DETAILED SYLLABUS FOR THE POST OF ACCOUNTANT/SENIOR ASSISTANT IN KERALA STATE BACKWARD CLASSES DEVELOPMENT CORPORATION LIMITED

(Cat.No.: 10/2021)

(TOTAL MARKS - 100)

PART I : COMMERCE   (80 Marks)

Module 1   (8 Marks)
Business Law

The Indian Contract Act, 1872- The Negotiable Instruments Act, 1881 - The Payment of Bonus Act, 1965 - The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 The Payment of Gratuity Act, 1972- Companies Act 2013.

Module 2   (8 Marks)
Cost Accounting

Introduction to cost accounting, cost ascertainment: material, labour and overhead, Costing systems: job costing, batch costing, contract costing, process costing, operating costing - Marginal costing- Standard costing- Budgetary control.

Module 3   (8 Marks)
Financial Management

Scope and objectives of financial management, time value of money, Financial Analysis and planning, Financing decisions, Investment decisions, management of working capital, capital budgeting, dividend decisions.

Module 4   (8 Marks)
Direct 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.
Computation of tax liability of individuals- Provisions concerning advance tax and tax deducted at source- Provisions for filing of return of income- TDS.

Module 5   (8 Marks)
Indirect taxes

Goods and service tax laws- Levy and collection of CGST and IGST- Application of GST/IGST law - Concept of supply including composite and mixed supplies - Charge of tax - Exemption from tax - Composition levy - Basic concepts of time and value of supply - Input tax credit - Computation of GST liability - Registration - Tax invoice; Credit and Debit Notes; Electronic waybill -Returns.

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Module 6   *(8 Marks)*
Advanced Accounting

Accounting standard and its applications, Accounting for partnership, Company accounts, Department Accounting, Accounting from incomplete records.

Module 7   *(8 Marks)*
Information Technology

Business Process Management & IT- Introduction to various Business processes –
Accounting, Finances, Sale, Purchase - Business Process Automation- Information Systems and their role in businesses, IT as a business enabler & driver – ERP, Core Banking System, CRM, SCM, HRMS, Payment Mechanisms- Business Process Automation through Application software.

Module 8   *(8 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- Company audit- Audit Report.

Module 9   *(8 Marks)*
Business Ethics

Introduction to business ethics- ethics in the workplace- ethics in marketing and consumer protection- ethics in accounting and finance.

Module 10   *(8 Marks)*
Communication

Forms of Communication: Formal and Informal, Interdepartmental, Verbal, and nonverbal; Active listening and critical thinking- Presentation skills including conducting the meeting, press conferences - Communication channels Communicating Corporate culture, change, innovative spirits- Communication breakdowns- Communication ethics- Groups dynamics; handling group conflicts, consensus building; influencing and persuasion skills - Negotiating and bargaining- Emotional intelligence - Emotional Quotient- Soft skills – personality traits; Interpersonal skills; leadership- Business Meetings – Notice, Agenda, Minutes, Chairperson's speech- Press releases- Corporate announcements by stock exchanges- Reporting of proceedings of a meeting.

PART II : COMPUTER APPLICATIONS (20 Marks)

