DETAILED SYLLABUS FOR THE POST OF DIVISIONAL ACCOUNTANT-KERALA WATER AUTHORITY/DIVISIONAL ACCOUNTS OFFICER – KERALA GENERAL SERVICES CAT.NOS.723/2024,724/2024,725/2024 ETC.,

MAIN EXAM

Sl. No	Subject	Maximum Marks	Duration
1	General Knowledge, Precise and General English	150	3 Hours
2	Elementary Book Keeping	150	3 Hours
3	Arithmetic Mensuration (Elementary but Practical)	200	3 Hours

Syllabus

Part I: General Knowledge

(a) Facts	(b) History	(f) Latest
World Capitals (2)	Ancient Indian Figures (2)	Budget (2)
World Languages (2)	Medieval Indian Figures (2)	National and International Agreements (2)
World Currency (2)	Modern Indian Events (2)	Awards (2)
World Leaders (2)	Independence Movement (2)	State, National and International Appointments (2)
Rivers and Mountains (2)	Post-1956 Kerala (2)	Public Health (2)
10	**10**	**10**

Syllabus

Part I: General Knowledge

(c) Politics	(d) Society and Arts
International Bodies (2)	Books Authors (2)
Constitution of India (2)	Fictional Characters (2)
Parliament of India (2)	Awards and Honors (2)
Assembly of Kerala (2)	Sports (2)
Important Laws (2)	Festivals (2)
10	**10**

Syllabus

Part I: General Knowledge

(e) Science and Technology
Inventors (2)
IT (2)
Medicine (2)
Space (2)
Social Media (2)
10

Syllabus

Part II: English Language

	Subdivisions				
Noun	Singular / plural Nouns (4)	Count/Un-count Nouns (2)	Abstract Nouns (2)	Possessive Pronouns (2)	Spelling (5)
Tense	Present Simple (2)	Present Perfect (2)	Simple Past (2)	Past Perfect (4)	Irregular Verbs (4)
Verb	Phrasal Verbs (2)	Auxiliary / Modals (4)	Adverbs (2)	Active / Passive (5)	Reported Speech (5)
Other	Pronouns (2)	Adjectives (2)	Prepositions (2)	Idioms and Phrases (2)	Jumbled Sentence (5)
	10	10	8	13	19

<u>**Syllabus**</u>

Part III: Precis Writing (30 marks), (30 Minutes)

Section A: Give a Communicative summary of the report given in 100 words
(20 minutes)   (20 Marks)

One page (300 words) of a Company Annual Report that contains facts and figures that can be presented as a table.

Section B: Say whether the following statements are True or False. (5 questions)
(10 Minutes)   (10 Marks)

Analytical 'Correct/Incorrect' questions based on the given passage.

****

Paper II

<u>Elementary Book Keeping</u>

	Topic	Division of Marks	Number of Questions
Chapter I	**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 –	21 Marks	3 Marks – 1 Question 5 Marks – 2 Questions 8 Marks – 1 Question

	Journal and Subsidiary books – Posting in Ledger – Balancing of Accounts -Preparation of Trial Balance – Rectification of Errors.		
Chapter II	**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.	21 Marks	3 Marks – 1 Question 5 Marks – 2 Questions 8 Marks – 1 Question
Chapter V	**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.	13 Marks	3 Marks – 1 Question 5 Marks – 2 Questions
Chapter VI	**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.	16 Marks	3 Marks – 1 Question 5 Marks – 1 Question 8 Marks – 1 Question
Chapter VII	**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)	13 Marks	3 Marks – 1 Question 5 Marks – 2 Questions
Chapter IX	**Self-Balancing Ledgers:** Meaning and Definition – Objects of Self-Balancing Ledgers – Working of the System – Control Accounts.	5 Marks	5 Marks – 1 Question
Chapter X	**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.	16 Marks	3 Marks – 1 Question 5 Marks – 1 Question 8 Marks – 1 Question

Chapter XVI	**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.	13 Marks	3 Marks – 1 Question 5 Marks – 2 Questions
Chapter XVII	**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.	16 Marks	3 Marks – 1 Question 5 Marks – 1 Question 8 Marks – 1 Question
Chapter XIII	**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.	16 Marks	3 Marks – 1 Question 5 Marks – 1 Question 8 Marks – 1 Question
Total		**150 Marks**	

<u>Syllabus</u>

Paper III

<u>Arithmetic and Mensuration</u>

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 an 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

Module wise Mark and Question Distribution

Module 1:   3 marks question-01
                5 marks questions-02
Module 2:   3 marks question-01
                5 marks question-01
Module 3:   3 marks question-01
                5 marks question-01
Module 4:   3 marks question-01
                5 marks question-01
Module 5:   3 marks question-01
                5 marks question-01
Module 6:   3 marks question-01
                5 marks question-01
Module 7:   3 marks question-01
                5 marks questions-02
Module 8:   3 marks question-01
                5 marks question-01
Module 9:   3 marks question-01
                5 marks questions-02
Module 10:   3 marks question-01
                5 marks questions-02
Module 11:   3 marks question-01
                5 marks question-02
Module 12:   3 marks question-01
                5 marks question-01
Module 13:   3 marks question-01
                5 marks questions-02
Module 14:   3 marks question-01
                5 marks questions-02
Module 15:   3 marks question-01
                5 marks question-01
Module 16:   3 marks question-01
                5 marks question-01
Module 17:   3 marks question-01
                5 marks question-01
Module 18:   3 marks question-01
                5 marks question-01
Module 19:   3 marks question-01
                5 marks questions-02
Module 20:   3 marks question-01
                5 marks question-01

Total 3 Marks Question- 20
Total 5 Marks Question- 28

* * * * * * * *