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Learning Sessions

JAIIB · PAPER 3

ACCOUNTING & FINANCIAL MANAGEMENT FOR BANKERS

J P3

Module-wise chapters, weightage & key topics

4	32	100	3
MODULES	CHAPTERS	MARKS	UPDATED TOPICS

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Exam snapshot

Paper pattern

- ✓ **100 questions** · 1 mark each · **100 marks**
- ✓ Duration **2 hours**, conducted **online**
- ✓ **No negative marking**
- ✓ Pass: **50%** aggregate (with module minimums)
- ✓ Mix of conceptual, applied & numerical questions

How to read this deck

- ✓ Each module shows its **indicative weightage**
- ✓ Every chapter lists **key topics** + chapter weightage
- ✓ UPDATED = topic with a recent regulatory change — revise latest figures
- ✓ Weightage is **indicative** (content volume + past-paper trend), not officially published by IIBF

Live + Recorded
Video classes

Exam PDFs
e-notes & one-liners

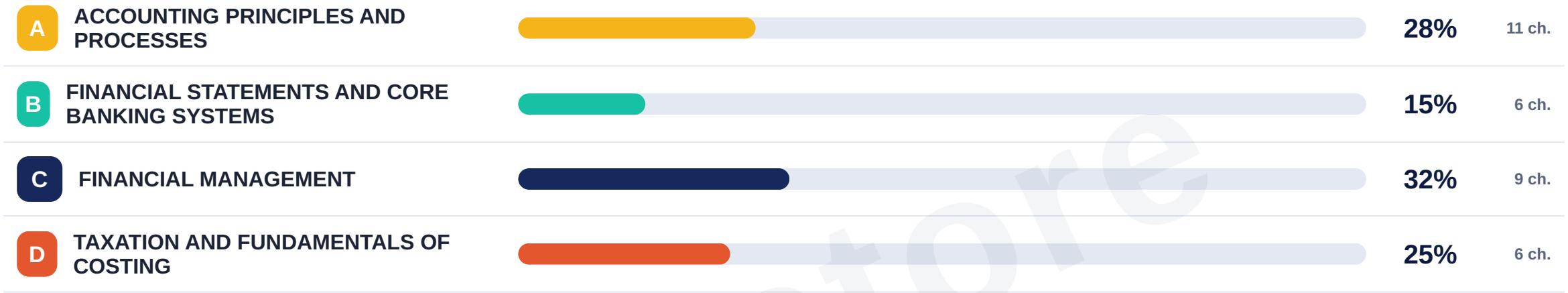
Mock tests
Latest IIBF pattern

Crash course
Fast-track revision

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Module-wise weightage

WHERE THE MARKS SIT



Indicative distribution of 100 marks across the modules. Prioritise **Module C — FINANCIAL MANAGEMENT**, the single largest scorer.

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Chapters & key topics

A Module A — ACCOUNTING PRINCIPLES AND PROCESSES · 1/3

28%
MODULE WEIGHT

1 Definition, Scope and Accounting Standards including Ind AS UPDATED

Nature and Purpose of Accounting, Historical Perspectives, New Accounting system / Value, system accounting Origins of Accounting Principles, Accounting Standards in India and its, Definition and Scope, Generally Accepted Accounting Principles of USA (US GAAP), Overview of IFRSs, Difference between GAAP and IFRS, Transfer Pricing

3 MARKS

2 Basic Accountancy Procedures

Concepts of Accountancy, Going Concern Entity, Double Entry System, Principle of, Conservatism, Revenue Recognition and Realisation, Accrual and Cash Basis

2 MARKS

3 Maintenance of Cash/Subsidiary Books and Ledger

Record Keeping Basics, Account Categories, Debit and Credit Concepts, Accounting and, Columnar Accounting Mechanics, Journalising

2 MARKS

4 Bank Reconciliation Statement

Recording Transactions in Cash Book, Transactions Contained in the Pass Book/Bank, Statement, Is Passbook a Mirror Image of Cash Book? Causes for Passbook and Cashbook, being different, Understanding Reconciliation, Preparing Reconciliation Statement, Need for, Bank Reconciliation, How to prepare a Bank Reconciliation Statement when extracts of Cash, Book and Pass Book are given? Adjusting the Cash Book balance, Advantages of Bank

4 MARKS

5 Reconciliation Statement

Trial Balance, Rectification of Errors and Adjusting & Closing Entries, Meaning of a Trial Balance, Features and Purpose of a Trial Balance, Types of Trial Balance, and Preparation of a Trial Balance, Disagreement of a Trial Balance, Classification of Errors, Location of Errors, Rectification of Errors, Suspense Account and Rectification, Rectification, of Errors when Books are Closed, Adjusting and Closing Entries

