

**SYLLABUS: WRITEN TEST FOR THE POST OF DIRECTOR FINANCE IN PUBLIC  
SECTOR UNIVERSITIES**

**Universities & Boards Department, Government of Sindh**

**To be held on August 04, 2024**

**Test Components:** MCQs-based Questions

**Test Syllabus:**

<b>Syllabus for the Test of Director Finance</b>			<b>Weightage %</b>	<b>No. of MCQs</b>
<b>1</b>	<b>SPPRA</b>	Sindh Public Procurement Rules, 2010	<b>20</b>	<b>20</b>
<b>2</b>	<b>Accounting</b>	1. Accounting Principles and Concepts	<b>20</b>	<b>20</b>
		2. Accounting Cycle		
		3. Cash Book		
		4. Depreciation & Impairment		
		5. Balance Sheet		
		6. Cashflow		
		7. Statement of Comprehensive Income		
		8. Capital & Revenue items		
		9. Accounting for Accounts Receivables & Payables		
<b>3</b>	<b>Auditing</b>	1. Introduction of Auditing	<b>20</b>	<b>20</b>
		2. Audit Planning		
		3. Audit Procedures		
		4. Verification		
		5. Internal Control System		
		6. Internal Audit & External Audit		
		7. Audit Report		
		8. Settlement of Audit Observations		
<b>4</b>	<b>Taxation</b>	1. Input Tax & Output Tax	<b>10</b>	<b>10</b>
		2. Withholding Tax		
		3. Regressive Tax		
		4. Progressive Tax		
		5. Income Tax		
		6. Direct Tax & Indirect Tax		
		7. Sales Tax		
<b>5</b>	<b>Financial Management &amp; Investment</b>	1. The nature and purpose of financial management	<b>20</b>	<b>20</b>
		2. Management of inventories, accounts receivable, accounts payable and cash		
		3. Sources of, and raising, business finance		
		4. Ratios		
		5. Investment		

<b>6</b>	<b>Budgeting</b>	1. Budget preparation process	<b>10</b>	<b>10</b>
		2. Variance analysis and control		
		3. Behavioral aspects of budgeting		
		4. Monitoring and Reporting		
<b>Total</b>			<b>100</b>	<b>100</b>

**Test Passing Criteria: Overall 50%**