DETAILAED SYLLABUS FOR THE POST OF OFFICE ASSISTANT IN THE KERALA AGRO INDUSTRIES CORPORATION LIMITED

(CAT.NO.: 158/2022)

Detailed syllabus

Sl. No.	Subject	Marks
I	B. Com	40
II	DCA	20
III	Computerized System of Accounting	20
IV	General Knowledge	20

I B.Com

Module 1

Accounting   (4 Marks)

Financial Accounting- Concepts- Principles- Accounting standards-   Accounts for a sole trader- Financial Statements – Final accounts of Sole Trader – Trading and Profit and Loss Account – Balance Sheet –- Partnership Accounts – Admission and Retirement - Dissolution of Partnership Firm- Realisation Accounts and Capital Accounts-

insolvency of a partner- accounting for consignment –- Final Accounts of Companies- Computerised Accounting and usage of software in preparation of accounts.

Module 2

Financial Management   (4 Marks)

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

Module 3

Cost Accounting   (4 Marks)

Introduction to Cost Accounting- Accounting and control of material cost-Accounting and control of labour cost- Accounting for overheads— Marginal costing – Standard costing – Breakeven analysis – Cost reduction – Cost management

Module 4

Management   (4 Marks)

Nature and Evolution of Management - Schools of Management Thought- planning- organising- controlling – directing – staffing – Leadership and theories – Motivation and theories – TQM

Module 5

Managerial Economics   (4 Marks)

Demand Estimation – Demand– elasticity of demand – price – income – advertisement – Demand forecasting - Theory of Production – Pricing Policy and Practices- Business cycle

Module 6

Company Law   (4 Marks)

Introduction to Company Law- company management and administration - Constitution of Board of Directors- - Appointment – functions and responsibilities of Board of Directors - Board Committees- Audit Committee--Board Meetings- Disclosure and Transparency - Annual return- Winding Up -Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Procedure for Liquidation.

Module 7

Capital Market   **(4 Marks)**

Financial System in India- Financial System-Financial market – structure of financial market–Capital market instruments - Primary Market - Methods of floatation of capital – Public issue – IPO – FPO - Procedure of public issue – Book building process-Secondary Market - Functions of stock exchange –Dematerialization of securities –- Major stock exchanges in India – BSE- NSE – Listing – Regulatory framework of financial market

Module 8

Fundamentals of Income-Tax   **(4 Marks)**

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.

Module 9

Marketing Management   **(4 Marks)**

Marketing of products and services - Consumer Behaviour-   Process of Consumer Buying- Factors influencing Consumer Buying Decisions- Customer Relationship Management- Market Segmentation- Product-Meaning - Classification of products-Concept of product item, product line and product mix -Product Life Cycle – stages of

PLC- Promotion -Concept of push and pull mix-Types of promotion- Advertising-Personal selling, sales promotion, and public relations

Module 10

Auditing   **(4 Marks)**

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.

II   DCA

MODULE I- COMPUTER FUNDAMENTALS & INFORMATICS

1) Components of a Computer system

a) Hardware components- Hardware-Definition, Components - Control unit, ALU,I/O devices, Memory, Motherboard-functions of each. Types of PCs – Desktop, Laptop, Note book, PDA, Special Purpose computers, Super computers – Characteristics and area of use. Memory – Comparison- Primary vs Secondary memory. RAM and ROM variations, Various Magnetic and Optical Storage Devices –examples. Input Devices – Keyboard, Mouse, trackball, joystick, scanners, Digital camera, OCR, OMR, MICR, Light pen, bar code readers, QR code, Voice recognition and touch screen-Characteristics. Output Devices - Monitors, Printers, Plotter, Sound cards and speakers-Characteristics.

(3 marks)

b)   Software Concepts - Types of software-system software and application software. System software-definition and examples. Functions of OS, Application software – definition and examples. Number systems – decimal, octal, hexadecimal and binary –Representation concepts only. Computer coding systems- EBCDIC, ASCII and Unicode-definitions.

