



**NATIONAL BANK FOR AGRICULTURE AND RURAL DEVELOPMENT
SYLLABUS FOR THE WRITTEN EXAMINATION FOR THE POST OF
ASSISTANT MANAGER IN GRADE 'A'**

Chartered Accountant

(The syllabus is illustrative and not exhaustive. The syllabus should not be considered as the only source of information while preparing for the examination. Keeping in view the nature of examination, all matters falling within the realm of the subject concerned will have to be studied by the candidate as questions can be asked on all relevant matters under the subject. Candidates appearing for the examination should also prepare themselves for answering questions that may be asked on the current/latest developments/Acts taking place under the subject(s) although those topics may not have been specifically included in the syllabus.)

1. Fundamentals of Accounting, Business Mathematics, Statistics, Business Economics
2. Business Law and Corporate Law – Indian Regulatory Framework; The Indian Contract Act, 1872; The Sale of Goods Act, 1930; The Indian Partnership Act, 1932; The Limited Liability Partnership Act, 2008; The Negotiable Instruments Act, 1881; The Companies Act, 2013; The General Clauses Act, 1897; The Foreign Exchange Management Act, 1999
3. Advanced Accounting – Process of formulation of Accounting Standards including Indian Accounting Standards (IFRS converged standards) and IFRSs, Framework for preparation and presentation of Financial Statements (as per Accounting Standards), Applicability of Accounting Standards to various entities and application of Accounting Standards, Company Accounts, Accounting for Branches including Foreign Branches
4. Cost and Management Accounting – Elements of Cost and preparation of Cost Sheets, Ascertainment of Cost and Cost Accounting System, Methods of Costing, Cost Control and Analysis
5. Auditing, Assurance and Professional Ethics – General Auditing Principles and Auditors Responsibilities, Audit Planning, Strategy and Execution, Materiality, Risk Assessment and Internal Control, Audit Evidence, Review of Financial Information and Other Assurance Services, Digital Auditing and Assurance, Audit of Banks, NBFCs and PSUs, Internal Audit, Due Diligence, Investigation and Forensic Accounting, Emerging Areas (SDG, ESG Assurance), Professional Ethics and Liabilities of Auditors
6. Financial Reporting – Financial Reporting under Indian Accounting Standards (Ind AS), Application of Ind AS w.r.t General Purpose Financial

Statements, Ind AS on Group Accounting, Analysis of Financial Statements (as per Ind AS), Technology and Accounting

7. Financial Management and Strategic Management – Financial management and Financial Analysis, Financing Decisions and Cost of Capital, Capital Investment and Dividend Decisions, Management of Working Capital, Financial Policy and Corporate Strategy, Risk Management, Advanced Capital Budgeting Decisions, Security Analysis, Security Valuation, Portfolio Management, Securitization, Mutual Funds, Derivatives Analysis and Valuation, Foreign Exchange Exposure and Risk Management, International Financial Management, Interest Rate Risk Management, Business Valuation, Mergers, Acquisition and Corporate Restructuring, Startup Finance, Strategic Analysis, Strategic Choices, Strategy Implementation and Evaluation
8. Taxation – Direct Tax Laws, Indirect Tax Laws, International Taxation