DETAILED SYLLABUS FOR THE POST OF ACCOUNTANT IN KERALA STATE INDUSTRIAL ENTERPRISES LIMITED

Cat No:135/2023

PART I – COMMERCE WITH FINANCIAL MANAGEMENT - 80 MARKS

Module I-Fundamentals of Accounting   (10 Marks)
- Introduction to Accounting-Accounting principles and concepts- Accounting standards- Double Entry System- Rules of debit and credit-Journal entries-Ledger Posting-Debit Note-Credit Note-Trial balance- Financial Statements-Income statement (Profit and Loss Account), Balance sheet (Statement of Financial Position),
- Accounting for Sole Proprietorship- Capital and revenue expenditures-Depreciation and its methods- Trading and profit and loss account-Preparation of financial statements.
- Partnership Accounts- Formation of partnership-Profit and loss appropriation account-Admission- retirement- and death of a partner- Dissolution of partnership.
- Accounts of Non-profit organisations.
- Bank Reconciliation Statement -Causes of differences between cash book and bank statement-Preparation of reconciliation statement-Single column cash book- Double Column Cash Book and Cash book with discount Column

Module II- Advanced Financial Accounting   (10 Marks)
- Accounts of Joint stock companies- - Issue of Shares and debentures- Shares and types of shares- Sweat Equity shares- Employees Stock Option Scheme - Private Placement of shares- Minimum Subscription- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment-Calls in arrears and calls in advance- Pro-rata allotment- Forfeiture and reissue of shares -Annulment of forfeiture- Surrender of shares-Preparation of final accounts(Balance sheet, P&L a/c and P&L appropriation accounts)-Creation of Reserves and types of Reserves -amalgamation- absorption and reconstruction of companies- Liquidation – Types of liquidation- liquidators final statement of affairs.
- Accounting for Holding and subsidiary company- Accounting for banking companies- accounts of Electricity Companies- Accounts of Insurance Companies.
- Global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)

Module III- Cost and Management Accounting (10 Marks)

- Cost Accounting- Cost Concepts and Classification- Types of costs - Costing Methods-Job costing- Process costing Activity-based costing (ABC) Costing Systems- Cost Control and Cost Reduction- Budgetary control -Variance analysis- Cost reduction techniques- Inventory Valuation and Pricing Decisions- Inventory valuation methods (FIFO, LIFO, weighted average)- Transfer pricing - Overhead Allocation and Absorption- Cost Audit and Cost Reporting- Role of cost audit- Cost audit procedures- Cost reporting formats.

- Standard Costing and Variance Analysis- Types of Standards –Variance Analysis- Material, Labour, Overhead, Sales and Profit Variance.

- Marginal Costing and its Application- CVP analysis and decision making – Managerial applications of CVP analysis -make or buy decision- Alternative methods of production- Buy or Lease Decision- Shut down or continue- Repair or replace – Accepting bulk orders for Idle capacity utilization- pricing under different situations- suitable product mix and Key Factor

- Management Accounting- Tools of Management Accounting- Performance Measurement- Financial and non-financial measurement of performance- ROI – Residual Income –-Economic Value Added (EVA) – Responsibility Accounting- Performance Budgeting- ZBB and ABB – Social Cost-benefit Analysis- Techniques for decision making under risk and uncertainty- Risk adjusted Discount Rate- Certainty Equivalent Co-Efficient Method- Sensitivity technique- Probability technique- Standard Deviation method- Co-efficient of Variation method- Simulation Technique- Decision Tree Analysis- Ratio analysis- Different Accounting Ratios- Cash flow and Fund Flow statement.

Module IV- Direct and Indirect Taxes (10 Marks)

- Direct taxes- Basic Concepts - Definitions - Capital and Revenue -Determination of Residential Status and Incidence of Tax - Income Except from Tax-Heads of Income and its Computation-Clubbing of Income-Set off and Carry Forward- Assessment of Individual - Income Tax Authorities -Assessment Procedure-Tax Deducted at Source - Tax Planning for Managerial Decisions - Computation of taxable income from Business and Profession- Exemptions and deductions of Business Income- TDS and TDS return filing – Tax Planning and Tax management- Return of income-Different types of Return- Filing of Return of income- e-filing- Different forms for e-filing.

