

**FURTHER DETAILS REGARDING MAIN TOPICS OF
PROGRAMME NO. 03/2017 ONLINE (Item No. 1)**

ACCOUNTANT

(CATEGORY NO. 650/14)

KERALA ARTISANS DEVELOPMENT CORPORATION LIMITED

Part I: General Knowledge, Current Affairs and Renaissance in Kerala

Salient Features of Indian Constitution

Salient features of the Constitution - Preamble- Its significance and its place in the interpretation of the Constitution.

Fundamental Rights - Directive Principles of State Policy - Relation between Fundamental Rights and Directive Principles - Fundamental Duties.

Executive - Legislature - Judiciary - Both at Union and State Level. - Other Constitutional Authorities.

Centre-State Relations - Legislative - Administrative and Financial.

Services under the Union and the States.

Emergency Provisions.

Amendment Provisions of the Constitution.

Social Welfare Legislations and Programmes

Social Service Legislations like Right to Information Act, Prevention of atrocities against Women & Children, Food Security Act, Environmental Acts etc. and Social Welfare Programmes like Employment Guarantee Programme, Organ and Blood Donation etc.

RENAISSANCE IN KERALA

Towards A New Society

Introduction to English education - various missionary organisations and their functioning- founding of educational institutions, factories, printing press etc.

Efforts To Reform The Society

(A) Socio-Religious reform Movements

SNDP Yogam, Nair Service Society, Yogakshema Sabha, Sadhu Jana Paripalana Sangham, Vaala Samudaya Parishkarani Sabha, Samathwa Samajam, Islam Dharma Paripalana Sangham, Prathyaksha Raksha Daiva Sabha, Sahodara Prasthanam etc.

(B) Struggles and Social Revolts

Upper cloth revolts. Channar agitation, Vaikom Sathyagraha, Guruvayoor Sathyagraha, Paliyam Sathyagraha. Kuttamkulam Sathyagraha, Temple Entry Proclamation, Temple Entry Act .Malyalee Memorial, Ezhava Memorial etc.

Malabar riots, Civil Disobedience Movement, Abstention movement etc.

Role Of Press In Renaissance

Malayalee, Swadeshbhimani, Vivekodayam, Mithavadi, Swaraj, Malayala Manorama, Bhashaposhini, Mathnubhoomi, Kerala Kaumudi, Samadarsi, Kesari, AI-Ameen, Prabhatham, Yukthivadi, etc

Awakening Through Literature

Novel, Drama, Poetry, *Purogamana Sahithya Prasthanam, Nataka Prashtanam*, Library movement etc

Women And Social Change

Parvathi Nenmenimangalam, Arya Pallam, A V Kuttimalu Amma, Lalitha Prabhu.Akkamma Cheriyan, Anna Chandi, Lalithambika Antharjanam and others

Leaders Of Renaissance

Thycaud Ayya Vaikundar, Sree Narayana Guru, Ayyan Kali.Chattampi Swamikal, Brahmananda Sivayogi, Vagbhadananda, Poikayil Yohannan(Kumara Guru) Dr Palpu, Palakkunnath Abraham Malpan, Mampuram Thangal, Sahodaran Ayyappan, Pandit K P Karuppan, Pampadi John Joseph, Mannathu Padmanabhan, V T Bhattathirippad, Vakkom Abdul Khadar Maulavi, Makthi Thangal, Blessed Elias Kuriakose Chaavra, Barrister G P Pillai, TK Madhavan, Moorkoth Kumaran, C. Krishnan, K P Kesava Menon, Dr.Ayyathan Gopalan, C V Kunjuraman, Kuroor Neelakantan Namboothiripad,

Velukkutty Arayan, K P Vellon, P K Chathan Master, K Kelappan, P. Krishna Pillai, A K Gopalan, T R Krishnaswami Iyer, C Kesavan. Swami Ananda Theerthan , M C Joseph, Kuttippuzha Krishnapillai and others

Literary Figures

Kodungallur Kunhikkuttan Thampuram, KeralaVarma Valiyakoyi Thampuram, Kandathil Varghese Mappila. Kumaran Asan, Vallathol Narayana Menon, Ulloor S Parameswara Iyer, G Sankara Kurup, Changampuzha Krishna Pillai, Chandu Menon, Vaikom Muhammad Basheer. Kesav Dev, Thakazhi Sivasankara Pillai, Ponkunnam Varky, S K Pottakkad and others

GENERAL KNOWLEDGE AND CURRENT AFFAIRS

General Knowledge and Current Affairs

PART II

MODULE I – ADVANCED ACCOUNTING

Final Accounts of Companies (revised format) – Accounting of share capital viz., Issue, forfeiture and Reissue of forfeited shares – Issue and Redemption of Debentures – Amalgamation – Absorption, External and Internal Reconstruction – Royalty Accounts – Departmental and Branch Accounting – Analysis and Interpretation of financial Statements viz., Ratio Analysis – Cash Flow Statement – Fund flow statement – Government Accounts in India – General Principles – C & AG – Public Accounts Committee – Indian Accounting Standards (IAS)

MODULE II – BANKING AND INSURANCE

Evolution of Banking – Structure of Banking – Types of Banks in India – Functions – RBI – Banking Practice : Customer and Banker – Relationship – Negotiable Instruments – Cheques – Types – Dishonour of Cheque – opening and operation of accounts by special types of customers – minor, married women, firms, company – Recent trends in Banking : CORE – ECS – EFT – SWIFT – NEFT – RTGS – Banking Ombudsman – Mobile and Internet Banking

