

SYLLABUS FOR THE POST OF COMPANY SECRETARY IN KERALA STATE
CIVIL SUPPLIES CORPORATION LIMITED

CAT NO:376/2025 - TOTAL : 100 MARKS

1. CORPORATE AND MANAGEMENT ACCOUNTING (10 Marks)

Meaning and Importance of Corporate Accounting, Issue and Forfeiture Of shares, Redemption of shares, Underwriting and lien on shares, Buyback of shares, Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture, Final accounts of limited liability companies as per the existing company Act, Contingency and events occurring after the balance sheet, Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction Unit IV Meaning and importance of cash flow statement, operating Activity, Financial activity, Investing Activities, Indirect method of cashflow statement, analysis Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis

2. PORTFOLIO ANALYSIS (10 Marks)

Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds: present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio. Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis, Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

3. MARKETING MANAGEMENT (5 Marks)

Introduction to marketing, Evolution, role in business, Marketing Mix, Product, Price, Place and Promotion, STP, Channels of Distribution, Supply Chain and Logistics

Management, Consumer Behaviour, Global Marketing, Marketing Research, Process, Data Collection Methods.

4. INCOME TAX LAWS AND PRACTICE

(15 Marks)

Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of Income- Gross Total Income- Total Income-Assessee- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue; Incidence of Tax- Income Exempt from Tax- Heads of Income; Income from Salary- Chargeability- Definition – Perquisites- Profit in lieu of Salary -Deductions from Salary- Provident Funds and Treatment - Computation of Income from Salary; Income from House Property - Basis of Charge - Deemed Ownership- Income from House Property Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions Permissible- Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property; Profit and Gains of Business or Profession - Chargeability - Deductions Expressly Allowed - General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 - Computation of Profits and Gains of Business or Profession; Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme Computation of Income from Capital Gain; Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source- Clubbing of Income- Assessment of Individuals

5. GOODS AND SERVICES TAX

(10 Marks)

Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN; Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies- Levy and Collection - Time of Supply of Good s- Time of Supply of Services - Input Tax Credit - Recovery of Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records; Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - Amendment of Registration - Cancellation of Registration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax At Source – Refunds; Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement - Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment; Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme Court - Offences and Penalties.

6. BUSINESS LAWS

(10 Marks)

Meaning of Law and its Significance; Relevance of Law to Modern Civilized Society; Sources of Law; Legal Terminology and Maxims; Understanding Citation of Cases; Promotion and Incorporation of a Company; Familiarization with the Concept of Board of Directors, Shareholders and Company Meetings; Meaning of Contract; Essentials of a Valid Contract; Nature and Performance of Contract; Termination and Discharge of Contract; Indemnity and Guarantee; Bailment and Pledge; Law of Agency; Essentials of a Contract of Sale; Definition of a Negotiable Instrument; Instruments Negotiable by Law and by Custom; Types of Negotiable Instruments; Parties to a Negotiable Instrument- Duties, Rights, Liabilities and Discharge; Material Alteration; Crossing of Cheques; Payment and Collection of Cheques and Demand Drafts; Presumption of Law as to Negotiable Instruments; ; Role of Company Secretary under Companies Act, 2013- Role of Company Secretary in Employment, Role of Company Secretary in Practice; Recognition to Company Secretary in Practice under Various Laws.

7. FINANCIAL MANAGEMENT

(10 Marks)

Nature, Scope and Objectives of Financial Management, Risk-Return and Value of the firm, Objectives of the firm, Profit Maximisation vs. Wealth Maximisation; Emerging roles of Finance Managers; Capital Budgeting Process; Techniques of Capital Budgeting- Discounted and Non- Discounted Cash Flow Methods; Capital Rationing; Risk Evaluation and Sensitivity Analysis; Introduction- Meaning and Significance; Optimal Capital Structure; Determinants of Capital Structure; Theories of Capital Structure; EBIT - EPS Analysis; EBITDA Analysis; Risk and Leverage; Effects of Leverage on Shareholders' Returns; Sources, Meaning, Factors Affecting Cost of Capital; Methods for Calculating cost of capital; Weighted Average Cost of Capital (WACC); Marginal Cost of Capital; Introduction- Types; Determinants and Constraints of Dividend Policy; Forms of Dividend; Different Dividend Theories; : Meaning, Types, Determinants and Assessment of Working Capital Requirements, Negative Working Capital; Operating Cycle Concept and Applications of Quantitative Techniques; Management of Working Capital – Cash Receivables Inventories; Financing of Working Capital.

8. FINANCIAL MARKET

(10 Marks)

The Indian Financial System-Components - Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions; Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue -

Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers-Innovative Financial Instruments; Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading- Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity; Meaning- Objectives- Advantages - Classification of Mutual Funds–Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value Advantages and limitations of Mutual Fund.

9. STRATEGIC MANAGEMENT

(10 Marks)

Meaning & Process; Strategic Leadership; Functions and Importance for Professionals like Company Secretaries; Environmental Influences of Business-Characteristics and Components of Business Environment, Factors of Micro & Macro Environment of Business; Competitive Environment and Porter's Five Force Model; Introduction to Business Policy; Framework of Strategic Management; Strategic Decision Model; Vision; Mission; Objectives and Goals; Strategic Levels of the Organization; Formulation of Functional Strategy-Formulation of Financial; Marketing; Production; Human Resource and Logistics strategies; Situational Analysis, Strategic Choices-SWOT and TOWS Analysis; PERT (Programme Evaluation Review Technique) and CPM (Critical Path Method); Boston Consulting Group (BCG) growth share Matrix, Ansoff's Product Growth Matrix, ADL Matrix and General Electric (GE) Model; Strategic Planning; Strategic Alternatives-Glueck and Jauch and Michael Porter's Generic Strategies.

10. ECONOMIC AND BUSINESS ENVIRONMENT

(10 Marks)

Basics of demand and supply and forms of market competition; National Income Accounting and Related Concepts; Indian Union Budget; Indian Financial Markets; Indian Economy; Business Environment; Key Government Institutions- NITI Aayog, MCA, SEBI, RBI, IBBI, CCI, NCLT and NCLAT.

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.