- Indirect Taxes- Goods and Services Tax (GST)- GST basics and concepts, GST registration and compliance, GST rates and classifications, Input Tax Credit (ITC)-GST return filing- Customs Duty- Basics of customs duty, Import and export procedures, Classification and valuation of goods- Service Tax- Service tax provisions, Taxable services and exemptions, Service tax return filing.

Module V- Financial Management (10Marks)
- Foundation of Finance-Goals and functions of finance– financial decisions-capital investment decisions, Sources of long-term finance- Conventional and innovative sources- leasing- factoring-securitisation- financial engineering.
- Cost of Capital-Concept–significance–Computation of cost of Debt, Preference capital, Equity capital and Retained Earnings – Opportunity cost of capital – Marginal cost of capital – WACC – Capital Asset Pricing Model.
- Capital Budgeting-tools and techniques of capital budgeting- project evaluation techniques- Payback period- NPV-IRR-PI.
- Working Capital Management- Working Capital–meaning–concept and cycle – Working capital management strategy – Estimation of working capital– Mathematical and simulation models of working capital decisions.
- Management of cash and marketable securities – Cash management techniques – Lock box system, Concentration baking – Methods of Inventories – Techniques of inventory management – Management of receivables – Techniques of receivable management-working capital financing for Indian industry
- Financial leverage and Capital Structure- Leverage Analysis– Operating, Financial &Combined leverage – EBIT – EPS Analysis – Financial Breakeven – Indifference Point – Capital Structure Theories – Arbitrage process– Determinants of Capital Structure- over capitalisation, under capitalisation and fair capitalisation- dividend theories – determinants of dividend policy .
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Module VI- Accounting Software, IT and Banking   (6 Marks)
- Role of accounting software in modern business, Types of accounting software, Popular Accounting Software Packages- QuickBooks, Tally, Xero, Sage-Inventory management using accounting software -Financial Reporting and Analysis- Generating financial statements (income statement, balance sheet, cash flow statement)-Analysing financial data using software tools-Tax calculations-GST and Tax Compliance-Using software for GST return filing-Handling indirect taxes (VAT, GST) through accounting software.
- Information Technology-Business Process Management and IT- Business Process Automation- Information Systems and their role in businesses – ERP, Core Banking System, CRM, SCM, HRMS, Payment Mechanisms- Business Process Automation through Application software.
- Banking-Core banking- M-banking – E-banking-Internet banking-NEFT-RTGS-Bill of exchange-Discounting of Bills- Cheque-Bouncing of Cheque-Crossing of Cheque-Different types of Crossing-Draft-OD-

Module VII- Business and Economic Laws   (8 Marks)
- The Indian Contract Act, 1872- The Negotiable Instruments Act, 1881 - The Payment of Bonus Act, 1965 - The Employees' Provident Funds and Miscellaneous Provisions Act, 1952-The Payment of Gratuity Act, 1972-Companies Act 2013- Sale of Goods Act- Consumer Protection Act-Minimum Wages Act-Intellectual Property Laws- Copyright, trademark, and patent laws

-Protection of Intellectual Property Rights.-Competition Law- Prohibition of anti-competitive practices-Competition Commission of India (CCI)-Partnership Act- Limited Liability Partnership (LLP) Act

Module VIII- Auditing   (6 Marks)

- Auditing –Basic Principles and Techniques – Auditing and investigation - Classification of Audit – Management audit – Proprietary audit – Performance audit –Cost audit- Tax audit – Social audit – Environmental audit - Audit Planning –Audit Procedures- Vouching - Internal Control - Internal Check - Internal Audit - Tax audit and Management Audit - Audit committee - Auditor's Report - Contents and types – Auditors certificate- Independent financial audit-Verification and valuation of assets and liabilities- Audit of financial statements- Recent Trends in Auditing- Management audit- Energy audit-Environment audit- Systems audit- Safety audit.

