

**Detailed Syllabus for the Post of Manager Gr. IV in Kerala State Financial Enterprises Limited - Cat No:720/2023**

Module 1

Accounting-Principles of Accounting-Concepts and Conventions-Journal-Ledger-Classification of Journal and Ledger-Journal Entries-Different type of Journal Entries-Trial Balance-Different type of Trial Balance-Error Management-Final Accounts-Trading and Profit and Loss Account-Balance Sheet-Adjustments (10 Marks)

Module 2

Accounting standards-AS, IAS, Ind AS-IFRS-Authorities- ASB- IASC- IASB- IFRIC-Auditing and Assurance Standards-Different types of final accounts-Accounts of sole trader-Partnerships- Companies- Banking and Insurance Companies- Different Accounting Software- Different Mobile applications for accounting. (10 Marks)

Module 3

Management Accounting- Financial statement analysis- Accounting ratios- Cash flow statements- Fund flow statements- Break even analysis- Budgeting-Cash Budgeting- Inflation accounting-Human Resources Accounting-Forensic Accounting-Mobile apps for Budgeting. (10 Marks)

Module 4

Meaning-Scope-Objectives-Budgeting and Profit planning-Capital budgeting-NPV, IRR, Profitability Index-Inflation and Capital budgeting-Working Capital financing-Trade credit-Bank Credit-Commercial paper-Certificate of deposit. (10 Marks)

Module 5

Definition-Scope-Core Marketing Concepts-Production Concept-Product Concept-Selling Concept-Marketing Concept-Customer Concept- Customer relationship marketing-Customer data base and Date base marketing-Forecasting and demand measurement-Estimating current demand-Estimating future demand-Rural Marketing-Digital Marketing-Content Marketing-New Marketing Concepts. (10 Marks)

Module 6

Origin- Scope of Management- Classical theories- Bureaucracy-Scientific Management-Administrative theory of management- Neo classical theories-Modern theories-Planning-Forecasting-Organizing- Direction and Supervision-Motivation, Morale and Productivity-Controlling-Redundancy Management-Turnaround Management-New Management Concepts. (10 Marks)

Module 7

Auditing, Meaning-Basic Principles-Classification of Audit-Internal Check-Internal Control and Internal Audit- Auditing Standards, Audit Planning, Audit Programme-Strategy and

Execution, Risk Assessment and Internal Control, Special Aspects of Auditing in an Automated Environment, Company Audit, Audit Reports, Vouching. (10 Marks)

#### Module 8

Computer networks and its need-Networks topology-Types of networks-History of Internet-Concept of Internet and www- Working of Internet-Protocols-Web Publications- Cyberspace –Organizations of Internet management-.Application of Internet- World Wide Web, Search Engines, Newsgroups, Electronic Mail, Web Portal, Chat, Video Conferencing, FTP, Remote Login, E-Commerce, E-Learning, E Governance, E- Banking. Internet Security concept-Firewalls and types-Security products– Biometrics– Cryptography- Digital signatures and electronic signatures. (10 Marks)

#### Module 9

Cyberspace vs. Physical space; Scope of Cyber Laws. Components of Cyber Laws in India-Information Technology Act, Cyber Contraventions & \_Cyber Offences‘Cyber Crimes and legal issued involved - Unauthorised Access, Cyber Hacking, Denial of Access To Authorised Person, E mail bombing, Web jacking, Web Defacement & Salami Attacks. **E-Contract**–legal provisions regulating the– contract with special reference to the provisions of IT Act, 2000. (10 Marks)

#### Module 10

Introduction to present day banking system Concepts- New Trends in banking- Core Banking- Internet Banking – Mobile Banking – Criteria for licensing – Financial Inclusion — new reforms in banking sector- E-banking-meaning, definition, features, advantages and limitation –core banking, the evolution of e-banking in India, Legal framework for e-banking. (10 Marks)

***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***