(2 marks)

MODULE II - OFFICE AUTOMATION

1) Introduction to MS-Office

a . Introduction to MS –WORD

Introduction to Word Processing, Introduction to MS Word: features, Creating, Saving and Opening documents in Word, Interface, Toolbars, Ruler, Different Menus, Keyboard Shortcut. Editing a Document. Opening Multi document windows, Editing Text – Selecting, Inserting, deleting, moving text, Previewing documents, Printing documents. Formatting Documents: Paragraph formats, Aligning Text and Paragraph, Borders and Shading, Headers and Footers, Multiple Columns.   **(2 marks)**

b.   Introduction to MS-Excel

Worksheet basics- Creating worksheet, Definition of cell, columns and rows.. Saving & protecting worksheet. Opening and moving around in an existing worksheet. Toolbars and Menus-Functions, keyboard shortcuts. Cell formatting, changing alignment, character styles, column width, date format, borders & colors. Working with formulas & cell referencing. Functions .Previewing & Printing worksheet – Page setting, Print titles, Adjusting margins, Page break, headers and footers.   **(2 marks)**

c.   Introduction to MS-PowerPoint

Purpose of PowerPoint. Working with different views and menus of power point. Working with slides – Make new slide, move, copy, delete, duplicate, designing and lay outing of slide. Editing and formatting text, Printing presentation – Print slides, notes, handouts and outlines. Inserting Objects – Drawing and inserting objects using Clip Art's pictures and charts. Adding graphics, multimedia and special effects. Custom Animation – slide transition effects and other animation effects.   **(1 mark)**

MODULE III - PROGRAMMING LANGUAGES

1   OOP Concepts

a) Principles of Object-oriented Programming: Object-Oriented Programming Paradigm, Basic Concepts of Object Oriented Programming, Benefits of OOPs, Object-Oriented Languages, Essentials of OOP(Objects, Class, ,Encapsulation, Data Abstraction, Inheritance, Reusability, Polymorphism, Delegation, Message Communication), Structure of C++ Program, Creating the Source File, Compiling and Linking.   **(1 mark)**

b) C++ Basics - Preprocessors, comments, Data types, Operators, Expressions, Identifiers, Key words, Symbolic constants, Variable declaration and dynamic initialization, C++ statements, Control structures, Arrays and string handling, Specifying a Class, Defining Member Functions, its scope

(1 mark)

2   Visual Basic.Net

a)   Introduction to .NET- .NET Framework features & architecture, CLR, Common Type System, MSIL, Assemblies and class libraries. Introduction to Visual studio, Project basics, types of project in . Net, IDE of VB.NET-Menu bar, Toolbar, Solution Explorer, Toolbox, Properties Window, Form Designer, Output Window, Object Browser. Visual development & event driven Programming -Methods and events.   **(1 mark)**

b) The VB.NET Language- Variables -Declaring variables, Data Type of variables, Forcing variables declarations, Scope & lifetime of a variable, Constants, Arrays, types of array, control array, Collections, Subroutines, Functions, Passing variable, Number of Argument, Optional Argument, Returning value from function. Control flow statements: conditional statement, loop statement. GUI programming with Windows Forms, Msgbox & Inputbox, TextBox, Label, Button, Listbox, Combobox, Checkbox,Radio button etc

(1 mark)

MODULE IV - DATABASE MANAGEMENT SYSTEMS

1 Introduction to Database concepts

Need of database, Flat database, Database Management Systems, Characteristics of DBMS, Relational Database, Entity and Referential Integrity, Primary key, Foreign key, Database elements-Tables, records, Query, Form, Report, Client-server paradigm   (1 **mark**)

2 Database Query commands

Different DDL, DML, DCL commands, Creating, deleting, updating and manipulating tables using SQL commands, Applying constraints on tables, filtering using WHERE, LIKE etc. Joining tables, grouping data using Group By. Data aggregation functions   **(2 marks)**

MODULE V - WEB DESIGNING

1 Word Wide Web (www) - History, Working, Web Browsers- functions, Concept of Search Engines, Searching the Web, HTTP, URLs, Web Servers, Web Protocols. HTML, Design tools, HTML editors , Image editors. **(1 mark)**

2   **HTML** - Concepts Of Hypertext, Versions of HTML, Elements of HTML, Syntax, Head & Body Sections, Building HTML Documents. Inserting Texts, Images, Hyperlinks, Backgrounds And Color Controls, Different HTML Tags, Table Layout and Presentation, Use of Font Size & Attributes, List Types and Its Tags, Use of Frames and Forms in Web Pages.   **(1 mark)**

