

DETAILED SYLLABUS FOR THE POST OF Accountant in Kerala Financial Corporation Limited/ Cashier cum Accountant-Handicrafts Development Corporation of Kerala Limited (Cat No. 432/2024, 597/2024)

Module 1 - (10 Marks)
Accounting

Financial Accounting- Concepts- Principles- Accounting standards- Accounts for a sole trader-Financial Statements Final accounts of Sole Trader – Trading and Profit and Loss Account –Balance Sheet — Partnership Accounts – Admission and Retirement - Dissolution of Partnership Firm- Realisation Accounts and Capital Accounts- insolvency of a partner- accounting for consignment — Final Accounts of Companies-Computerised Accounting and usage of software in preparation of accounts.

Module 2 - (10 Marks)
Financial Management

Financial Management- cost of capital – financing decision –capital structure – working capital management -Working Capital Cycle - Management of Cash – Receivables management- Inventory management- Dividend policy – Forms of Dividend- Types of Dividend Policies – Factors determining dividend – Theories of Dividend Policies - Stock Splits – Stock Repurchase.

Module 3 - (10 Marks)
Cost Accounting

Introduction to Cost Accounting- Accounting and control of material cost-Accounting and control of labour cost- Accounting for overheads— Marginal costing – Standard costing Breakeven analysis – Cost reduction – Cost management

Module 4 - (10 Marks)
Management

Nature and Evolution of Management - Schools of Management Thought- planning- organising- controlling – directing – staffing – Leadership and theories – Motivation and theories – TQM

Module 5 - (10 Marks)
Managerial Economics

Demand Estimation – Demand– elasticity of demand – price –income – advertisement –Demand forecasting - Theory of Production – Pricing Policy and Practices- Business cycle

Module 6 - (10 Marks)

Company Law

Introduction to Company Law- company management and administration - Constitution of Board of Directors- - Appointment – functions and responsibilities of Board of Directors – Board Committees- Audit Committee—Board Meetings- Disclosure and Transparency - Annual return- Winding Up -Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Procedure for Liquidation.

Module 7 - (10 Marks)

Capital Market

Financial System in India- Financial System-Financial market – structure of financial market– Capital market instruments - Primary Market - Methods of floatation of capital – Public issue – IPO – FPO - Procedure of public issue – Book building process- Secondary Market - Functions of stock exchange Dematerialization of securities — Major stock exchanges in India – BSE- NSE – Listing – Regulatory framework of financial market

Module 8 - (10 Marks)

Fundamentals of Income-Tax

Income Tax Act- Basic Concepts -Assessment Year- Previous Year - Person – Assessee- Income- Gross Total Income- Total Income- Rates of Tax applicable to the Individual Assessee- income from salary- house property- business- capital gain and other sources- computation of total income – deductions and exemptions- tax planning – income tax returns.

Module 9 - (10 Marks)

Marketing Management

Marketing of products and services - Consumer Behaviour- Process of Consumer Buying- Factors influencing Consumer Buying Decisions- Customer Relationship Management- Market Segmentation- Product-Meaning - Classification of products Concept of product item, product line and product mix -Product Life Cycle – stages of PLC- Promotion -Concept of push and pull mix- Types of promotion- Advertising- Personal selling, sales promotion, and public relations

Module 10 - (10 Marks)

Auditing

Audit Process- Internal Check – Preparation before audit -Audit Programme – audit process -audit notebook – audit working papers – audit files – internal control – internal check- Vouching and Verification- Auditors of Joint Stock Companies

Investigation vs. Auditing.