Module 1: Computer fundamentals and Operating Systems
Basic components of computers and computer terminology – Applications of computer, e-governance, multimedia etc. Concept of Hardware and Software - Block diagram - functional units - Input, Output, Memory, CPU. (1 Mark)
IO-Devices - Familiarization of IO-Devices - Keyboard, mouse (optical, wireless), scanners – Monitor - Type of monitors(LED,TFT)-Pixel, Resolution - LCD projector – Printers -Type of printers - Dot matrix, Inkjet, Laser, Thermal. Memory - Primary memory - RAM, ROM, Flash memory - Secondary Storage - Hard disk - concept of track, sector, cylinder, Storage capacity, SMART(concept only), Hard disk types - SATA,SCSI, SAS - Optical storage devices - CD, DVD - Flash disk.
CPU – Microprocessor - concept of ALU and control unit - familiarization of latest processors (Intel, AMD etc.), Multi core processors – Wordlength , Clock Speed,Concept of Cache memory. (2 Marks)
Windows - GUI based operating system - File Management
Operating system Overview – Definition - Functions-as a resource manager, as an Interface - CUI,GUI - Structure of OS - Kernel, Shell - POST and Bootstrapping.
Windows - Shell commands - (DATE, TIME, DIR, COPY, REN, DEL,MD, CD, RD, TYPE), Files and Folder manipulation - create, copy, move, rename, delete - Sharing of folder and printer - Managing user accounts. (1 Mark)
Linux-Concept of open source software –GNU/Linux – Different distribution of Linux - Features of Linux - login, Shell commands in linux (ls, date, cp, mv, rm, mkdir, rmdir, cd, cat, man, who) - Files and folder manipulation in Linux GUI - User management - Concept of Linux directory structure. Comparison of Windows and Linux operating systems. (1 Mark)
Total marks from Module 1 : 5

Module 2: Office Automation Packages
Elements of Word Processing - Document creation saving, editing, insertion of tables etc. in document
Introduction – Menu – Tool bar – Document – creation, editing, saving, opening- Text – editing , deleting, inserting, selection, moving, copying, converting case, find & replace, redo/undo - Formatting document – paragraph formatting – applying styles , header and footer, bullets and numbering, format painter ,line spacing – page layout – numbering pages - inserting section break – spell check - news paper column - Printing Document - page setup, inserting picture
Tables - creation, editing, formatting, insertion, merging, splitting rows and columns, document with tables. Mail merge and template creation.
Malayalam computing -Familiarization of Malayalam fonts, Malayalam Transliteration, Enabling Malayalam in Windows and Linux. (2 Marks)
Spreadsheets -Office Packages - Create, save, and effectively work with Spreadsheets including formulae and chart - Cell manipulation, Insertion and deletion of rows, columns, chart, graphs, function etc.
Electronic spreadsheet features, work book, work sheet, menu, cells - entering data, text, functions – selecting cell – ranges- saving work sheet- editing work sheet data – copying , cut & paste - inserting , deleting rows, columns, cell ranges- find and replace data – Formatting work sheet – Changing column width, row height , aligning data – controlling text within a cell - changing font size, style - applying border, pattern styles.
Charts - different types - titles and legend, saving , moving and copying between sheets.
Formulas, functions - entering formulas- cell references –functions (sum, average, if, count, max, min, sin, sumif, hyperlink) - working with range names
Printing – print preview - setting print area - headers and footers- inserting, removing page break - cell protection, freezing columns - data - auto filter, sorting - hiding and displaying data .

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Presentation Software -Create, save and work on presentation software -Demonstrate Presentation Software like Power Point

Create presentation with back ground – inserting pictures and images - change position or lay out of pictures – Apply 3D effect, shadows, back ground fill colors, textures and pattern. – multimedia – insert sounds and movies - slide transition - introduce animated objects.

Slide show set up - insert navigation to slides- presentations and URL's – apply and edit timings – create a customized slide show. (1 Mark)

DTP -Desktop publishing software and its functionality - working with publication, new publication, opening a publication, drawing tools- grouping and ungrouping, control palette, power pasting, paste multiple, Importing graphics, place commands, cropping tools, text tools – adding, changing and manipulating text – importing text– placing text, threaded text, master pages, character specification and paragraph specification. (1 Mark)

Total marks from Module 2 : 5

Module 3 : Networking and Internet

Concepts of computer network - need and advantages -concept of LANs &WANs - serial & parallel data transmission – networking components-wired & wireless - Transmission media-bounded and unbounded media - UTP cables, fiber optic, microwave & satellite link -NIC cards, Ethernet port ,switches, Modems –

Concept of IP addresses , subnet mask.

