

DIVISIONAL ACCOUNTS OFFICER IN KERALA WATER
AUTHORITY
PRELIMINARY EXAMINATION

TOTAL – 100 MARKS

Sl. No	Subject	Maximum Marks
1	General Knowledge, General English	30
2	Elementary Book Keeping	30
3	Arithmetic Mensuration (Elementary but Practical)	40

Syllabus

Part I: General Knowledge

(a) Facts	(b) History	(f) Latest
World Capitals	Ancient Indian Figures	Budget
World Languages	Medieval Indian Figures	National and International Agreements
World Currency	Modern Indian Events	Awards
World Leaders	Independence Movement	State, National and International Appointments
Rivers and Mountains	Post-1956 Kerala	Public Health
3 Marks	2 Marks	3 Marks

Syllabus

Part I: General Knowledge

(c) Politics	(d) Society and Arts
International Bodies	Books Authors
Constitution of India	Fictional Characters
Parliament of India	Awards and Honors
Assembly of Kerala	Sports
Important Laws	Festivals
3 Marks	2 Marks

Syllabus

Part I: General Knowledge

(e) Science and Technology
Inventors
IT
Medicine
Space
Social Media
2 Marks

Syllabus

Part II: English Language

	Subdivisions					
Noun	Singular / plural Nouns	Count/Un-count Nouns	Abstract Nouns	Possessive Pronouns	Spelling	3 MARKS
Tense	Present Simple	Present Perfect	Simple Past	Past Perfect	Irregular Verbs	4 MARKS
Verb	Phrasal Verbs	Auxiliary / Modals	Adverbs	Active / Passive	Reported Speech	4 MARKS
Other	Pronouns	Adjectives	Prepositions	Idioms and Phrases	Jumbled Sentence	4 MARKS

Syllabus

Paper II

Elementary Book Keeping

	Topic	Division of Marks
Module 1	Book Keeping up to Trial Balance: 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.	3 Marks
Module 2	Trading and Profit & Loss Accounts and Balance sheet: 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.	3 Marks
Module 3	Depreciation, Sinking Fund, Reserves, Reserve Funds, Secret Reserve: 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.	3 Marks
Module 4	Bill of Exchange, Promissory Notes, Cheques: 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.	3 Marks
Module 5	Portions relating to Voyage Account: Voyage Account – Important Terms – Freight – Primage – Passage Money – Address Commission – Port Charges – Bunker Cost – Stevedoring Charges – Voyage in Progress (Incomplete Voyage)	3 Marks

Module 6	Self-Balancing Ledgers: Meaning and Definition – Objects of Self-Balancing Ledgers – Working of the System – Control Accounts.	3 Marks
Module 7	Capital and Revenue, Revenue Account, Receipts and Payments Accounts, Income and Expenditure Account: 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.	3 Marks
Module 8	Manufacturing and Working Accounts and Cost Book Mining Company: Manufacturing Account – Meaning and Definition – Prime Cost – Cost of Production – Working Accounts – Meaning – Preparation – Cost Book Mining Company – Its Preparation.	3 Marks
Module 9	Cost Accounts: 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.	3 Marks
Module 10	Double Account System: 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.	3 Marks
Total		30 Marks

Syllabus

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

(40 Marks)
