

KERALA PUBLIC SERVICE COMMISSION

DETAILED SYLLABUS FOR THE POST OF DEPUTY MANAGER (FINANCE, ACCOUNTS AND SECRETARIAL BRANCH) IN TRAVANCORE SUGARS AND CHEMICALS LIMITED

Cat.No: 080/2026

(Total 100 Marks)

Company Law

Share and share capital - members and shareholders - Debt instruments - distribution of profits- Accounts, audit, and auditors -transparency and disclosures - Board constitution and powers- Key managerial personnel and their remuneration- Meetings of the board and its committees-General meetings- Introduction to Company Law - Doctrine of Ultra-vires - Doctrine of Indoor Management - Doctrine of Constructive Notice - Concept of Corporate Veil - Applicability of the Companies Act - Legal Status and Types of Registered Companies - Memorandum and Articles of Association and its Alteration **(12 marks)**

Corporate Accounting

Introduction to Accounting: Book Keeping - Accounting Cycle - Single / Double entry system - Accounting Principles - Accounting Concept & Convention - Types of Account - Journal - Ledger - Trial Balance - Final Accounts - Introduction to Corporate Accounting- Accounting for share capital - Accounting for debentures - Financial statements interpretation-Corporate financial reporting - Accounting standards. **(10 marks)**

Financial Management

Nature and scope of financial management - Capital budgeting - Capital structure - Sources of finance and cost of capital - Project finance - Dividend policy - Working capital - Portfolio management - Financial Statement Analysis: Introduction - Characteristics of good financial statements and its relevance for better reporting - Requirements of Financial Reporting and Recent trends - Best Practices applicable to all companies - Usage and features of Ratios analysis - liquidity ratios - turnover ratio - leverage ratios - Insolvency ratio and profitability ratio - DuPont Analysis - Reading and Interpretation of Financial Statements **(9 marks)**

Corporate Governance and Ethics

Legislative framework of corporate governance in India- Board effectiveness- Board committees- Shareholders rights - Role of promoter - Whistleblower- Risk identification - Ethics: Meaning - Importance - Nature and Relevance to

Business - Values and Attitudes of Professional Accountants - Seven Principles of Public Life - Internal Code of Ethics - Ethics in Business Dealings - Emotional Intelligence **(7 marks)**

Capital Market

Structure of Capital Market - Participants of Capital Market - Capital Market Instruments- Secondary Market in India: Development of Stock market in India - Stock market & its operations - Trading Mechanism - Exchange Traded Fund - Derivatives - Rights Entitlements - Block and Bulk deals - Basis of Sensex - Nifty - Types of Indexes - Clearing Corporations - Suspension and Penalties - Surveillance Mechanism - Risk management in Secondary market - Impact of various Policies on Stock Markets - Types of Market - Types of Trading Platform - Regulators of Secondary Markets - SEBI - listing- mutual funds **(10 marks)**

Direct Tax

Direct Tax at a Glance: An Introduction - Characteristics of Taxes - Objectives of Taxation - Direct vs. Indirect Tax - Background of Taxation system of India - Tax Structure & Administration- Basic Concept of Income Tax: An overview of Finance Bill - Definitions - Capital and Revenue Receipts and Expenditure - Residential Status - Basis of Charge - Scope of Total Income- Salary - House property - Profits and gains of business or profession - Capital gain- Income from other sources **(14 marks)**

Indirect Tax

Concept of Indirect Taxes at a Glance: Background - Constitutional powers of taxation - An overview of Indirect taxes in India -Pre-GST tax structure and deficiencies - Administration of Indirect Taxation in India - Basic concepts and Overview of GST - GST Model - CGST / IGST / SGST / UTGST - GST Compensation to States - Levy and Collection of GST: Taxable Event - Concept of Supply including Composite and Mixed supply - Levy and Collection of CGST and IGST - Exemptions under GST - Composition Scheme - Concepts of Time of Supply - Value of Supply - Place of Supply - Input Tax Credit & Computation of GST Liability - Eligibility and Conditions for taking Input Tax Credit - Ineligible Credits - Procedural Compliance under GST-Overview of Customs Law - Levy and collection of Customs Duties - Types of Custom Duties - Classification and valuation of import and export goods - Administration of Customs Law **(12 marks)**

Auditing

Nature, Scope and Significance of Auditing - Audit Engagement - Audit Programme - Audit Working Papers - Audit Note Book - Audit Evidence and Audit Report - Internal Check - Internal Control - Internal Audit - Auditor's qualifications, disqualifications, appointment, remuneration removal, powers and duties - Cost Audit - Secretarial Audit - Reporting requirements

under Companies Act - Report vs. Certificate - Contents of the Reports and qualifications in the Report - Miscellaneous Audit (8 marks)

Cost Accounting

Introduction to Cost Accounting - Cost Ascertainment - Elements of Cost - Material Costs - Employee Costs - Direct Expenses - Overheads - Cost Accounting Standards - Cost Book Keeping - Methods of Costing - Cost Accounting Techniques - Marginal Costing - Standard Costing and Variance Analysis - Budget and Budgetary Control (12 marks)

Economic & Commercial Laws

Law relating to Foreign Exchange Management: Introduction - Current and Capital Account Transactions - Liberalized Remittance Scheme - Acquisition & Transfer of Immovable Property in India - Export of Goods and Services - Realization and Repatriation of Foreign Exchange - Reserve Bank of India- Foreign Direct Investments - Regulations & Policy: Automatic Route of FDI - Approval Route of FDI - Prohibited Sector - Permitted Sector - Foreign Portfolio Investments - Non-Debt Instrument Rules & Regulations - Competition Law: Competition Policy - Anti-Competitive Agreements - Abuse of Dominant Position - Overview of Combination - Regulation of Combinations - Competition Advocacy - Competition Commission of India (6 marks)

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.