

**DETAILED SYLLABUS FOR THE POST OF DIVISIONAL ACCOUNTANT(BY
TRANSFER)(IN-SERVICE QUOTA)
{KERALA STATE ELECTRICITY BOARD}**

(Cat.No.192/2024)

Details of Examination Papers:-

Sl. No.	SUBJECT/PAPER	Max. Marks	Paperwise minimum marks required for a pass	Paper wise minimum percentage	Duration of the examination
I	Financial & Cost Accounting	100	35	35	75 minutes
II	Corporate Laws	100	35	35	75 minutes
III	Direct and Indirect Taxes	100	35	35	75 minutes
IV	Electricity Act,Kerala Electricity Supply Code,Regulations & PWD Code	100	35	35	75 minutes

TOTAL :400 MARKS

In addition to the paper-wise minimum marks, the aggregate marks required to pass the examination shall be 160 marks out of 400 marks, i.e., 40%.

The detailed syllabus for the examination is as follows:

Paper I

Financial & Cost Accounting **(100 marks)**

(Level of knowledge – Degree level)

(A) Financial Accounting **(50 Marks)**

- a. Concepts & conventions of accounting
- b. Distinction between capital and revenue
- c. Double entry system, books of prime entry, subsidiary books, cash book, ledgers, trial balance.
- d. Rectification of errors, opening entries, transfer entries, adjustment entries, closing entries.
- e. Depreciation & amortization – methods of depreciation & accounting.
- f. Bank reconciliation statements.
- g. Preparation of financial statements of companies – profit and loss accounts, balance sheet and cash flow statements.

(B) Basics of Accounting Standards **(20 Marks)**

(C) Cost Accounting

(30 Marks)

- a. Cost Accounting Vs Financial Accounting.
- b. Elements of Cost & Accounting
 - i. Materials
 - ii. Labour
 - iii. Direct expenses
 - iv. Overheads
- c. Preparation of cost sheets
- d. Budgets & Budgetary Control
- e. Companies (Cost Records & Audit) Rules 2014.

Paper II. Corporate Laws (level of knowledge – basic)

(A) Companies Act 2013 and Rules

(50 Marks)

- a. Preliminary- definition, types of companies.
- b. Incorporation of a company.
- c. Registration of charges.
- d. Management and Administration.
- e. Accounts of companies.
- f. Audit and Auditors.
- g. Appointment and qualification of Directors.
- h. Meetings of Board and its powers.

(B) Commercial Laws

(50 Marks)

- a. The Indian Contracts Act, 1872.
- b. Industrial Disputes Act, 1947.
- c. Trade Unions Act, 1926.
- d. Workmen's Compensation Act, 1923.

Paper III. Direct and Indirect Taxes

(level of knowledge – working knowledge)

(A) Income Tax Act, 1961

(40 Marks)

- a. Basic concepts and definitions.
- b. Basis of charges, rates applicable for different types of assesses.
- c. Concept of previous year and assessment year.
- d. Residential status and scope of total income, income received / deemed to be received / accrued or arisen / deemed to accrue or arise in India.
- e. Heads of income and computation of income from salary & income from business.
- f. Deduction from gross total income, rebate and reliefs.
- g. Tax deduction at source, tax collection at source, recovery and refund of tax, advance tax refunds – filing of TDS returns.

(B) Goods & Services Tax Act

(60 Marks)

- a. Introduction to GST including constitutional aspects.
- b. Definitions of various terms under.
 - i. The Central Goods & Services Tax Act 2017 and Rules thereunder.
 - ii. The Kerala State Goods & Service Tax Act 2017 and Rules thereunder.
 - iii. The Integrated Goods & Services Tax Act 2017 and Rules thereunder.
- c. Various concepts under GST including Composite and Mixed supplies. Inter State & Intra State supplies, exemptions under GST, determination of nature of GST to be levied – IGST, SGST, CGST & Cess and Reverse Charge mechanism.
- d. HSN (Harmonised) System of Nomenclature) and SAC (Service Accounting Code).
- e Time and Value of Supply.
- f. Tax Structure – Basic Rates and Special Rates.
- g. Computation of GST liability.
- h. Various procedures under GST including registration, composition scheme, documents to be issued under GST Acts under various situations, maintenance of Books of Accounts, remittance of GST including TDS, Filing of Periodic Returns and annual Returns, TDS, Job Work, Input Tax, Credit, E-way bill, Refund, Audit, Scrutiny and Assessment.
- i. Penal provisions under GST.

Note:- Any amendment introduced under the above Acts or Rules during the period up to 31st March of the previous financial year or 6 months before the date of examination, whichever is earlier, shall be applicable.

Paper IV. Electricity Act, Kerala Electricity Supply Code, Regulations & PWD Code

(Level of knowledge – basic)

(A) Electricity Act 2003

(30 marks)

- a. Preliminary – National Electricity Policy and Plan – Generation of Electricity, Licensing, Transmission of Electricity, Distribution of Electricity, Tariff – Regulations – Determination of Tariff – Bidding – Procedure for Tariff Orders – Provision of Subsidy.
- b. Central Electricity Authority (CEA) Constitution & Functions.
- c. Regulatory Commissions Central Commission – Constitution & Functions
State Commission – Constitution & Functions.
- d. Appellate Tribunal for Electricity – Establishment of Appellate Tribunal Appeal to Appellate Tribunal
Procedure & Powers of Appellate Tribunal.
- e. Investigation and Enforcement (Sections 126 to 130)
- f. Offences and Penalties.
- g. Special Courts.
- h. Protective Clauses.
 - i. Power to make rules and regulations.

(B) Supply Code 2014 & Regulations

(40 Marks)

a. Supply Code – 2014.

General conditions of supply of electricity.

Security deposit for electricity charges and meter.

Metering.

Billing and mode of payment.

Disconnection, dismantling and reconnection.

b. Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006.

c. Kerala State Electricity Regulatory Commission (Consumer Grievance Redressal Forum and Electricity Ombudsman), Regulations 2005.

C. PWD Account Code & Department Code

(30 Marks)

(a) Account Code

i. Chapter 10 – Works Accounts

ii. Chapter 11 – Lump sum contracts

iii. Chapter 15 – Deposits

(b) Department Code

i. Chapter 2 – Works

ii. Chapter 4 – Miscellaneous rules regarding office work excluding Accounts Procedure.