

**DETAILED SYLLABUS FOR THE POST OF LOWER DIVISION
ACCOUNTANT IN KERALA SMALL INDUSTRIES DEVELOPMENT
CORPORATION LIMITED**

(CAT.NO.: 382/2024) – TOTAL MARKS : 100

Module 1 - Accounting (6 Marks)

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 - Financial Management (6 Marks)

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 - Cost Accounting (6 Marks)

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 - Management (6 Marks)

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

Module 5 - Managerial Economics (6 Marks) - Demand Estimation – Demand– elasticity of demand – price – income – advertisement –Demand forecasting - Theory of Production – Pricing Policy and Practices- Business cycle

Module 6 - Company Law (6 Marks)

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 - Capital Market (6 Marks)

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 - Fundamentals of Income-Tax (6 Marks)

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 - Marketing Management (6 Marks)

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 - Auditing - (6 Marks) 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.

Module 11 - (6 Marks)

Introduction to accounting- Accounting basics and terms- Branches of Accounting- Mode of Accounting- Manual Accounting - Computerised Accounting fundamentals- Components- Features - Advantages- Codification of Accounts - Sequential block and Mnemonic codes - Accounting Information System and Subsystems- Accounting Software Packages – Tally, Gnukhata, Peach Tree, Quick books etc. -Introduction to Tally - Tally versions up to Tally Prime - Tally Interface - F11 Features- F12 Configuration- Company creation- Alteration- Shut Company - Accounting Groups- Accounting Ledgers - Accounting Vouchers- Voucher entry - Receipt, Payment, Contra, Journal, Purchase, Sales, Debit Note and Credit Note

Module 12 (6 Marks)

Inventory Management With Tally Stock Groups -Stock Items- Stock Category- Units of Measure- Godown- Inventory Vouchers -Pure Inventory and Inventory Vouchers Integration of Accounting with Inventory- Bill wise details- Invoicing -Voucher Entry- Price Level And Price Listing- Cost Centres -Cost Category -Budget and Control -Bank Reconciliation- Interest Calculation -Order Processing- Methods- Reorder Levels- Tracking Numbers -Batch Wise details- Bills of Material- Inventory Aging

Module 13 (5 Marks)

Tax application in Tally- Introduction to GST -GST Activation and Classification- GST Computation- Composite GST- Input Tax Credits -Tax Invoice -Credit and Debit Notes- Returns- Transfer of Input Tax Credits- Time and Value of Supply- Recent Features -E way bill

Module 14 (6 Marks)

Accounting and Inventory Reports- Trial Balance -Trading & Profit and Loss Accounts -Balance Sheet- Ledger -Cost Centre and Budget Reports- Cash Book And Bank Book - Statement of Accounts-Inventory Reports- Exception Reports- Decisions Supporting Tools -Ratio Analysis- Cash Flows- Fund Flow- Budgeting Systems -Printing

of Reports- Voucher and Bill Printing -MIS and Other Reports- Accounts Receivable And Payable Statement - Godown wise Stock Reports -Registers -Bills Payable Reports- Bills Receivable - Reports- Aging Analysis

Module 15 (6 Marks)

Technology Advantages of Tally- Tally Audit- Tally Vault- Security Control -Security Levels -Users and Passwords- Backup and Merge and Split of Database ODBC Interface- Export and Import of data- Web Enabled Reporting- Online Support of Software- Consolidation of Accounts- Setting Credit Limits-TDS Using Tally- TDS Report- Shortcut Keys In Tally

Module 16 (6 Marks)

Accounting Software Package GnuKhata- Features- Creation of Organisation- Create Admin and Log in- Select, Edit and Delete Organisation- Groups and Sub groups of Accounts- Creation of Ledgers- Voucher Types- Voucher Entry- Reports- Bank Reconciliation -Introduction to Foreign Accounting and its Concepts -Various Softwares -Interface of Quick Books- Chart of Accounts- Inventory Managements -Purchase Management- Sales Management -Enter Bill and Pay Bill -Estimate- Invoice Creation and Sales Receipt -Credit Note -Banking Menu- Reports -SAP- Basic Ideas

Module 17 (5 Marks)

Use of Spreadsheets in Business Application -Payroll Accounting- Asset Accounting-Related Functions -Loan Repayment Schedule – PMT, IPMT, PPMT, FV, PV etc.- Financial Functions- FV, IRR, ACCRINT etc. - Graphs and Charts for Business data- Types -Elements

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.