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Module IX-Business Communication and Corporate Governance   (6 Marks)

- Forms of Communication- Formal and Informal, Interdepartmental, Verbal, and nonverbal- Communication channels Communicating Corporate culture, change, innovative spirits- Communication breakdowns- Communication ethics- Groups dynamics; handling group conflicts, consensus building; influencing and persuasion skills - Negotiating and bargaining- Emotional intelligence - Emotional Quotient- Soft skills – Personality traits-Interpersonal skills; leadership- Business Meetings – Notice, Agenda, Minutes, Chairperson's speech- Press releases- Corporate announcements by stock exchanges- Reporting of proceedings of a meeting.
- Corporate Governance-Meaning-Theories-Models and Benefits of Corporate Governance-Board Committees and their Functions-Insider Trading- Rating Agencies- Green Governance-E-governance- Clause 49 of Listing Agreement-Class Action-Whistle Blowing-Shareholders Activism -Codes and Standards on Corporate Governance.

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Module X- Business Economics   (4 Marks)

- Meaning and Scope of business economics-Demand analysis- Law of demand-Elasticity of demand and its measurement- Relationship between AR and MR-Consumer behaviour- Utility analysis- indifference curve analysis-Law of Variable Proportions- Law of Returns to Scale-Theory of cost- Short-run and long-run cost curves-Price determination under different market forms-Perfect competition-Monopolistic competition- oligopoly-price leadership model- Monopoly-Price discrimination-Pricing strategies- Price skimming-Price penetration- Peak load pricing

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Part II   -   Computer Application   (20 Marks)

MODULE I- COMPUTER FUNDAMENTALS & INFORMATICS

1) Components of a Computer system

a) **Hardware components**- Hardware-Definition, Components - Control unit, ALU,I/O devices, Memory, Motherboard-functions of each. Types of PCs – Desktop, Laptop, Note book, PDA, Special Purpose computers, Super computers – Characteristics and area of use. Memory – Comparison- Primary vs Secondary memory. RAM and ROM variations, Various Magnetic and Optical Storage Devices –examples. Input Devices – Keyboard, Mouse, trackball, joystick, scanners, Digital camera, OCR, OMR, MICR, Light pen, bar code readers, QR code, Voice recognition and touch screen-Characteristics. Output Devices - Monitors, Printers, Plotter, Sound cards and speakers-Characteristics. **(3 marks)**

b) **Software Concepts** - Types of software-system software and application software. System software-definition and examples. Functions of OS, Application software – definition and examples. Number systems – decimal, octal, hexadecimal and binary –Representation concepts only. Computer coding systems- EBCDIC, ASCII and Unicode-definitions. **(2 marks)**

MODULE II - OFFICE AUTOMATION

1) **Introduction to MS-Office**

   a . **Introduction to MS –WORD**

   Introduction to Word Processing, Introduction to MS Word: features, Creating, Saving and Opening documents in Word, Interface, Toolbars, Ruler, Different Menus, Keyboard Shortcut. Editing a Document. Opening Multi document windows, Editing Text – Selecting, Inserting, deleting, moving text, Previewing documents, Printing documents. Formatting Documents: Paragraph formats, Aligning Text and Paragraph, Borders and Shading, Headers and Footers, Multiple Columns. **(2 marks)**

   b. **Introduction to MS-Excel**

   Worksheet basics- Creating worksheet, Definition of cell, columns and rows.. Saving & protecting worksheet. Opening and moving around in an existing

worksheet. Toolbars and Menus-Functions, keyboard shortcuts. Cell formatting, changing alignment, character styles, column width, date format, borders & colors. Working with formulas & cell referencing. Functions .Previewing & Printing worksheet – Page setting, Print titles, Adjusting margins, Page break, headers and footers. **(2 marks)**

c. **Introduction to MS-PowerPoint**

Purpose of PowerPoint. Working with different views and menus of power point. Working with slides – Make new slide, move, copy, delete, duplicate, designing and lay outing of slide. Editing and formatting text, Printing presentation – Print slides, notes, handouts and outlines. Inserting Objects – Drawing and inserting objects using Clip Art's pictures and charts. Adding graphics, multimedia and special effects. Custom Animation – slide transition effects and other animation effects. **(1 mark)**

