

**FURTHER DETAILS REGARDING MAIN TOPICS OF  
PROGRAMME NO. 12/2015 (Item No. 36)**

**ACCOUNTS OFFICER**

**KERALA STATE PALMYRAH PRODUCTS DEVELOPMENT &  
WORKERS WELFARE CORPORATION LIMITED (KELPAM)**

**(CATEGORY Nos. 281/2014)**

**Part I**

**Unit I Final accounts**

Meaning and scope of accounting – accounting principles: accounting concepts, accounting conventions – systems of book keeping: single entry, double entry-accounting cycle: final accounts – accounting standards – IFRS.

**Unit II Company Accounts**

Accounting for shares: issue and forfeiture – accounting for debenture: issue & redemption – company final accounts – accounting for business combinations: amalgamation & merger – valuation of goodwill.

**Unit III Cost taxonomy**

Cost accounting: basic concepts – types of costing – classification of costs – cost sheet – methods of costing – cost audit.

**Unit IV Cost Control Techniques**

Cost control – techniques for controlling costs: standard costing, budgetary control – marginal costing – variance analysis

**Unit V Analysis of Financial Statement**

Types of Financial Statements: Comparative financial statement, Common size statement – Ratio Analysis – Fund Flow Statement – Cash Flow Statement.

**Unit VI Decisions related to Investment**

Concept of capital budgeting – process of capital budgeting – investment appraisal technique: payback period method, ARR, NPV, IRR, PI, terminal value – impact of inflation – capital rationing – working capital management – risk and uncertainty in capital budgeting.

## **Unit VII Decisions related to Financing**

Concept of cost of capital – computation of cost of capital: equity capital, retained earnings, preference capital, debt – WACC – types of leverage: financial leverage, operating leverage, composite leverage, working capital leverage – theories of capital structure: NI approach, NOI approach Traditional approach, MM approach – arbitrage process – capital gearing – capitalisation.

## **Unit VIII Decisions related to Dividend**

Kinds of dividend – determinants of dividend policy – Gordon growth valuation model – Walters valuation model – MM dividend irrelevance theory – firm value.

## **Part II - General Knowledge, Current Affairs & 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, Swadeshabhimani, 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 Thampuran, KeralaVarma Valiyakoyi Thampuran, 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

**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.*