

**DETAILED SYLLABUS FOR THE POST OF ACCOUNTANT GR.III –
DIRECT RECRUITMENT IN KERALA STATE COIR CORPORATION LTD.**

(CAT.NO. : 130/2023)

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.

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.