MODULE III - PROGRAMMING LANGUAGES

1 **OOP Concepts**

a) **Principles of Object-oriented Programming:** Object-Oriented Programming Paradigm, Basic Concepts of Object Oriented Programming, Benefits of OOPs, Object-Oriented Languages, Essentials of OOP(Objects, Class, ,Encapsulation, Data Abstraction, Inheritance, Reusability, Polymorphism, Delegation, Message Communication), Structure of C++ Program, Creating the Source File, Compiling and Linking. **(1 mark)**

b) **C++ Basics** - Preprocessors, comments, Data types, Operators, Expressions, Identifiers, Key words, Symbolic constants, Variable declaration and dynamic initialization, C++ statements, Control structures, Arrays and string handling, Specifying a Class, Defining Member Functions, its scope **(1 mark)**

2 **Visual Basic.Net**

a) **Introduction to .NET**- .NET Framework features & architecture, CLR, Common Type System, MSIL, Assemblies and class libraries. Introduction to

Visual studio, Project basics, types of project in . Net, IDE of VB.NET-Menu bar, Toolbar, Solution Explorer, Toolbox, Properties Window, Form Designer, Output Window, Object Browser. Visual development & event driven Programming -Methods and events. **(1 mark)**

b) The VB.NET Language- Variables -Declaring variables, Data Type of variables, Forcing variables declarations, Scope & lifetime of a variable, Constants, Arrays, types of array, control array, Collections, Subroutines, Functions, Passing variable, Number of Argument, Optional Argument, Returning value from function. Control flow statements: conditional statement, loop statement. GUI programming with Windows Forms, Msgbox & Inputbox, TextBox, Label, Button, Listbox, Combobox, Checkbox,Radio button etc **(1 marks)**

MODULE IV - DATABASE MANAGEMENT SYSTEMS

1   Introduction to Database concepts

Need of database, Flat database, Database Management Systems, Characteristics of DBMS, Relational Database, Entity and Referential Integrity, Primary key, Foreign key, Database elements-Tables, records, Query, Form, Report, Client-server paradigm (1 **marks)**

2   Database Query commands

Different DDL, DML, DCL commands, Creating, deleting, updating and manipulating tables using SQL commands, Applying constraints on tables, filtering using WHERE, LIKE etc. Joining tables, grouping data using Group By. Data aggregation functions **(2 marks)**

MODULE V - WEB DESIGNING

1 World Wide Web (www) - History, Working, Web Browsers- functions, Concept of Search Engines, Searching the Web, HTTP, URLs, Web Servers, Web Protocols. HTML, Design tools, HTML editors , Image editors. **(1 marks)**

2 HTML - Concepts Of Hypertext, Versions of HTML, Elements of HTML, Syntax, Head & Body Sections, Building HTML Documents. Inserting Texts, Images, Hyperlinks, Backgrounds And Color Controls, Different HTML Tags, Table Layout and Presentation, Use of Font Size & Attributes, List Types and Its Tags, Use of Frames and Forms in Web Pages.   **(1 marks)**

3 JavaScript - Overview, syntax & conventions. Variables, Expressions, Branching & Looping statements, Functions, Arrays Objects, Events & Document Object Model - onClick, onMouseOver, on Submit, on Focus, on Change, onBlur. OnLoad, onUnload. Alerts, Prompts & Confirms.   **(1 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