

**DETAILED SYLLABUS FOR THE POST OF DIVISIONAL ACCOUNTANT**  
**{KERALA STATE ELECTRICITY BOARD}**  
**(Cat.No.:191/2024,192/2024 )**

**PAPER I**

**PART I : GENERAL KNOWLEDGE**

**Subject distribution** (10 Marks)

| Sub-topics           |                             |                           |                              |                             |
|----------------------|-----------------------------|---------------------------|------------------------------|-----------------------------|
| Facts                | History                     | Politics                  | Science and Technology       | Relevant                    |
| World Capitals (1)   | Ancient Indian Figures (1)  | International Bodies (1)  | Inventors and inventions (1) | Budget (1)                  |
| World Languages (1)  | Medieval Indian Figures (1) | Constitution of India (1) | IT (1)                       | Power Plants (1)            |
| World Currency (1)   | British India: Events (1)   | Parliament of India (1)   | Forms of Energy (1)          | KSEB Electricity Tariff (1) |
| World Leaders (1)    | Independence Movement (1)   | Assembly of Kerala (1)    | Space (1)                    | Electricity units (1)       |
| Rivers of Kerala (1) | Post-1956 Kerala (1)        | Important Laws (1)        | Social Media (1)             | Hydel Projects (1)          |
| 2                    | 2                           | 2                         | 2                            | 2                           |

**PART II : GENERAL ENGLISH**

**(Subject distribution) (10 Marks)**

| Topics                         | Sub-topics         |                   |                  |                     |                   | Marks     |
|--------------------------------|--------------------|-------------------|------------------|---------------------|-------------------|-----------|
| <b>Noun /pronoun</b>           | Singular /plural   | Count/Un-count    | Collective       | Possessive Pronouns | Personal Pronouns | 2         |
| <b>Verb</b>                    | Active/Passive     | Auxiliary         | Modals           | Gerund              | Participle        | 2         |
| <b>Tense</b>                   | Present Simple     | Present Perfect   | Simple Past      | Past Perfect        | Irregular Verbs   | 2         |
| <b>Adverb</b>                  | Adverb of time     | Adverb of manner  | Adverb of degree |                     |                   | 1         |
| <b>Adjective &amp; Article</b> | Comparative degree | an                | the              |                     |                   | 1         |
| <b>Prepositions</b>            | Place              | Time              |                  |                     |                   | 1         |
| <b>Jumbled units</b>           | Letters to words   | Words to sentence |                  |                     |                   | 1         |
|                                | <b>Total Marks</b> |                   |                  |                     |                   | <b>10</b> |

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### **PART III : Arithmetic and Mensuration (20 Marks)**

**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  
(1 Mark)

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

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

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

**Module 5: Arithmetic and Geometric Progression:** Basic concepts, General term, sum of arithmetic progression and geometric progression  
(1 Mark)

**Module 6: Squares and square roots, Cubes and cube roots:** Methods for finding square roots and cube roots  
(2 Marks)

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

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

**Time, Speed, Distance and Work:** Problems related to time speed distance and work.  
(2 Marks)

**Module 8: Percentage:** Important concepts, successive changes in percentage

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

**Mathematics in Commerce:** Shares, Trading in shares, dividends, debentures, banking, accounts-saving, current, recurring, fixed, sales tax, and value added tax  
(2 Marks)

**Module 9: Statistics:** Definitions, Frequency distribution, cumulative frequency distribution, graphical representation (bar graph, histogram, and frequency polygon), arithmetic mean

**(2 Marks)**

**Module 10: Circles:** Secant and tangent, area of segment, angles in alternate segments, cyclic quadrilaterals, area of sector, applications of area related to circle, circumference

**(1 Mark)**

Module 11 : Triangles and Quadrilateral: Types of triangles and quadrilaterals, properties, midpoint theorem, area, perimeter, Pythagoras theorem, angles

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

**(1 Mark)**

**Module 12 : Solids :** Surface area and volume of various solids

**(1 Mark)**

**Module 13: Trigonometry:** Angle of elevation and depression, Problems on height and distance, Trigonometric ratios, Trigonometric identities

**(1 Mark)**

**Module 14: Coordinate Geometry:** Distance between two points, internal and external division, centroid, in - center, straight lines -various forms

**(1 Mark)**

**Module 15: Sets:** Description of sets, Types of sets, Venn diagram, operation on set , Basic concepts covering functions and limits.

**(1 Mark)**

## **PAPER II: ADVANCED ACCOUNTANCY (60 Marks)**

**Unit I: Fundamental Accounting & Accounting Standards:** Book keeping, Trading & P&L Account, Balance Sheet, Capital vs Revenue transactions, Receipts and Payments vs Income & Expenditure Accounts- Self Balancing System - Generally Accepted Accounting Principles in India - Accounting Standards, their applicability, interpretation, scope and compliance in India -Companies Act 2013 & Accounting Standards- Introduction to IFRS, Ind AS - Overview of Ind AS - Applicability of AS & Ind-AS to Electricity supply & Distribution Companies in India.

**(12 Marks)**

**Unit II: Double Account System:** – 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. Accounts of Electricity Company-The electricity Act, 2003 & its main features-Accounts of Security Deposits, SLD (Service Line cum Development) Charges, Grant received under APDRP (Accelerated Power Development and Reforms Program)-Weighted Average Rate of Depreciation-Advance Against Depreciation-ODRC (Optimised Depreciated Replacement Cost) Method-Financial Statement of Electricity Companies.

**(12 Marks)**

**Unit III: Issue of Securities and Financial statements of Companies:** Issue of shares – issue at par, premium and discount – under and over subscription - redemption of preference shares – redemption out of profit and out of proceeds of fresh issue – issue and redemption of debentures- Bonus Issue -Right Issue -Sweat Equity- ESOP- Buy Back of Shares- Underwriting. Final Accounts of Companies – company statutory records – preparation of final accounts according to revised schedule III - Form and contents of Balance Sheet, Profit and Loss account- Departmental & Branch Accounts- Sale on Approval, Hire Purchase, Royalty

**(13 Marks)**

**Unit IV:. Company Accounts and Financial Analysis**

Company Accounts: Company final accounts, appropriations, managerial remuneration, dividends. Financial Analysis: Ratio analysis - liquidity, activity, leverage, and profitability ratios; Cash flow and fund flow statements - preparation methods, classification of activities, working capital analysis.

**(8 Marks)**

**Unit V: Consolidated Financial Statements and Liquidation of Companies:** Group Companies – Definition – Preparation of Consolidated Balance Sheet – Minority Interest – Capital and Revenue Profits – Cost of Control - Goodwill/Capital Reserve – Inter Company Transactions – Unrealised Profits – Revaluation of assets and Reassessment of liabilities – Preference Share and its Dividend- Bonus Issue – Treatment of Equity Dividend - Reciprocal holding. Accounting for Liquidation of Companies –Types of Winding up - Contributories- Preparation of Statement of Affairs – Deficiency/Surplus Account – Liquidator’s Final Statement of Account. **(8 Marks )**

**Unit VI: Cost Accounting:** Cost – Costing – Cost Accounting – Objects of Cost Accounts – Accounting for Cost – Material – Labour – Overheads – Methods and Techniques of Costing – Job – Batch – Contract – Process - Unit Costing - Marginal Costing - Standard Costing - Reconciliation with Financial Accounts . **(7 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***