

**FURTHER DETAILS REGARDING MAIN TOPICS OF  
PROGRAMME NO. 04/2017 ONLINE (Item No. 2)**

**SUPERINTENDENT(FINANCE)**

**(CATEGORY NO. 367/15)**

**KERALA AGRO MACHINERY CORPORATION LIMITED**

**PART I- General Knowledge and Current Affairs**

**Salient Features of Indian Constitution**

Salient features of the Constitution - Preamble- Its significance and its place in the interpretation of the Constitution.

Fundamental Rights - Directive Principles of State Policy - Relation between Fundamental Rights and Directive Principles - Fundamental Duties.

Executive - Legislature - Judiciary - Both at Union and State Level. - Other Constitutional Authorities.

Centre-State Relations - Legislative - Administrative and Financial.

Services under the Union and the States.

Emergency Provisions.

Amendment Provisions of the Constitution.

**Social Welfare Legislations and Programmes**

Social Service Legislations like Right to Information Act, Prevention of atrocities against

Women & Children, Food Security Act, Environmental Acts etc. and Social Welfare

Programmes like Employment Guarantee Programme, Organ and Blood Donation etc.

## **RENAISSANCE IN KERALA**

### **Towards A New Society**

Introduction to English education - various missionary organisations and their functioning- founding of educational institutions, factories, printing press etc.

### **Efforts To Reform The Society**

#### **(A) Socio-Religious reform Movements**

SNDP Yogam, Nair Service Society, Yogakshema Sabha, Sadhu Jana Paripalana Sangham, Vaala Samudaya Parishkarani Sabha, Samathwa Samajam, Islam Dharma Paripalana Sangham, Prathyaksha Raksha Daiva Sabha, Sahodara Prasthanam etc.

#### **(B) Struggles and Social Revolts**

Upper cloth revolts, Channar agitation, Vaikom Sathyagraha, Guruvayoor Sathyagraha, Paliyam Sathyagraha, Kuttamkulam Sathyagraha, Temple Entry Proclamation, Temple Entry Act, Malayalee Memorial, Ezhava Memorial etc.

Malabar riots, Civil Disobedience Movement, Abstention movement etc.

### **Role Of Press In Renaissance**

*Malayalee, Swadeshbhimani, Vivekodayam, Mithavadi, Swaraj, Malayala Manorama, Bhashaposhini, Mathnubhoomi, Kerala Kaumudi, Samadarsi, Kesari, Al-Ameen, Prabhatham, Yukthivadi, etc*

### **Awakening Through Literature**

Novel, Drama, Poetry, *Purogamana Sahithya Prasthanam, Nataka Prashtanam*, Library movement etc

### **Women And Social Change**

Parvathi Nenmenimangalam, Arya Pallam, A V Kuttimalu Amma, Lalitha Prabhu, Akkamma Cheriyan, Anna Chandi, Lalithambika Antharjanam and others

### **Leaders Of Renaissance**

Thycaud Ayya Vaikundar, Sree Narayana Guru, Ayyan Kali, Chattampi Swamikal, Brahmananda Sivayogi, Vagbhadananda, Poikayil Yohannan (Kumara Guru) Dr Palpu, Palakkunnath Abraham Malpan, Mampuram Thangal, Sahodaran Ayyappan, Pandit K P Karuppan, Pampadi John Joseph, Mannathu Padmanabhan, V T Bhattathirippad, Vakkom Abdul Khadar Maulavi, Makthi Thangal, Blessed Elias Kuriakose Chavara, Barrister G P Pillai, TK Madhavan, Moorkoth Kumaran, C. Krishnan, K P Kesava Menon, Dr. Ayyathan Gopalan, C V Kunjuraman, Kuroor Neelakantan Namboothiripad,

Velukkutty Arayan, K P Vellon, P K Chathan Master, K Kelappan, P. Krishna Pillai, A K Gopalan, T R Krishnaswami Iyer, C Kesavan, Swami Ananda Theerthan, M C Joseph, Kuttippuzha Krishnapillai and others

