



No. BSNLCO-PERS/15(17)/2/2023-PERS1(Fin)

Dated: 16-05-2024

Subject: **Scheme and Syllabus for Direct Recruitment to the post of Senior Executive Trainee (DR) of Finance Stream.**

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The undersigned is directed to enclose herewith Scheme and Syllabus for direct recruitment to the post of Senior Executive Trainee (DR) [SET(DR)] of Finance Stream for wide publicity. The Scheme and Syllabus shall be applicable w.e.f the date of notification.

This issues with the approval of competent authority.

Encl.: As above.

[जी.पी. विश्वाई/ G.P. Vishnoi]
उप महाप्रबंधक (कार्मिक-II)
Dy. General Manager (Pers. II)

To

1. PPS to CMD, BSNL.
2. PPS to functional Directors of BSNL Board.
3. PPS to CVO, BSNL.
4. All Heads of Telecom Circles/Administrative Units, BSNL.
5. PGM(Pers)/PGM(EF)/PGM(Estt.)/GM(Rectt.), BSNL CO.
6. General Secretary, SNEA/AIGETOA/SEWA.
7. OL Section for Hindi version.
8. BSNL Intranet portal.

[मूल चंद/ Mool Chand]
सहायक महाप्रबंधक (कार्मिक नीति)
Assistant General Manager (Pers. Policy)

पंजी. और निगमित कार्यालय: भारत संचार भवन, एच.सी. माथुर लेन, जनपथ, नई दिल्ली-110 001
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**Scheme and Syllabus for Direct Recruitment to the post of
Senior Executive Trainee [SET (DR)] of Finance Stream**

1. Scheme of Examination:

The examination (Computer based-Multiple choice-Objective type test) will consist of one paper as given below:

Paper	Particulars	Maximum Marks	Duration
Part-I (Common)	Written Test (Aptitude)	40 Marks (40 Questions)	180 Minutes
Part-II (Core)	Written Test (Technical)	160 Marks (160 Questions)	
	Total	200 Marks (200 Questions)	

Note:

(a) The examination will be conducted in one shift comprising of Part-I (Common)-Written Test (Aptitude) and Part-II (Core)-Written Test (Technical) for 180 minutes duration.

(b) The examination will be objective type with negative marking. For each correct answer 01 Mark will be awarded and for each wrong answer (-)0.25 Marks will be awarded.

1.1 Minimum qualifying Marks: Minimum qualifying Marks in Part-I (Common) & Part-II (Core) shall be 40% in each Part and overall minimum qualifying Marks in both Part-I & Part-II combined shall be 50%. For SC/ST, OBC, PwBD and EWS candidates, there shall be relaxation in Qualifying Marks and the minimum Qualifying Marks in each Part shall be 35% and overall minimum Qualifying Marks in both the Parts combined shall be 45%.

1.2 Determination of Final Merit List: Final merit list will be prepared based on Total Marks obtained in Part-I (Common) & Part-II (Core), provided the candidate has secured minimum qualifying Marks as prescribed above.

2. Syllabus for Part-I (Common) - Written Test (Aptitude):

(40 Marks)

Part-I (Common)	Aptitude Test	1. Quantitative ability and data sufficiency 2. Reasoning (e.g. analytical, logical and critical reasoning) 3. Verbal ability, reading comprehension and analysis
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3. Syllabus for Part-II (Core) - Written Test (Technical) - Finance Stream:

As given in Annexure.

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Annexure**Syllabus of SET(DR) - Written Test Technical (Core) – Finance Stream**

(160 Marks)

Sl. No.	Topic	Topic sub heading	Weightage (in %)
1	Advanced Accounting	<ul style="list-style-type: none">• Preparation of Financial Statements – BS, P&L• Financial Ratios, EBITDA• Consolidation of Financial Statements – Branch Offices & Subsidiaries• Financial Projections – projected BS , P&L, Break Even Point, Net Present Value, Internal Rate of Return, payback period etc.• Disclosure of Accounting Policies• Valuation of Inventories• Cash Flow Statements• Depreciation Accounting• Revenue Recognition• Accounting for Fixed Assets• Merger of Public holding Corporation• Alteration of Share Capital• Equity Shares with differential rights• Under writing of shares and debentures• Redemption of Debentures, Debenture Redemption Reserve• Buyback of Securities• Acquisition, Amalgamation & Reconstruction• Accounting in computerized environment SAP• Compliance with Accounting Standards – Indian GAAP and IND AS	15
2	Taxation Rules	<ul style="list-style-type: none">• Indirect Tax –<ul style="list-style-type: none">○ GST Laws, Computation of GST liability, GST TDS○ Tax invoice, Credit / Debit Notes, e-way bill, Input Tax Credit, GST Returns○ Levy & Collection of CGST and IGST○ Exemption from Tax, Composition Levy• Direct Tax<ul style="list-style-type: none">○ Computation of Income○ Aggregation, Set off, Carry forward of losses○ Advance Tax, Self Assessment○ Deduction and collection of tax at source	15
3	Cost Accounting	<ul style="list-style-type: none">• Cost elements, preparation of cost sheets• Cost accounting system: Material / employee / direct expenses / overheads / ABC analysis• Break Even Analysis• Process / operation costing• Costing of service sector• Cost Controls: standard / marginal costing• Budgetary controls	15

21/6
16.05.2024

4	Financial Management	<ul style="list-style-type: none"> • Financial management functions & ratios, Ratios analysis in the area of performance, profitability, liquidity, financing, shareholder investment etc. • Budgeting and budgetary controls – Fixed & Flexible Budgets, Zero Base Budgeting, Capital Expenditure budget, variance analysis etc. • Source of finance – Short Term, Long Term, International - External Commercial Borrowings, Open Market - Debentures / Bonds, Lease financing, Cost of capital, Bond Pricing, Capital structure decisions, Leverages, Debt Service Coverage Ratio • Borrowing compliances – Banks / Stock Exchange / SEBI/ Debenture Trustee • Fund Management • Capital Investment decisions • Management of working capital– Operating cycle period, estimation of working capital requirements, source of working capital etc. • Treasury Management • Forex Management • Fundamentals of money market 	15
5	Corporate & Other Laws	<ul style="list-style-type: none"> • Incorporation of companies • Prospectus and allotment of securities • Share capital & debentures • SEBI regulations for fund raising from open market • Declaration and payment of dividend • Appointment of Auditors 	15
6	Audit & Assurance	<ul style="list-style-type: none"> • Audit concepts • Internal controls • Engagement standards • Documentations & evidence • Risk assessment & Internal control • Fraud and responsibilities of Auditor in this regard • Audit in automated environment • Audit Report 	15
7	Accounts Receivable Management	<ul style="list-style-type: none"> • Objectives & benefits of Receivable Management • Credit Policy and Credit Analysis • Best Practices in Receivable Management • Accounts Receivable Turnover Ratio • Importance of Dunning in Receivable Management 	10

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16.05.2024