

**DETAILED STLLABUS FOR THE POST OF JUNIOR MANAGER
(ACCOUNTS) IN KERALA STATE CIVIL SUPPLIES
CORPORATION LTD**

(Total Marks - 100)

PART I (60 Marks)

Module 1 (6 Marks)
Business Law

The Indian Contract Act, 1872- The Negotiable Instruments Act, 1881 - The Payment of Bonus Act, 1965 - The Employees' Provident Funds and Miscellaneous Provisions Act, 1952
The Payment of Gratuity Act, 1972- Companies Act 2013.

Module 2 (6 Marks)
Cost Accounting

Introduction to cost accounting, cost ascertainment: material, labour and overhead, Costing systems: job costing, batch costing, contract costing, process costing, operating costing - Marginal costing- Standard costing- Budgetary control.

Module 3 (6 Marks)
Financial Management

Financial Management- cost of capital – financing decision – capital structure – working capital management -Working Capital Cycle - Management of Cash – Receivables management- Inventory management- Investment decisions- Dividend policy – Forms of Dividend- Types of Dividend Policies - Factors determining dividend – Theories of Dividend Policies - Stock Splits – Stock Repurchase.

Module 4 (6 Marks)
Direct Tax

Income Tax Act- Basic Concepts -Assessment Year- Previous Year - Person – Assessee- Income- Gross Total Income- Total Income- Rates of Tax applicable to the Individual Assessee- income from salary- house property- business- capital gain and other sources- computation of total income – deductions and exemptions- tax planning – income tax returns.
Computation of tax liability of individuals- Provisions concerning advance tax and tax deducted at source- Provisions for filing return of income- TDS.

Module 5 (6 Marks)
Indirect Taxes

Goods and service tax laws- Levy and collection of CGST and IGST- Application of GST/IGST law - Concept of supply including composite and mixed supplies - Charge of tax - Exemption from tax - Composition levy - Basic concepts of time and value of supply - Input tax credit - Computation of GST liability - Registration - Tax invoice; Credit and Debit Notes; Electronic waybill -Returns.

Module 6 (6 Marks)
Advanced Accounting

Accounting standard and its applications, Accounting for partnership, Company accounts, Department Accounting, Accounting from incomplete records - Computerised Accounting and software usage in preparation of accounts-Financial Reporting, IFRS and IND AS.

Module 7 (6 Marks)
Information Technology

Business Process Management & IT- Introduction to various Business processes – Accounting, Finances, Sale, Purchase - Business Process Automation- Information Systems and their role in businesses, IT as a business enabler & driver – ERP, Core Banking System, CRM, SCM, HRMS, Payment Mechanisms- Business Process Automation through Application software.

Module 8 (6 Marks)
Auditing

Audit Process- Internal Check – Preparation before audit -Audit Programme – audit process -audit notebook – audit working papers – audit files – internal control – internal check- Vouching and Verification- Auditors of Joint Stock Companies- Investigation vs Auditing- Company audit- Audit Report.

Module 9 (6 Marks)
Business Ethics

Introduction to business ethics- ethics in the workplace- ethics in marketing and consumer protection-ethics in accounting and finance- Sustainability- Corporate Social Responsibility- Corporate Governance- Environment Social and Governance (ESG) framework.

Module 10 (6 Marks)
Communication

Forms of Communication: Formal and Informal, Interdepartmental, Verbal, and nonverbal; Active listening and critical thinking- Presentation skills including conducting the meeting and press conferences - Communication channels Communicating Corporate culture, change, innovative spirits- Communication breakdowns- Communication ethics- Groups dynamics; handling group conflicts, consensus building; influencing and persuasion skills - Negotiating and bargaining- Emotional intelligence - Emotional Quotient- Soft skills – personality traits; Interpersonal skills; leadership- Business Meetings – Notice, Agenda, Minutes, Chairperson’s speech- Press releases- Corporate announcements by stock exchanges- Reporting of proceedings of a meeting.

