

**Syllabus for the Post of Accounts Officer in Kerala Co-operative
Milk Marketing Federation Limited .
Cat N:518/2022 - Total Marks :100**

Module 1 - Accounting:

Financial Accounting- Concepts- Principles- Accounting standards- Accounts for 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. **(15 marks)**

Module 2 - 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. **(12 marks)**

Module 3 - 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 **(12 marks)**

Module 4 - Management

Nature and Evolution of Management - Schools of Management Thought- planning- organising- controlling – directing – staffing – Leadership and theories – Motivation and theories – TQM **(6 Marks)**

Module 5 - Managerial Economics

Demand Estimation – Demand– Elasticity of demand – price elasticity – income elasticity – advertisement elasticity –Demand forecasting - Theory of Production- production function – Pricing Policy and Practices- Business cycle (6 Marks)

Module 6 - 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 (**12 marks**)

Module 7 - 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. (**5 Marks**)

Module 8 - Fundamentals of Income Tax and Goods and Service Tax

Introduction- Income Tax Act- Basic Concepts and Definitions of Income Tax Act- 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, GST and its applications, GST system, tax rates. (**15 marks**)

Module 9 - 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 (**12 Marks**)

Module 10 - 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- Promotion -Concept of push and pull mix-Types of promotion- Advertising-Personal selling, sales promotion and public relations (**5 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