3   **JavaScript** Overview, syntax & conventions. Variables, Expressions, Branching & Looping statements, Functions, Arrays Objects, Events & Document Object Model - onClick, onMouseOver, on Submit, on Focus, on Change, onBlur. onLoad, onUnload. Alerts, Prompts & Confirms.   **(1 mark)**

III COMPUTERISED SYSTEM OF ACCOUNTING

Module 1   (3 Marks)

Introduction to accounting- Accounting basics and terms- Branches of Accounting- Mode of Accounting- Manual Accounting - Computerised Accounting fundamentals- Components- Features - Advantages- Codification of Accounts - Sequential block and Mnemonic codes - Accounting Information System and Subsystems- Accounting Software Packages – Tally, Gnukhata, Peach Tree, Quick books   etc.   - Introduction to Tally - Tally versions up to Tally Prime - Tally Interface - F11 Features- F12 Configuration- Company creation- Alteration- Shut Company - Accounting Groups- Accounting Ledgers - Accounting Vouchers- Voucher entry - Receipt, Payment, Contra,
 Journal, Purchase, Sales, Debit Note and Credit Note

Module 2   (3 Marks)

Inventory Management With Tally Stock Groups -Stock Items- Stock Category- Units of Measure- Godown- Inventory Vouchers -Pure Inventory and Inventory Vouchers Integration of Accounting with Inventory- Bill wise details- Invoicing -Voucher Entry- Price Level And Price Listing- Cost Centres -Cost Category -Budget and Control -Bank Reconciliation- Interest Calculation -Order Processing- Methods- Reorder Levels- Tracking Numbers -Batch Wise details- Bills of Material- Inventory Aging

Module 3   (3 Marks)

Tax application in Tally- Introduction to GST -GST Activation and Classification- GST Computation- Composite GST- Input Tax Credits -Tax Invoice -Credit and Debit Notes- Returns- Transfer of Input Tax Credits- Time and Value of Supply- Recent Features -E way bill

Module 4   (3 Marks)

Accounting and Inventory Reports- Trial Balance -Trading & Profit and Loss Accounts -Balance Sheet- Ledger -Cost Centre and Budget Reports- Cash Book And Bank Book - Statement of Accounts-Inventory Reports- Exception Reports- Decisions Supporting Tools -Ratio Analysis- Cash Flows- Fund Flow- Budgeting Systems -Printing of Reports- Voucher and Bill Printing -MIS and Other Reports- Accounts Receivable And Payable Statement - Godown wise Stock Reports -Registers -Bills Payable Reports-Bills Receivable

   Reports- Aging Analysis

Module 5   (3 Marks)

Technology Advantages of Tally- Tally Audit- Tally Vault- Security Control -Security Levels -Users and Passwords- Backup and Merge and Split of Database ODBC Interface- Export and Import of data- Web Enabled Reporting- Online Support of Software- Consolidation of Accounts- Setting Credit Limits-TDS Using Tally- TDS Report- Shortcut Keys In Tally

Module 6   (3 Marks)

Accounting Software Package GnuKhata- Features- Creation of Organisation-Create Admin and Log in- Select, Edit and Delete Organisation- Groups and Sub groups of Accounts- Creation of Ledgers- Voucher Types- Voucher Entry- Reports- Bank Reconciliation -Introduction to Foreign Accounting and its Concepts -Various Softwares -Interface of Quick Books- Chart of Accounts- Inventory Managements -Purchase Management- Sales Management -Enter Bill and Pay Bill -Estimate- Invoice Creation and Sales Receipt -Credit Note -Banking Menu- Reports -SAP- Basic Ideas

Module 7   (2 Marks)

Use of Spreadsheets in Business Application -Payroll Accounting- Asset Accounting-Related Functions -Loan Repayment Schedule – PMT, IPMT, PPMT, FV, PV etc.- Financial Functions- FV. IRR, ACCRINT etc. - Graphs and Charts for Business data- Types -Elements

IV GENERAL KNOWLEDGE

(i) HISTORY   (3 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   (3 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

iv) <u>INDIAN CONSTITUTION</u> (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   (3 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

(ix) Arts, Sports, Literature and Culture (3 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.

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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.