PART I (40 Marks)

GENERAL KNOWLEDGE

(i) HISTORY (4 Marks)

- **KERALA** - Arrival of Europeans-Contributions of Europeans- History of Travancore from Marthanda Varma to Sree Chithirathirunnal- Social and Religious Reform movement- National movement in Kerala- Literary Sources of Kerala History- United Kerala Movement- Political and Social History of Kerala after 1956.
- **INDIA** – Political History- Establishment of the British- First War of Independence – Formation of INC- Swadeshi Movement- Social Reform movement- Newspapers - Literature and Arts during the freedom struggle –Independence Movement & Mahathma Gandhi - India’s independent – Post independent period - State reorganization – Development in Science, Education, and Technology – Foreign policy.
- **WORLD** – Great Revolution in England- American War of Independence – French Revolution- Russian Revolution – Chinese Revolution- Political History after Second World War- UNO and other International Organizations

ii) GEOGRAPHY (4 Marks)

Basics of Geography – Earth Structure – Atmosphere, Rocks, Landforms, Pressure Belt and Winds, Temperature and Seasons, Global Issues- Global Warming- Various forms of Pollution, Maps- Topographic Maps and Signs, Remote Sensing – Geographic Information System, Oceans and its various movements – Continents, – Nations and their specific features.

INDIA – Physiography- States and its features, Northern Mountain Region, Rivers, Northern Great Plain, Peninsular Plateau, Coastal Plain, Climate – Natural

Vegetation - Agriculture – Minerals and Industries- Energy Sources, Transport system – Road- Water- Railways- Air.

Kerala – Physiography- Districts and its features - Rivers- Climate – Natural Vegetation - Wild life - Agriculture and research centers – Minerals and Industries - Energy Sources - Transport system – Road - Water- Railway- Air

(iii) ECONOMICS (4 Marks)

India : Economy, Five Year Plans, New Economic Reforms, Planning Commission and Niti Aayog, Financial Institutions, Agriculture – Major Crops, Green Revolution, Minerals. Direct and indirect taxes in India, GST in India-rationale and structure of GST, benefits of GST.

(iv) INDIAN CONSTITUTION (4 Marks)

Constituent Assembly-Preamble-Citizenship- Fundamental Rights, Writs -Habeas Corpus, Mandamus, Prohibition, Certiorari and Quo warranto. Directive Principles of State Policy- Fundamental Duties- Structure of Governments- Union Executive, Parliament and Judiciary- State Executive, Legislature and Judiciary- Local Self Government Institutions (LSGIs)- Important Constitutional Amendments (42, 44, 52, 73, 74, 86, 91, 97, 101, 102, 103, 104)- Constitutional Authorities and their functions - Comptroller and Auditor General, Attorney General, Advocate General, Election Commission of India, State Election Commission, Union Public Service Commission, State Public Service Commission- Finance Commission- State Finance Commission- GST Council- Distribution of legislative powers- Union List- State List- Concurrent List- Services under the Union and the States- Tribunals-National Commission for Scheduled Castes- National Commission for Scheduled Tribes-National Commission for Backward Classes- Official Language-Regional Languages-Language of the Supreme Court, High Courts, etc-Special directives relating to languages

(v) Kerala Governance and System of Administration – (4 Marks)

Kerala State Civil Service- Quasi-judicial bodies, various Commissions, Basic facts of socio-economic development- Planning Board-Commercial Planning and Policies- Disaster Management- Watershed Management- Employment and Labour-National Rural Employment Programmes- Land Reforms- Social Welfare and Security- Protection of Women, Children and Senior Citizens- Population, Literacy, E-governance, Delegated Legislation and its controls- Legislative and Judicial controls- Constitutional law remedies against Administrative Arbitrariness- Administrative Discretion and its Controls- Administrative Adjudication-Principles of Natural Justice.

(vi) Life Science and Public Health (4 Marks)

1. Basic facts of Human Body
2. Vitamins and Minerals and their Deficiency Diseases
3. Communicable Diseases and Causative Organisms, Preventive and Remedial Measures
4. Kerala – Welfare activities in Health Sector
5. Lifestyle Diseases.
6. Basic Health Facts
7. Environment and Environmental Hazards

(vii) Physics (4 Marks)

- 1) Branches of Physics –Matter - Units, Measurements - Physical Quantities.
- 2) Motion - Newton's Laws of Motion - Third law – Momentum - Projectile Motion - Uses of Third Law - Achievements in space missions in India-ISRO.
- 3) Light- Lens, Mirrors - Problems based on $r = 2f$ - Different phenomena of Light - Rainbow - Colours of different materials - Electromagnetic Spectrum – IR rays- UV rays - X rays - Photoelectric Effect.
- 4) Sound - Different types of Waves - Velocity of Sound in different media - Resonance – Reverberation.