4 MARKS

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Chapters & key topics

A Module A — ACCOUNTING PRINCIPLES AND PROCESSES · 2/3

28%
MODULE WEIGHT

6 Depreciation & its Accounting

Meaning of Depreciation, Causes of Depreciation, Need for Depreciation, Factors of, Depreciation, Accounting Entries, Methods of Depreciation, Straight Line Method, Diminishing, Balance or Written Down Value (WDV) Method, Advantages and Disadvantages of Straight, Line Method, Advantages and Disadvantages of Written Down Value Method, Units of, Production Method, Sum of the Years' Digits Method, Replacement of a Fixed Asset and, Creation of Sinking Fund, Amortisation of intangible assets

6 MARKS

7 Capital and Revenue Expenditure

Expenditure, Distinction between Capital and Revenue Expenditure, Receipts

1 MARKS

8 Bills of Exchange

Types of Instruments of Credit, Term and Due Date of a Bill, Certain Important Terms, Accounting Entries to be Passed, Accommodation Bill, Bill Books

2 MARKS

9 Operational Aspects of Accounting Entries

Peculiar Features of Accounting System in Banks, Accounting Systems of Different Banks, Illustration

1 MARKS

10 Back Office Functions/Handling Unreconciled Entries in Banks

Functions Performed by the Back Office, Reconciliation Function in Banks, Reconciliation of, Inter Branch/ Office Entries

1 MARKS

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Chapters & key topics

A Module A — ACCOUNTING PRINCIPLES AND PROCESSES · 3/3

28%
MODULE WEIGHT

11 Bank Audit & Inspection

Bank Audit, Emergence of Risk based Internal Audit, Types of Bank Audits Viz. Concurrent, Audit, Internal Audit, Statutory Audit, Role of Audit and Inspection

2
MARKS

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Chapters & key topics

B Module B — FINANCIAL STATEMENTS AND CORE BANKING SYSTEMS · 1/2

15% MODULE WEIGHT

12	**Preparation of Final Accounts** Preparation of Trial Balance, Adjustment Entries, Preparation of Financial Statements from, Trial Balance	1 MARKS
13	**Company Accounts – I** Definition and Types of Companies, Distinction between Partnership and Limited Liability, Company, Classes of Share Capital, Issue of Shares, General Illustrations, Non-voting Shares	2 MARKS
14	**Company Accounts – II** UPDATED Form of Balance Sheet, Impact of Ind AS on Financial Statements	1 MARKS
15	**Cash Flow & Funds Flow** Cash Flow, Funds Flow Statement, Cash Flow Statement, Fund Flow and Cash Flow Analysis	1 MARKS
16	**Final Accounts of Banking Companies** UPDATED Definition and Functions of a Bank, Requirements of Banking Companies as to Accounts and, Audit, Significant Features of Accounting Systems of Banks, Principal Books of Account, Preparation and Presentation of Financial Statements of Banks, Accounting Treatment of, Specific Items, Preparation of Profit and Loss Account, Comments on Profit and Loss Account, Items, Important Items of Balance Sheet. Disclosure Requirements of Banks to be Added as, Notes to Accounts, Disclosures Prescribed by RBI Under Basel-III, Banks Listed on a Stock, Exchange, Implementation of Indian Accounting Standards (Ind AS)	5 MARKS

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Chapters & key topics

B Module B — FINANCIAL STATEMENTS AND CORE BANKING SYSTEMS · 2/2

15%
MODULE WEIGHT

17 Core Banking Systems & Accounting in Computerised Environment

Meaning of Computerised Accounting, Features of Computerised Accounting, Terms Used in, Computerised Accounting, Difference between Computerised and Manual Accounting, Advantages and Disadvantages of Computerised Accounting, Functions Performed by, Computerised Accounting Softwares Available in the Market, Computerisation – Scope and, Experiences in Banking, The Core Banking Components, Information Security, Internet and, World Wide Web – Influences on Banking

5
MARKS

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Chapters & key topics

C Module C — FINANCIAL MANAGEMENT · 1/2

32% MODULE WEIGHT

18 Ratio Analysis

Meaning of Accounting Ratios, Classification of Ratios, Uses of Accounting Ratios, Limitations, of Accounting Ratios, Calculation and Interpretation of Various Ratios, Different Users and, Their Use of Ratios

2 MARKS

19 Financial Mathematics - Calculation of Interest & Annuities

What is Simple Interest? What is Compound Interest? Fixed and Floating Interest Rates, Front-end and Back-end Interest Rates, Calculation of Interest Using Products/Balances, What are Annuities? Calculating the Future Value of an Ordinary Annuity, Calculating the, Present Value of an Ordinary Annuity, Calculating the Future Value of an Annuity Due, Calculating the Present Value of an Annuity Due, Repayment of a Debt

3 MARKS

20 Financial Mathematics - Calculation of YTM

Meaning of Debt, Introduction to Bonds, Terms Associated with Bonds, Types of Bonds, Optionality in Bonds, Valuation of Bonds, Bond Value with Semi-annual Interest, Current Yield, on Bond, Yield-to-Maturity of Bond, Theorems for Bond Value, Illustrations, Duration of Bond, Properties of Duration, Bond Price Volatility, Problems and Solutions

