

**FURTHER DETAILS REGARDING MAIN TOPICS OF
PROGRAMME NO. 01/2015 (Item No. 2)**

ACCOUNTS OFFICER

(PART - GENERAL CATEGORY)

KERALA CO-OPERATIVE MILK MARKETING FEDERATION LTD.

(CATEGORY No. 7/2013)

Part I

Accounting for Managers

Introduction to Financial Accounting – Rules Concepts and Conventions. Structure and contents of Financial Statements – Profit and Loss Account & Balance Sheet- Need for adjusting entries – Revenue expenditure- Depreciation, Closing inventories, bad debts- Provision for doubtful debts- Discounts- Prior year expenses.

Analysis of financial statements, Ratios, types of ratios, their meaning, use of ratios to understand financial status and performance of an organisation.

Part II

Financial Management

Principles, Concepts. Investment decisions- Capital Budgeting- Selection of Projects- Project evaluation techniques- Pay back period- ARR-NPV-IRR

Finance Decisions- Meaning- Optimum Capital Structure – Capital Structure Theories – MM Approach- Traditional Approach- Cost of Capital- Meaning- Methods of computing cost of capital.

Dividend Decisions- Factors influencing- Cash dividend- Stock dividend- Dividend models.

Part III

Financial Products & Services

Money Market & Capital Market Features of both markets – Financial Services – Financial Systems- Financial intermediaries- Framework of regulating agencies – Role of RBI, SEBI and Ministry of Finance.

Corporate Financial Services – Merchant Banking – Mutual funds – credit rating – venture capital – leasing – factoring – Banking services

Part IV

Business Environment

Economic/Social/Political/Legal environment. New Economic Policy.

Part V

Kerala Co-operative Societies Act

Provisions relating to Management Administration and Accounts.

Part VI

General Knowledge, Current Affairs and Renaissance in Kerala.

NOTE: - It may be noted that apart from the topics detailed above, questions from other topics prescribed for the educational qualification of the post may also appear in the question paper. There is no undertaking that all the topics above may be covered in the question paper.