- 5) Force - Different types of Forces – Friction - Advantages and disadvantages of Friction - Liquid Pressure - Buoyant Force – Archimedes Principle - Pascal's law – Density - Relative density- Adhesive Cohesive forces- Capillarity - Viscous force - Surface tension.
- 6) Gravitation - Centripetal Force - Centrifugal Force - Escape Velocity, Satellites - Escape Velocity - Weight Mass - value of 'g' - 'g' in different places.
- 7) Heat - Temperature - Different types of thermometers – Humidity - Relative Humidity.
- 8) Work - Energy - Power - Simple problems relating to Work, Energy, Power, Levers - Different types of Levers.

(viii) Chemistry (4 Marks)

1. Atom – Molecule - States of Matter – Allotropy - Gas laws - Aqua regia.
2. Elements - Periodic Table-Metals & Non metals-Chemical Physical changes- Chemical reactions-Solutions, Mixtures, Compounds.
3. Metals-Non metals – Alloys – Acids, Bases - pH value - Alkaloids.

(ix) Arts, Sports, Literature and Culture (4 Marks)

Arts

1. Important Audio Visual Art Forms of Kerala- Famous Places, Institutions, Personalities, Artistes and Writers related to origin, development, extension, and practice of these Art Forms.

Sports

1. Famous Sports personalities of Kerala, India and World – their Sports Events, achievements and awards.
2. Important Awards – Corresponding Fields , Winners
3. Famous Trophies – Related Events and Sports Items.
4. Number of Players in Important Sports Items.
5. Important Terms associated with various Sports and Games.

6. Olympics - Basic Facts, Venues / Countries, Famous Performances and Personalities- India in Olympics-Winter Olympics & Para Olympics.
7. Asian Games, Afro-Asian Games, Commonwealth Games, SAF Games – Venues, Countries, Performance of India, other facts.
8. National Games.
9. Games - Events, Players, Achievements.
10. National Sports / Games , Events of various Countries

Literature

1. Malayalam - Important Literary Movements – Icons and their first works.
2. Main works of Literature related to each movement and their authors.
3. Writers – Pen name and Nick name.
4. Famous Works and Characters.
5. Famous Quotes – Books and Authors.
6. Beginning of Journalism in Kerala – Pioneers, Journals and Publications.
7. Famous Awards/ Honours – Writers and their works.
8. Malayalam Writers who won the Jnanpith Award and related facts.
9. Malayalam Cinema - Origin, Development, Milestones, Pioneers, National Awards.

Culture

1. Kerala - Important Celebrations -Places associated with such Celebrations, Important Festivals.
2. Kerala – Cultural Centres, Worship Places, Cultural Leaders and their Contributions.

(x) Basics of Computer (4 Marks)

1. Hardware

- Input Devices (Names and uses)

- Output Devices (Names and uses/features)
- Memory devices - Primary and Secondary (Examples, Features)

2. Software

- Classification – System software and Application software
- Operating System – Functions and examples
- Popular Application software packages – Word processors, Spreadsheets, Database packages, Presentation, Image editors (Uses, features and fundamental concepts of each)
- Basics of programming – Types of instructions (Input, Output, Store, Control, Transfer) (*Languages need not be considered*)

3. Computer Networks

- Types of networks – LAN, WAN, MAN (Features and application area)
- Network Devices – Media, Switch, Hub, Router, Bridge, Gateway (Uses of each)

4. Internet

- Services – WWW, E-mail, Search engines (Examples and purposes)
- Social Media (Examples and features)
- Web Designing – Browser, HTML (Basics only)

5. Cyber Wrongs (Awareness Level)

- Types of Cyber Wrongs (Awareness level)
- Information Technology Act, 2000 (Awareness level)

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.