

**DETAILED SYLLABUS FOR FINAL EXAMINATION (DEGREE LEVEL)**

**Main Examination for the posts of DIVISIONAL ACCOUNTANT {Kerala  
General Service } (Cat.No. 85/2020, 86/2020, 87/2020, 88/2020, 163/2020, 164/2020,  
165/2020, 166/2020)**

**Descriptive Examination (Question Cum Answer Booklet Model)**

**Distribution of Marks and Detailed Syllabus**

<b>Sl. No</b>	<b>Subject</b>	<b>Maximum Marks</b>	<b>Duration</b>
1	General Knowledge, Precise and General English	150	3 Hours
2	Elementary Book Keeping	150	3 Hours
3	Arithmetic Mensuration (Elementary but Practical)	200	3 Hours

## Detailed Syllabus

### Paper I

## General Knowledge, Precise and General English

### Part I: General Knowledge

**Subject distribution (60 Marks) (60 minutes)**

<b>Facts</b>	<b>History</b>	<b>Society and Arts</b>	<b>Politics</b>	<b>Science and Technology</b>	<b>Latest</b>
World Capitals (2)	Ancient Indian Figures (2)	Books Authors (2)	International Bodies (2)	Inventors (2)	Budget (2)
World Languages (2)	Medieval Indian Figures (2)	Fictional Characters (2)	Constitution of India (2)	IT (2)	National and International Agreements (2)
World Currency (2)	Modern Indian Events (2)	Awards and Honors (2)	Parliament of India (2)	Medicine (2)	Awards (2)
World Leaders (2)	Independence Movement (2)	Sports (2)	Assembly of Kerala (2)	Space (2)	State, National and International Appointments (2)
Rivers and Mountains (2)	Post-1956 Kerala (2)	Festivals (2)	Important Laws (2)	Social Media (2)	Public Health (2)
<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

## Part II: English Language

(Subject distribution) (60 Marks) (60 minutes)

	Subdivisions				
<b>Noun</b>	Singular / plural Nouns (4)	Count/Un-count Nouns (2)	Abstract Nouns (2)	Possessive Pronouns (2)	Spelling (5)
<b>Tense</b>	Present Simple (2)	Present Perfect (2)	Simple Past (2)	Past Perfect (4)	Irregular Verbs (4)
<b>Verb</b>	Phrasal Verbs (2)	Auxiliary / Modals (4)	Adverbs (2)	Active / Passive (5)	Reported Speech (5)
<b>Other</b>	Pronouns (2)	Adjectives (2)	Prepositions (2)	Idioms and Phrases (2)	Jumbled Sentence (5)
	10	10	8	13	19

## Part III: Precis Writing (30 marks), (60 Minutes)

**Section A: Give a Communicative summary of the report given in 100 words (40 minutes) (20 Marks)**

One page (300 words) of a Company Annual Report that contains facts and figures that can be presented as a table.

**Section B: Say whether the following statements are True or False. (5 questions) (20 Minutes) (10 Marks)**

Analytical 'Correct/Incorrect' questions based on the given passage.

# Paper II

## Elementary Book Keeping

	Topic	Division of Marks	Number of Questions
Chapter I	<b>Book Keeping up to Trial Balance:</b> Introduction to Accounting – Meaning and Definition – Need – Importance- Advantage - Book-keeping and Accountancy- Limitations of Accounting – Systems of Accounting – Basic Terms of Accounting – Journal and Subsidiary books – Posting in Ledger – Balancing of Accounts -Preparation of Trial Balance – Rectification of Errors.	21 Marks	3 Marks – 1 Question 5 Marks – 2 Questions 8 Marks – 1 Question
Chapter II	<b>Trading and Profit &amp; Loss Accounts and Balance sheet:</b> Trading Account – Meaning and Definition – Purpose- Profit and Loss Account – Meaning and Definition – Purpose – Difference between Trading Account and Profit and Loss Account – Balance sheet – Adjusting Entries – Opening Entries – Closing Entries.	21 Marks	3 Marks – 1 Question 5 Marks – 2 Questions 8 Marks – 1 Question
Chapter V	<b>Depreciation, Sinking Fund, Reserves, Reserve Funds, Secret Reserve:</b> Depreciation – Meaning and Definition – Causes – Methods of Depreciation – Reserves – Meaning- General Reserve and Specific Reserve- Reserve Fund – Reserve Fund Vs Sinking Fund- Secret Reserve – Advantage – Disadvantages.	13 Marks	3 Marks – 1 Question 5 Marks – 2 Questions
Chapter VI	<b>Bill of Exchange, Promissory Notes, Cheques:</b> Meaning – Definition – Kinds of Bill - Parties to a Bill – Maturity of Bill – Times of Acceptance – Negotiation of Bill – Endorsement – Kinds of Endorsement – Dishonour of Bill - Noting – Promissory Note – Meaning – Definition – Parties – Cheque – Meaning and Definition – Parties – Kinds of Cheque – Crossing of Cheque – Types of Crossing.	16 Marks	3 Marks – 1 Question 5 Marks – 1 Question 8 Marks – 1 Question
Chapter VII	<b>Portions relating to Voyage Account:</b> Voyage Account – Important Terms – Freight – Primage – Passage Money – Address Commission – Port Charges – Bunker Cost – Stevedoring Charges – Voyage in Progress (Incomplete Voyage)	13 Marks	3 Marks – 1 Question 5 Marks – 2 Questions

