

**DETAILED SYLLABUS FOR THE POST OF ACCOUNTS ASSISTANT  
{KERALA STATE POULTRY DEVELOPMENT CORPORATION LIMITED}**

*(Category No. 77/2021 )*

**(Total Marks – 100)**

**Module 1**

**Accounting (8 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 (8 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 (8 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 (8 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 (8 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 (8 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 (8 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 (8 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 (8 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 (8 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.

## **COMPUTER APPLICATION (20 MARKS)**

### **MODULE I- COMPUTER FUNDAMENTALS & INFORMATICS**

#### **1 ) Components of a Computer system**

a) **Hardware components-** Hardware-Definition, Components - Control unit, ALU,I/O devices, Memory, Motherboard-functions of each. Types of PCs – Desktop, Laptop, Note book, PDA, Special Purpose computers, Super computers – Characteristics and area of use. Memory – Comparison- Primary vs Secondary

memory. RAM and ROM variations, Various Magnetic and Optical Storage Devices –examples. Input Devices – Keyboard, Mouse, trackball, joystick, scanners, Digital camera, OCR, OMR, MICR, Light pen, bar code readers, QR code, Voice recognition and touch screen-Characteristics. Output Devices - Monitors, Printers, Plotter, Sound cards and speakers-Characteristics.

**(3 marks)**

**b) Software Concepts** - Types of software-system software and application software. System software-definition and examples. Functions of OS, Application software – definition and examples. Number systems – decimal, octal, hexadecimal and binary –Representation concepts only. Computer coding systems- EBCDIC, ASCII and Unicode-definitions.

**(2 marks)**

## **MODULE II - OFFICE AUTOMATION**

### **1) Introduction to MS-Office**

#### **a . Introduction to MS –WORD**

Introduction to Word Processing, Introduction to MS Word: features, Creating, Saving and Opening documents in Word, Interface, Toolbars, Ruler, Different Menus, Keyboard Shortcut. Editing a Document. Opening Multi document windows, Editing Text – Selecting, Inserting, deleting, moving text, Previewing documents, Printing documents. Formatting Documents: Paragraph formats, Aligning Text and Paragraph, Borders and Shading, Headers and Footers, Multiple Columns.

**(2 marks)**

#### **b. Introduction to MS-Excel**

Worksheet basics- Creating worksheet, Definition of cell, columns and rows.. Saving & protecting worksheet. Opening and moving around in an existing worksheet. Toolbars and Menus-Functions, keyboard shortcuts. Cell formatting, changing alignment, character styles, column width, date format, borders & colors. Working with formulas & cell referencing. Functions .Previewing &

Printing worksheet – Page setting, Print titles, Adjusting margins, Page break, headers and footers. **(2 marks)**

**c. Introduction to MS-PowerPoint**

Purpose of PowerPoint. Working with different views and menus of power point. Working with slides – Make new slide, move, copy, delete, duplicate, designing and lay outing of slide. Editing and formatting text, Printing presentation – Print slides, notes, handouts and outlines. Inserting Objects – Drawing and inserting objects using Clip Art's pictures and charts. Adding graphics, multimedia and special effects. Custom Animation – slide transition effects and other animation effects. **(1 mark)**

## **MODULE III - PROGRAMMING LANGUAGES**

### **1 OOP Concepts**

**a) Principles of Object-oriented Programming:** Object-Oriented Programming Paradigm, Basic Concepts of Object Oriented Programming, Benefits of OOPs, Object-Oriented Languages, Essentials of OOP(Objects, Class, ,Encapsulation, Data Abstraction, Inheritance, Reusability, Polymorphism, Delegation, Message Communication), Structure of C++ Program, Creating the Source File, Compiling and Linking. **(1 mark)**

**b) C++ Basics** - Preprocessors, comments, Data types, Operators, Expressions, Identifiers, Key words, Symbolic constants, Variable declaration and dynamic initialization, C++ statements, Control structures, Arrays and string handling, Specifying a Class, Defining Member Functions, its scope

**(1 mark)**

### **2 Visual Basic.Net**

**a) Introduction to .NET-** .NET Framework features & architecture, CLR, Common Type System, MSIL, Assemblies and class libraries. Introduction to Visual studio, Project basics, types of project in . Net, IDE of VB.NET-Menu bar, Toolbar, Solution Explorer, Toolbox, Properties Window, Form Designer, Output Window, Object Browser. Visual development & event driven Programming -Methods and events. **(1 mark)**

**b) The VB.NET Language-** Variables -Declaring variables, Data Type of variables, Forcing variables declarations, Scope & lifetime of a variable, Constants, Arrays, types of array, control array, Collections, Subroutines, Functions, Passing variable, Number of Argument, Optional Argument, Returning value from function. Control flow statements: conditional statement, loop statement. GUI programming with Windows Forms, MsgBox & Inputbox, TextBox, Label, Button, Listbox, Combobox, Checkbox, Radio button etc **(1 mark)**

## **MODULE IV - DATABASE MANAGEMENT SYSTEMS**

### **1 Introduction to Database concepts**

Need of database, Flat database, Database Management Systems, Characteristics of DBMS, Relational Database, Entity and Referential Integrity, Primary key, Foreign key, Database elements-Tables, records, Query, Form, Report, Client-server paradigm **(1 mark)**

### **2 Database Query commands**

Different DDL, DML, DCL commands, Creating, deleting, updating and manipulating tables using SQL commands, Applying constraints on tables, filtering using WHERE, LIKE etc. Joining tables, grouping data using Group By. Data aggregation functions **(2 marks)**

## **MODULE V - WEB DESIGNING**

- 1 Word Wide Web (www)** - History, Working, Web Browsers- functions, Concept of Search Engines, Searching the Web, HTTP, URLs, Web Servers, Web Protocols. HTML, Design tools, HTML editors , Image editors. **(1 mark)**
- 2 HTML** - Concepts Of Hypertext, Versions of HTML, Elements of HTML, Syntax, Head & Body Sections, Building HTML Documents. Inserting Texts, Images, Hyperlinks, Backgrounds And Color Controls, Different HTML Tags, Table Layout and Presentation, Use of Font Size & Attributes, List Types and Its Tags, Use of Frames and Forms in Web Pages. **(1 mark)**
- 3 JavaScript** Overview, syntax & conventions. Variables, Expressions, Branching & Looping statements, Functions, Arrays Objects, Events & Document Object Model - onClick, onMouseOver, on Submit, on Focus, on Change, onBlur. onLoad, onUnload. Alerts, Prompts & Confirms. **(1 mark)**

**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**