5 MARKS

21 Financial Mathematics - Forex Arithmetic

Fundamentals of Foreign Exchange, Indian Forex Market, Direct and Indirect Quote, Some, Basic Exchange Rate Arithmetic, Forward Exchange Rates

2 MARKS

22 Capital Structure and Cost of Capital

Meaning of Capital Structuring, Leverage/Gearing, Factors Influencing Decision on Capital, Structuring, Theories/Approaches on Capital Structuring, Net Income Approach, Net, Operating Income Approach, Traditional Position, Assumptions in the Approaches on Capital, Taxation & Capital Structure, Cost of Debt, Preference, Equity, Determining the, Proportions, Weighted Average Cost of Capital (WACC), Factors Affecting the WACC, Weighted Marginal Cost of Capital, Determining the Optimal Capital Budget, Divisional and, Project Cost of Capital, Floatation Cost and the Cost of Capital, Misconceptions surrounding, the Cost of Capital

7 MARKS

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Chapters & key topics

C Module C — FINANCIAL MANAGEMENT · 2/2

32%
MODULE WEIGHT

23 Capital Investment Decisions/Term Loans

Discounted and Non-Discounted Cash Flow Methods for Investment Appraisal, Basic, concepts of term loans, Deferred payment Guarantees, Project financing, Difference between, term loan appraisal and project appraisal

2 MARKS

24 Equipment Leasing/Lease Financing

Meaning of a Lease, Features of a Lease, Types of Leases, Rationale for Leasing, Contents, of a Lease Agreement, Legal Aspects of Leasing, Finance Leases, Operating Leases, Accounting of Lease Transaction in the books of Lessor and Lessee, Leasing as a Financing, Decision

4 MARKS

25 Working Capital Management

Working Capital Cycle, Cash and Marketable Securities, Accruals, Trade Credit, Working, Capital Advance by Commercial Banks, Cash Budget Method of Lending, Regulation of Bank, Finance, Public Deposits, Inter- Corporate Deposits, Short-term loans from Financial, Institutions, Rights Debentures for Working Capital, Commercial Paper, Factoring & Forfaiting

5 MARKS

26 Derivatives

Characteristics & Functions of Derivatives, Users of derivatives, Futures, Forward Rate, Agreement (FRA), Swaps, Options

2 MARKS

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Chapters & key topics

D Module D — TAXATION AND FUNDAMENTALS OF COSTING · 1/2

25% MODULE WEIGHT

27	**Goods & Services Tax** Meaning of Direct & Indirect Tax, Introduction to GST	1 MARKS
28	**An Overview of Cost & Management Accounting** Cost Accounting: Evolution, Meaning, Objectives and Scope, Concepts of Costs, Classifications and Elements of Cost, Cost Centre and Cost Unit, Methods and Techniques of, Costing, Cost Accounting Standards, Management Accounting: Evolution, Objectives and Scope. Tools and Techniques of Management Accounting, Relationship of, Cost Accounting, Financial Accounting, Management Accounting and Financial Management	4 MARKS
29	**Costing Methods** Unit and Output Costing, Job Costing: Job Cost Cards, Collecting Direct Costs, Allocation of, Overheads and its Applications, Batch Costing: Features and Applications, Contract Costing, Features, Distinction between Job and Contract Costing, Progress Payments, Retention, Money, Escalation Clause, Contract Accounts, Accounting for Material, Accounting for Plant, Used in a Contract, Contract Profit and Accounting Entries, Process Costing: Features, Applications and Types of Process Costing, Process Loss, Abnormal Gains and Losses, Equivalent Units, Inter-Process Profit, Joint Products, By-Products and Accounting, Service, Costing: Features and Applications, Unit Costing and Multiple Costing, Application, Identification of Cost Unit and Cost Determination and Control	9 MARKS
30	**Standard Costing** Definition, Significance and Applications, Various Types of Standards, Installation of Standard, Costing System—for Material, Labour, and Overhead, Variance Analysis for Materials, and Overheads and Accounting Treatment of Variances, Benchmarking for Setting of, Standards, Variance Reporting to Management	4 MARKS
31	**Marginal Costing** Meaning, Advantages, Limitations and Applications, Breakeven Analysis, Cost-Volume Profit, Analysis, P/V Ratio and its Significance, Margin of Safety, Absorption Costing: System of Profit, Reporting and Stock Valuation, Difference between Marginal Costing and Absorption Costing, Income Measurement under Marginal Costing and Absorption Costing	4 MARKS

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Chapters & key topics

D Module D — TAXATION AND FUNDAMENTALS OF COSTING · 2/2

25%
MODULE WEIGHT

32 Budgets and Budgetary Control

Budget Concept, Manual, Fixed and Flexible Budgets, Preparation and Monitoring of Various, Types of Budgets, Budgetary Control System: Advantages, Limitations and Installation, Zero, Based Budgeting, Programme and Performance Budgeting

3
MARKS

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