<b>Chapter IX</b>	<b>Self-Balancing Ledgers:</b> Meaning and Definition – Objects of Self-Balancing Ledgers – Working of the System – Control Accounts.	5 Marks	5 Marks – 1 Question
<b>Chapter X</b>	<b>Capital and Revenue, Revenue Account, Receipts and Payments Accounts, Income and Expenditure Account:</b> Capital Receipt – Revenue Receipt– Capital expenditure – Revenue expenditure – Deferred Revenue expenditure - Receipt and Payment Account – Income and Expenditure Account – Differentiate between Income and Expenditure Account and Receipt and Payment Account.	16 Marks	3 Marks – 1 Question 5 Marks – 1 Question 8 Marks – 1 Question
<b>Chapter XVI</b>	<b>Manufacturing and Working Accounts and Cost Book Mining Company:</b> Manufacturing Account – Meaning and Definition – Prime Cost – Cost of Production – Working Accounts – Meaning – Preparation – Cost Book Mining Company – Its Preparation.	13 Marks	3 Marks – 1 Question 5 Marks – 2 Questions
<b>Chapter XVII</b>	<b>Cost Accounts:</b> Classes of Cost Accounts – Objects of Cost Accounts – Labour in Costing System – Methods of Payment of Wages – Materials in Costing System – Overhead – Allocation, Apportionment and Re-apportionment of Overhead – Reconciliation with Final Accounts – Job Costing – Process Costing – Batch Costing – Contract Costing.	16 Marks	3 Marks – 1 Question 5 Marks – 1 Question 8 Marks – 1 Question
<b>Chapter XIII</b>	<b>Double Account System:</b> Double Account System – Meaning and Definition – Features of Double Account System – Difference between Single Account System and Double Account System – Final Accounts of Double Account System – Clear Profit – Reasonable Return – Disposal of Surplus – Advantages and Disadvantages of Double Account System.	16 Marks	3 Marks – 1 Question 5 Marks – 1 Question 8 Marks – 1 Question
<b>Total</b>			<b>150 Marks</b>

# Paper III

## Arithmetic and Mensuration

**Module 1: Number system:** Factors and multiples, cyclicity, divisibility, remainders, prime and composite numbers. Real Numbers- rational numbers, irrationality and decimal representations, Division algorithm, Fundamental theorem of arithmetic

**Module 2: Polynomials:** Degree, Classification, Remainder theorem, Factor theorem, division algorithm for polynomials, zeros and coefficients of polynomial

**Module 3: Quadratic Equations:** Roots, Methods for finding roots (Factorization, completing squares, quadratic formula), Nature of roots, relation between roots and coefficients

**Module 4: System of linear equations in two variables:** Methods (Graphical, substitution, elimination, cross multiplication), conditions for solvability

**Module 5: Squares and square roots, Cubes and cube roots:** Methods for finding square roots and cube roots

**Module 6: Arithmetic Progression:** Basic concepts, General term, sum of arithmetic progression

**Module 7: Profit, Loss and discount:** Problems related to profit, loss and discount

**Module 8: Ratios and Proportions:** Problems related to ratios and proportion

**Module 9: Percentage:** Important concepts, successive changes in percentage

**Module 10: Simple and Compound Interest:** Problems related to simple and compound interest

**Module 11: Statistics:** Definitions, Frequency distribution, cumulative frequency distribution, graphical representation (bar graph, histogram, and frequency polygon), arithmetic mean

**Module 12: Mathematics in Commerce:** Shares, Trading in shares, dividends, debentures, banking, accounts-saving, current, recurring, fixed, sales tax, and value added tax

**Module 13: Circles:** Secant and tangent, area of segment, angles in alternate segments, cyclic quadrilaterals, area of sector, applications of area related to circle, circumference

**Module 14: Triangles and Quadrilateral:** Types of triangles and quadrilaterals, properties, midpoint theorem, area, perimeter, Pythagoras theorem, angles

**Module 15: Solids:** Surface area and volume of solids

**Module 16: Similar and Congruence triangles:** Problems related to similarity and congruence

**Module 17: Trigonometry:** Angle of elevation and depression, Problems on height and distance, Trigonometric ratios, Trigonometric identities

**Module 18: Coordinate Geometry:** Distance between two points, internal and external division, centroid, in-center, straight lines- various forms

**Module 19: Time, Speed, Distance and Work:** Problems related to time speed distance and work.

**Module 20: Sets:** Description of sets, Types of sets, Venn diagram, operation on set

### Module wise Mark and Question Distribution

**Module 1:** 3 marks question-01  
5 marks questions-02

**Module 2:** 3 marks question-01  
5 marks question-01

**Module 3:** 3 marks question-01  
5 marks question-01

**Module 4:** 3 marks question-01  
5 marks question-01

**Module 5:** 3 marks question-01  
5 marks question-01

**Module 6:** 3 marks question-01  
5 marks question-01

**Module 7:** 3 marks question-01  
5 marks questions-02

**Module 8:** 3 marks question-01  
5 marks question-01

**Module 9:** 3 marks question-01  
5 marks questions-02

**Module 10:** 3 marks question-01  
5 marks questions-02

**Module 11:** 3 marks question-01  
5 marks question-02

**Module 12:** 3 marks question-01  
5 marks question-01

**Module 13:** 3 marks question-01  
5 marks questions-02

**Module 14:** 3 marks question-01  
5 marks questions-02

**Module 15:** 3 marks question-01

	5 marks question-01
<b>Module 16:</b>	3 marks question-01
	5 marks question-01
<b>Module 17:</b>	3 marks question-01
	5 marks question-01
<b>Module 18:</b>	3 marks question-01
	5 marks question-01
<b>Module 19:</b>	3 marks question-01
	5 marks questions-02
<b>Module 20:</b>	3 marks question-01
	5 marks question-01

**Total 3 Marks Question- 20**

**Total 5 Marks Question- 28**

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**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.**