Infrastructure - Awareness on LAN, WAN Infrastructure and its components - Installation and configuration of peripherals such as printers, scanners, projectors etc. - Awareness on Installation of software, virus scan -Awareness on Data Centre, BCP, DR and its major components

(1 Mark)

Internet -Introduction to Internet, WWW and Web browsers, searching content etc - Cookies, caches, history etc.

Internet Basics - URL, Domain - concept of DHCP, DNS, router & gateway. Internet Access methods (DSL, Cable, wireless[WiFi], FTTH) - WWW - Web protocols (HTTP, HTTPS, FTP) – Internet configuration – Linux & Windows - Concept of firewall, Proxy server, Web server.

Introduction to Hyper Text Mark-up Language - Concepts of HTML, The structure of a HTML page. (1 Mark)

Email & Search Engines - Browsers - different browsers, managing web browser , Options and settings , plugins - Search engines - search techniques (site, type, date, range, domain, country etc) - downloading and saving web documents - download managers - Instant messengers - ftp client software(Cute FTP, FileZilla etc)

Email - email id creation,compose,attach,send,inbox,spam,trash,CC,BCC,addressbook,reply& forward ,

searching - Blog creation.

Introduction to Web Forms (Familiarization of Online Forms like PSC application, E-grantz, Keralapsc.org,mvd.org) (1 Mark)

WEB Utilities-Communication and collaboration tools like Skype, Google docs/sheets etc. - Emails, messaging,

Use of Calendars and meeting management using Calendars - Awareness on Cyber Security Act and IT Act

Font Installation in windows and Linux (including Malayalam) - Concept of Unicode.

File formats (html,Jpeg,GIF,tiff,bmp,avi,mp3,mp4,3gp,doc,zip,tar,swf,flv etc.) - File conversion utilities

(eg:-DOC to PDF, HTML to DOC, RTF to PDF etc) - Web Documents – PDF document creation ,Google Docs.

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Video conferencing - WEB Cam & Microphone, Concept of Web Casting - Anti virus software - DVD Burning using software like Nero , CD/DVD creator in Linux etc.

Concept of Cyber security (phishing, id theft, spoofing, Denial of Service etc) and Cyber laws.

Image Editing - image resize, crop, rotate etc using paint/GIMP/Photoshop or any other software.

Mobile Technology- Mobile Operating Systems-Android,ios,windows-Different versions, Mobile Apps

Online Store- Google Play store, Apple play store, Microsoft store etc

Online Products- calendar, Docs, Drawings, Drive, Forms, Groups, Sheets, Slides (2 Marks)

Total marks from Module 3 : 5

Module 4: PC Hardware, Database and Tally

PC Hardware -Identification of Hardware components - motherboard, processor, memory (DDR3,DDR4), HDD, DVD writer, Graphic system(AGP,PCI Express) - SMPS - NIC

Ports - parallel, USB, PS/2, audio ports, Ethernet. Device Driver installation (Printers, scanners) Device connectivity - Ethernet, Bluetooth, wireless, mobile connectivity, modem.Sample system specification for home, office and special purpose computers. (2 Marks)

OS Installation -Configuring system - Hard disk Partitioning – formatting - CMOS setup – Display and audio configuration. Case study of OS installation (windows, Ubuntu Linux) - Service pack - OS updation - concept of boot loader - software installation (1 Mark)

Database Concepts-Introduction to database, tables, data types, fields, rows, columns ,tuples, attributes– Introduction to mysql - creation of a database and tables - adding , editing, deleting and saving data , displaying data. (1 Mark)

Tally.ERP9 based Accounting -Accounting basics-Familiarisation of tally menus- configuring tally – Ledger creation/editing – Voucher Entry – corrections –Voucher types – report generation - Printing - Bank reconciliation. (1 Mark)

Introduction to Digital Financial Services - Introduction to Internet based financial services and awareness of various schemes of Govt. of India. Awareness of various Digital Financial services modes (like net banking, mobile banking etc.) (1 Mark)

Total marks from Module 4 : 5

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