

**PROGRAMME OF THE COMPETITIVE ENTRANCE EXAMINATION INTO CYCLE " B " OF
THE FINANCIAL DIVISION OF THE NATIONAL SCHOOL OF ADMINISTRATION AND
MAGISTRACY (ENAM) FOR THE 2017/2018 ACADEMIC YEAR.**

I - WRITTEN EXAM

A - GENERAL KNOWLEDGE PAPER

- Literature, Philosophy
- Developments in Science and Technology
- Civilisation
- Arts
- Currents events, etc...

B - PUBLIC LAW PAPER

1 - Constitutional Law

- Fundamental Public Law
- The State, its role and organisation
- The parliamentary system
- Sovereignty of Parliament
- The principle of the separation of powers
- The Legislative
- The Judiciary
- The Executive
- The Constitutional Charter
- Procedures for the amendment of the constitution
- Political systems
- History of the Institutions of Cameroon

2 - Administrative Law

- Fundamental principles of Administrative Law
- Organisation of the administration
- Decentralisation (territorial and according to services)
- Procedure vis-à-vis administrative courts ;
- Administrative contracts
- Special Administrative Law

C - ECONOMICS PAPER

- Major contemporary economic systems
- Production
- Consumption
- Investment
- Economic functions
- Money and finance
- National and international monetary phenomena
- Foreign exchange



D – STATISTICS

- Combination Analysis
- Basic rules of probabilities
- One-dimension Random Variable
- Two Dimension Random Variable
- One Dimension Random Variablefunctions
- Random VariableFeatures
- Current laws in statistics
- Sample
- Estimate
- Test theory

E- GENERAL ACCOUNTING

1 – General points

- Notions of assets and property
- General information on the OHADA Accounting System
- Major accounting principles

2- Accounting analysis of transactions

- The concept of flows
- Investment cycle
- Exploitation cycle

3- Industrial company accounting

4- Personnel costs

5- Management accounting

- Regular audit activities and non regular audit activities
- Management account
- Significant management cash balances
- Financing cycle
- Cash operation

6- Specific transactions processing

- Foreign currency transactions
- Off balance sheet commitments
- Balance sheet revaluation

7- End of fiscal year work

- Depreciation and provisions
- Assets retirement
- Adjustment of expenditure and revenues
- Preparation of financial statements



II – ORAL EXAMINATION

A – GRAND JURY

An interview with a jury to assess the personality of the candidate and his/her predisposition to serve the State and the citizen.

B – LANGUAGE JURY

An interview with a jury, in French for English speaking candidates and in English for French speaking candidates. /-