

**DETAILED SYLLABUS FOR THE POST OF ASSISTANT ACCOUNTS
OFFICER (KERALA LIVESTOCK DEVELOPMENT BOARD LTD)
(Cat.No. : 399/2021)**

(Total Marks – 100)

Module 1 ***(10 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 ***(10 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 ***(10 Marks)***
Financial Management

Financial Management- cost of capital – financing decision – capital structure – working capital management -Working Capital Cycle - Management of Cash – Receivables management- Inventory management- Investment decisions- Dividend policy – Forms of Dividend- Types of Dividend Policies - Factors determining dividend – Theories of Dividend Policies - Stock Splits – Stock Repurchase.

Module 4 ***(10 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 return of income- TDS.

Module 5 ***(10 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.

Module 6 (10 Marks)

Advanced Accounting

Accounting standard and its applications, Accounting for partnership, Company accounts, Department Accounting, Accounting from incomplete records - Computerised Accounting and software usage in preparation of accounts-Financial Reporting, IFRS and IND AS.

Module 7 (10 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 (10 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 (10 Marks)

Business Ethics

Introduction to business ethics- ethics in the workplace- ethics in marketing and consumer protection- ethics in accounting and finance- Sustainability- Corporate Social Responsibility- Corporate Governance- Environment Social and Governance (ESG) framework.

Module 10 (10 Marks)

Communication

Forms of Communication: Formal and Informal, Interdepartmental, Verbal, and nonverbal; Active listening and critical thinking- Presentation skills including conducting the meeting and 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.

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.