

FURTHER DETAILS REGARDING MAIN TOPICS OF
PROGRAMME NO. 04/2016 (Item No. 26)

**COMPANY SECRETARY CUM
FINANCE MANAGER**

KERALA STATE FILM DEVELOPMENT CORPORATION LTD

(CATEGORY NO. 190/2015)

Part Ia. Advanced accounting

1. *Accounting Standards*: Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS), Interpretations by International Financial Reporting, Interpretation Committee (IFRIC), Indian Accounting Standards.
2. *Company Accounts*: (a) Preparation of financial statements - Profit and Loss Account, Balance Sheet and Cash Flow Statement (b) Profit (Loss) prior to incorporation (c) Alteration of share capital, Conversion of fully paid shares into stock and stock into shares, Accounting for bonus issue (d) problems on Accounting for business acquisition, Amalgamation and reconstruction

Part Ib. Business Ethics

The nature, purpose of ethics and morals for organizational interests; ethics and conflicts of interests; ethical and social implications of business policies and decisions; corporate social responsibility; ethical issues in corporate governance. Ethics in Workplace: Individual in the organization, discrimination, harassment, gender equality.

Part Ic. Legal Deeds and Documents

(a) Partnership deed (b) Power of Attorney (c) Lease deed (d) Affidavit (e) Indemnity bond (f) Gift deed (g) Memorandum and articles of association of a company

Part Id. Cost & Management Accounting

(a) Objectives and scope of cost accounting (b) Cost centres and cost units (c) Cost classification for stock valuation, profit measurement, decision making and control (d) Coding systems (e) Elements of cost (f) Cost behaviour pattern, separating the components of semi-variable costs (g) Installation of a costing system (h) Relationship of cost accounting, financial accounting, management accounting and financial management. Marginal costing, break even analysis and its applications in decision making, Budget Concepts and Preparation - Fixed and Flexible Budgets, Fixed, variable, semi-variable and activity-based categorizations of cost and their application in projecting financial results, Zero base budgeting.

Part Ie. Financial Management

Meaning, importance and objectives, Conflicts in profit versus value maximization principle, Financing Decisions - Cost of Capital - weighted average cost of capital and marginal cost of capital, Capital Structure decisions - capital structure patterns, designing optimum capital structure, constraints, various capital structure theories, Business risk and financial risk - operating and financial leverage, trading on equity. Project financing, Management of working

capital, Capital Budgeting Decisions -Certainty Equivalent approach, Evaluation of Risky Investment Proposals, Risk and Return analysis, Simulation and decision tree analysis, Sensitivity analysis, Capital Rationing, Adjusted Net Present Value, Replacement decisions, Application of Real Options in capital budgeting, Impact of inflation on capital budgeting decisions

Part If. Auditing

Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines. Audit planning, Audit programme, Audit working papers, Audit files, Audit procedures, Internal Control, Auditing Standards, Statements and Guidance Notes, Auditing and Assurance Standards (AASs); Statements and Guidance Notes on Auditing issued by the ICAI; Significant differences between Auditing and Assurance Standards and International Standards on Auditing. Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956.

Part Ig. Capital Market & Capital Market Instruments

Capital Market / Security Market , Primary Market / New Issues / IPO Market , Secondary Market / Stock Market / Stock Exchange , Depositories , Private placements of shares / Buy back of shares , CAPM Vs Market Model , Issue mechanism, Forward Contract and future contracts

Part II : General Knowledge, Current Affairs & Renaissance in Kerala

Salient Features of Indian Constitution

Salient features of the Constitution - Preamble- Its significance and its place in the interpretation of the Constitution.

Fundamental Rights - Directive Principles of State Policy - Relation between Fundamental Rights and Directive Principles - Fundamental Duties.

Executive - Legislature - Judiciary - Both at Union and State Level. - Other Constitutional Authorities.

Centre-State Relations - Legislative - Administrative and Financial.

Services under the Union and the States.

Emergency Provisions.

Amendment Provisions of the Constitution.

Social Welfare Legislations and Programmes

Social Service Legislations like Right to Information Act, Prevention of atrocities against Women & Children, Food Security Act, Environmental Acts etc. and Social Welfare Programmes like Employment Guarantee Programme, Organ and Blood Donation etc.

RENAISSANCE IN KERALA

Towards A New Society

Introduction to English education - various missionary organisations and their functioning- founding of educational institutions, factories, printing press etc.

Efforts To Reform The Society

(A) Socio-Religious reform Movements

SNDP Yogam, Nair Service Society, Yogakshema Sabha, Sadhu Jana Paripalana Sangham, Vaala Samudaya Parishkarani Sabha, Samathwa Samajam, Islam Dharma Paripalana Sangham, Prathyaksha Raksha Daiva Sabha, Sahodara Prasthanam etc.

(B) Struggles and Social Revolts

Upper cloth revolts.Channar agitation, Vaikom Sathyagraha, Guruvayoor Sathyagraha, Paliyam Sathyagraha. Kuttamkulam Sathyagraha, Temple Entry Proclamation, Temple Entry Act, Malyalee Memorial, Ezhava Memorial etc.

Malabar riots, Civil Disobedience Movement, Abstention movement etc.

Role Of Press In Renaissance

Malayalee, Swadeshabhimani, Vivekodayam, Mithavadi, Swaraj, Malayala Manorama, Bhashaposhini, Mathnubhoomi, Kerala Kaumudi, Samadarsi, Kesari, AI-Ameen, Prabhatham, Yukthivadi, etc

Awakening Through Literature

Novel, Drama, Poetry, *Purogamana Sahithya Prasthanam*, *Nataka Prashtanam*, Library movement etc

Women And Social Change

Parvathi Nenmenimangalam, Arya Pallam, A V Kuttimalu Amma, Lalitha Prabhu.Akkamma Cheriyan, Anna Chandi, Lalithambika Antharjanam and others

Leaders Of Renaissance

Thycaud Ayya Vaikundar, Sree Narayana Guru, Ayyan Kali.Chattampi Swamikal, Brahmananda Sivayogi, Vagbhadananda, Poikayil Yohannan(Kumara Guru) Dr Palpu, Palakkunnath Abraham Malpan, Mampuram Thangal, Sahodaran Ayyappan, Pandit K P Karuppan, Pampadi John Joseph, Mannathu Padmanabhan, V T Bhattathirippad, Vakkom Abdul Khadar Maulavi, Makthi Thangal, Blessed Elias Kuriakose Chaavra, Barrister G P Pillai, TK Madhavan, Moorkoth Kumaran, C. Krishnan, K P Kesava Menon, Dr.Ayyathan Gopalan, C V Kunjuraman, Kuroor Neelakantan Namboothiripad, Velukkutty Arayan, K P Vellon, P K Chathan Master, K Kelappan, P. Krishna Pillai, A K Gopalan, T R Krishnaswami Iyer, C Kesavan. Swami Ananda Theerthan , M C Joseph, Kuttippuzha Krishnapillai and others

Literary Figures

Kodungallur Kunhikkuttan Thampuran, KeralaVarma Valiyakoyi Thampuran, Kandathil Varghese Mappila. Kumaran Asan, Vallathol Narayana Menon, Ulloor S Parameswara Iyer, G Sankara Kurup, Changampuzha Krishna Pillai, Chandu Menon, Vaikom Muhammad Basheer. Kesav Dev, Thakazhi Sivasankara Pillai, Ponkunnam Varky, S K Pottakkad and others

GENERAL KNOWLEDGE AND CURRENT AFFAIRS

General Knowledge and Current Affairs

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.