligibility and conditions for availing ITC Most imp - Highlights of Finance Bill 2023 | 5 Heads of Income - Better to go with a marathon class TDS Sections - 194 series | Ratio Analysis Calculation of Working Capital Job Costing | Banking company of CA Inter Advanced Accounts Be updated on previous working day nifty and sensex, current updates like UBS acquired CS. What led to the downfall of Swiss Bank |
| Companies Act 2013 | Miscellaneous - But imp | Audit | Excel | Understanding of the Company you are being interviewed for |
| Section 138, 139 Section 148 | Basic of Accounting like Golden rule and Modern Rule Entries for prepaid and Outstanding | SA 299 SA 505 | SUM IF Function V Lookup | Date of Incorporation, Founder |
| Section 128 | Treatment of Bad debt and provision in p/l and B/s And all the questions present in CFI - Finance questions pdf | SA 210 | X Lookup | CFO, CEO, MD |
| Section 135 | | SA 700 series - V imp *4 types of Audit opinion | Index Match Function | Products in which the company deals in |
| Section 185 Section 188 Section 197 Section 186 Section 184 Section 129 CARO applicability - go through all the clauses and LODR Concept Recent amendments in Co. Act | | SA 501 SA 550 SA 530 SA 540 Control Testing Procedures Types of Risk | Indirect Function Data Validation Slicers H lookup SUMIFS AND IF COUNTIF IFERROR | Market Cap, Share price, PE ratio - Get the details on Groww application |

Imp note -

One needs to be very clear on the best possible questions that be asked from the articleship experience. No one can guide us on this, one has to do on his own.