No. A9/Fin/Sr.Dy.CAO/CoPA/2024/S dated: 01.09.2026.

NOTICE

1. All candidates are hereby informed that the syllabus prescribed for the examination for the post of Sr.Dy.CAO is enclosed herewith for information and necessary preparation.
2. Candidates are provisionally admitted to the examination based on the self-declaration furnished in their online application. Verification of certificates and other supporting documents has not been undertaken before the examination and will be carried out at a subsequent stage of the recruitment process. If at any stage of the recruitment process, it is discovered that a candidate does not meet the eligibility criteria as per the essential qualification and experience, his/her candidature will be immediately disqualified.
3. Cochin Port Authority reserves the right to limit the number of candidates for short listing for interview as deemed necessary.

Written Test, Group Discussion and Interview Information:

a) The duration of the Written test shall be 120 Minutes (2 Hrs), carrying a total of 150 marks. The Written test shall consist of two parts: Part A - Multiple Choice Questions comprising 100 questions carrying one mark each to be completed in 60 minutes and Part B - Descriptive Questions, comprising 5 questions carrying 10 marks each to be answered in 60 minutes.
b) The written test shall be followed by a Group Discussion (GD) of 50 marks for the candidates.
c) There shall be an interview for the further shortlisted candidates as a final round of selection.
d) Selection will be based on total score obtained by the candidates in the written test, Group Discussion & Interview. Interview will be conducted for the shortlisted candidates based on the combined score of written test and GD.

General Information

- Candidates should reach the examination centre 60 minutes before exam and complete the formalities before entering the examination hall.
- Candidates will not be allowed to enter the examination hall after 15 minutes of commencement of the examination.
- Candidates should bring their own calculators without memory or storage.

- Any malpractice will debar the candidate.
- All candidates shall bring any government approved photo ID proof.

Test Timings

Reporting Time	: 09.00 hrs
Written Test	: 19.09.2026 – from 10.00 – 12.00 Hrs
Group Discussion	: 19.09.2026 – from 14.00 – 17.00Hrs

Location & Venue for Written Test and Group Discussion: Cochin (Venue will be intimated in the admit card)

Admit Card

Admit card & Instruction to the candidates for written test and group discussion will be available for download from the Online Application Portal from 11.09.2026 onwards.

Sd/-
Sr. Dy. Secretary

SYLLABUS FOR THE POST OF SR.DY.CHIEF ACCOUNTS OFFICER

The written examination shall broadly cover the following areas relevant to financial management and governance in Public Sector Undertakings (PSUs):

Module I: Accounting Standards and Financial Reporting Frameworks

Applicability, interpretation, and implementation of Accounting Standards in the context of PSU, with emphasis on advanced presentation, disclosure, and compliance requirements. Coverage includes:

- Presentation- and disclosure-based Accounting Standards
- Asset-based Accounting Standards
- Liability-based Accounting Standards, including provisions and contingent liabilities
- Accounting Standards relating to income, expenses, and measurement issues
- Revenue recognition standards and government-linked revenue streams
- Accounting Standards applicable to consolidated financial statements and group entities
- Preparation and presentation of financial statements of companies, with governance, transparency, and statutory compliance perspectives
- Sustainability reporting, Business Responsibility and Sustainability Reporting (BRSR), ESG disclosures, and integrated reporting frameworks

Module II: Financial Statements, Analysis, and Management Reporting

Preparation, interpretation, and analysis of financial statements for performance evaluation and public accountability, including:

- Preparation of final accounts
- Income statements, balance sheets, and cash flow statements
- Assessment of financial health using financial ratios and trend analysis.
- Application of qualitative and strategic performance tools, including Balanced Scorecard and outcome-based performance frameworks
- Internal audit frameworks: performance audit, compliance audit, and efficiency audit.
- Management reporting for strategic decision-making, governance, and stakeholder accountability
- Financial risk identification, assessment, and mitigation in PSUs
- Use of financial analytics, dashboards, and data-driven tools for performance monitoring and decision-making
- Digital finance systems, ERP-based reporting, and cyber risks in financial management

Module III – Financial Management and Corporate Finance

Financial decision-making frameworks relevant to commercial and strategic operations of PSUs, including: -

- Capital budgeting techniques (NPV, IRR, payback and capital rationing) under budgetary, policy, and social constraints.
- Working capital management, cash flow planning and fund cycle analysis
- Foreign exchange exposure and risk management: use of forwards and futures for hedging
- Interest rate risk management and cost of capital considerations.

Module IV – Costing, Budgeting and Performance Control

Costing and control mechanisms relevant to manufacturing and service oriented public sector enterprises, including:

- Decision making using cost – volume –profit analysis.
- Standard costing and variance analysis for performance control.
- Activity – Based Costing and strategic cost management
- Contract costing and project – based costing
  Budgeting systems, budgetary control and responsibility accounting.

Module V – Statutory Framework, Governance, and Regulator Compliance

Statutory provisions and regulatory frameworks governing financial management, governance, and accountability in Public Sector Enterprises, including:

- Income Tax provisions relating to Salary, Profits and Gains from Business or Profession (PGBP), TDS and TCS Compliance and Income Tax Return (ITR) filing other compliance procedures
- Role of CAG, CVC, RTI Act and DPE Guidelines in PSU governance Transparency, ethical dimensions of financial decision making and stakeholder reporting.
- Public procurement frameworks, manuals and procedures
- Government e-Marketplace (GeM): process & compliance
- Goods and Services Tax (GST): Acts, rules, compliance and sectoral issues

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