Introduction to Insurance – Types of Insurance – Laws relating to Life and General Insurance – Various life insurance and general insurance companies – Insurance Sector reforms in India

MODULE III – CAPITAL MARKET AND FINANCIAL SERVICES

Indian Financial System – Money Market – Primary v/s Secondary markets – Recent trends in new issue market – Stock Exchanges – Structure – SEBI as Regulator – Functions – SEBI guidelines for Primary and Secondary Market – BSE – NSE – Listing of Securities – Parties associated with Stock Exchanges – Methods of Trading – Online Trading – Stock Indices
Financial Services in India viz., Merchant Banking – Factoring – Securitization of debt – Leasing – Mutual Funds – Venture Capital – Credit Rating

MODULE IV – INFORMATION TECHNOLOGY FOR OFFICE

Introduction to Information Technology – meaning – Definition – Components of IT
Information and Enterprises – Information systems to support business functions – Management Information Systems (MIS) – Transaction Processing Systems (TPS) – Enterprise Resource Planning (ERP) – Advantages of ERP – Benefits of an ERP system – Database Management Systems (DBMS) – Types of DBMS – Models – Office Automation Tools – Open Office – Word – Excel – Power Point – Access – Computer Network – Types – Internet – Software – Licensed v/s Open Source – Windows v/s Linux – Information Technology Act 2000 – Digital Signature – cyber Crimes – Offences and Penalties under IT Act 2000

MODULE V – FINANCIAL MANAGEMENT

Meaning – Importance – Objectives – Profit versus Wealth Management Principle – Role of CFO – Time Value of Money – Compounding and Discounting Techniques – Financing Decisions viz., Cost of Capital – Capital Structure Decisions – Leverage Decision – Trading on Equity – Different Sources of Finance – Investment Decisions viz., - Different types of Projects – Capital Budgeting Techniques – Pay back Period Method – Accounting Rate of Return – Net Present Value – Internal Rate of Return – Discounted Pay Back Period and Profitability Index Method – Project Ranking – Capital Rationing – Dividend Decisions – types of Dividend – Factors for declaring Dividend – Payment v/s Retention Policy – Different types of Dividend Models – Walter's – Gordon – Modigliani and Miller Model – Linter Model – Graham and Dodd Model – Buy Back of Shares – Right issue – Stock Split – Reverse Split

MODULE VI – COST ACCOUNTING

Introduction to Cost Accounting – Objectives and Scope – Cost Centres and Cost Units – Elements of Cost – Relationship between Cost Accounting, Financial Accounting and Management Accounting – Material Cost – Material Procurement Procedures – FIFO, LIFO, Simple Average, Weighted Average – Inventory Control – Techniques for fixing of Minimum, Maximum, Recorder Levels – Economic Order Quantity – ABC Classification – Stock taking and Perpetual Inventory – Labour – Overview – Overtime – Idle time and Incentives – Labour Turnover – Efficiency Rating Procedures – Remuneration and Incentive Schemes – Overheads – Fixed, Variable and Semi-variable Overheads – Step Cost – Factory Overheads – Primary and

Secondary Distribution – Administration Overheads – Selling and Distribution Overheads – Reconciliation of Cost and Financial Accounts – Costing Systems – Job, Batch, Contract, Process and Operating Costing Systems – Marginal Costing – Standard Costing – Budget and Budgetary Control

MODULE VII – DIRECT AND INDIRECT TAXES

Important Definitions in the Income-tax Act, 1961 – Basis of Charge; Rates of Taxes applicable for different types of assesses – concepts of Previous year and Assessment year – Accelerated Assessment – Residential Status and Scope of Total Income – Incomes which do not form part of total income – Different heads of Income – Clubbing of Income – Aggregation of Income, Set off or Carry forward of Losses – Deductions from Gross Total Income – Computation of Gross Total Income and Tax Payable – Computation of Total Income and Tax Payable – Rebate and Reliefs – Provisions relating to Advance Tax – Tax deducted at Source – Provisions for filling of return of Income – Introduction to Excise Duty – Customs Duty – Central Sales Tax and VAT – Constitutional aspects – Basic concepts relating to levy, taxable event and related provisions – Service Tax (in detail) – Basic concepts – Point of Taxation – Exemptions and Abatements – Taxable Services – Valuation of Taxable Services – Invoicing of Taxable Services – Registration – Furnishing of Returns – CENVAT Credit Rules (Rule 1-9 of CENVAT Credit Rules, 2004)

MODULE VIII –AUDITING

Auditing Concepts – Nature and Limitations of Auditing – Basic Principles governing an Audit – Auditor’s Independence – Relationship of auditing with other disciplines – Auditing Engagement – Audit Planning – Audit Programme – Audit Documentation – Audit working papers – Audit Files – Audit Evidence – Procedures – Sources – Methods – Physical Verification – Direct Confirmation – Representation by Management – Obtaining Certificate – Internal Control – Concept of Materiality – Audit Risk – Concept of Internal Audit – Internal Control – Auditing in an Computerised Environment – Audit Sampling – Types – Test Checking – Analytical Review Procedures – Audit of Payments – Receipts – Purchases – Sales – Audit of Suppliers Ledger and Debtors Ledger – Audit of Impersonal Ledger – Audit of Assets and Liabilities – Company Audit – Audit Report – Qualification – Disclaimers – Adverse Opinion – Disclosures, Reports and Certificates – Features and Basic Principles of Government Audit – Comptroller and Auditor General and its constitutional role.

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.