## **Literary Figures**

Kodungallur Kunhikkuttan Thampuran, KeralaVarma Valiyakoyi Thampuran, Kandathil Varghese Mappila. Kumaran Asan, Vallathol Narayana Menon, Ulloor S Parameswara Iyer, G Sankara Kurup, Changampuzha Krishna Pillai, Chandu Menon, Vaikom Muhammad Basheer. Kesav Dev, Thakazhi Sivasankara Pillai, Ponkunnam Varky, S K Pottakkad and others

## **PART - II**

### **ACCOUNTING**

**Company Accounts viz. Preparation of financial statements – Cash flow statement – profit prior to incorporation – Alteration of share capital – Business acquisition, Amalgamation and reconstruction – Accounts from incomplete records – Accounting for special Transactions viz. Hire purchase and instalment, investment accounts, insurance claims – Accounting in computerized environment viz. An overview of computerized accounting system – Salient features and significance, Concept of grouping of accounts, Codification of accounts, Maintaining the Hierarchy of ledger, Accounting packages and consideration for their selection, Generating Accounting Reports – Indian Accounting Standards and Overview – IFRS**

### **COST ACCOUNTING**

**Introduction to Cost Accounting – Objectives and Scope – Cost Centres and Cost Units – Elements of Cost – Relationship between Cost Accounting, Financial Accounting and Management Accounting – Material Cost – Material Procurement Procedures – FIFO, LIFO, Simple Average, Weighted Average – Inventory Control - Techniques for fixing of Minimum, Maximum, Reorder Levels – Economic Order Quantity – ABC Classification – Stock taking and Perpetual Inventory – Labour – Overview – Overtime – Idle time and Incentives – Labour Turnover – Efficiency Rating Procedures – Remuneration and Incentive Schemes – Overheads – Fixed , Variable and Semi – variable Overheads – Step Cost – Factory Overheads – Primary and Secondary Distribution – Administration Overheads – Selling and Distribution Overheads – Reconciliation of Cost and Financial Accounts – Costing Systems – Job , Batch, Contract, Process and Operating Costing Systems – Marginal Costing – Standard Costing – Budget and Budgetary Control**

### **FINANCIAL MANAGEMENT**

**Meaning – Importance – Objectives – Profit versus Wealth Management Principle – Role of CFO – Time Value of Money – Compounding and Discounting Techniques – Financing Decision viz, Cost of Capital – Capital Structure Decisions – Leverage Decision – Trading on Equity – Different Sources of Finance – Investment Decisions viz; - Different types of Projects – Capital Budgeting Techniques – Pay Back Period Method – Accounting Rate of Return – Net Present Value – Internal Rate of Return – Discounted Pay Back Period of Profitability Index Method – Project Ranking – Capital Rationing – Dividend Decisions –**

**Types of Dividend – Factors for declaring Dividend – Payment V/s Retention Policy – Different types of Dividend Models Walter’s Gordon – Modigliani and Miller Model – Linter Model – Graham and Dodd Model –Buy Back of Shares –Right Issue – Stock Split – Reverse Split**

## **AUDITING**

**Auditing Concepts – Nature and Limitations of Auditing – Basic Principles governing an Audit – Auditors’ Independence – Relationship of auditing with other disciplines – Auditing Engagement – Audit Planning – Audit Programme – Audit Documentation – Audit working papers – Audit Files – Audit Evidence – Procedures - Sources – Methods – Physical Verification – Direct Confirmation – Representation by Management – Obtaining Certificate – Internal Control – Concept of Materiality – Audit Risk – Concept of Internal Audit – Internal Control – Auditing in an Computerised Environment – Audit Sampling – Types – Test Checking – Analytical Review Procedures – Audit of Payments – Receipts – Purchases – Sales – Audit of Suppliers Ledger and Debtors Ledger – Audit of Impersonal Ledger – Audit of Assets and Liabilities – Company Audit – Audit Report – Qualifications – Disclaimers – Adverse Opinion – Disclosures , Reports and Certificates – Features and Basic Principles of Government Audit – Comptroller and Auditor General and its constitutional role.**

***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.***