

**KERALA FINANCIAL CORPORATION,  
HO, THIRUVANANTHAPURAM**


**POST: Accounts Executive (On contract)**  
**Notification No. : KFC/11/2023-24 dated 01.12.2023**

**Shortlist of candidates for Written Test**

Sl. No.	Name of Applicant	Roll No.
1.	MEGHANA MARTIN	11001
2.	MARIA JOSE	11002
3.	ARAVIND RAJEEV	11003
4.	ASWIN R PAI	11004
5.	DILJITH M P	11005
6.	RESHMA P B	11006
7.	LIJITHA V P	11007
8.	ANTONY SEBASTIAN	11008
9.	DONA MATHEWS	11009
10.	SHILPA M	11010
11.	ANU BHARATHAN	11011
12.	ATMAJA A	11012
13.	SREELAKSHMI A P	11013
14.	MEGHA SABU	11014
15.	ANJALI M	11015
16.	ATHIRA V V	11016
17.	SHINI.G	11017

The Written examination will be conducted on 13.04.2024 at 11.00 a.m. at Thiruvananthapuram. Reporting Time at 10.30 a.m.  
Please check the website [www.kfc.org](http://www.kfc.org) for updates. Contact 0471 – 2737536, 575.

22.03.2023

  
Manager (HR)



## Annexure B

### Syllabus

#### **Basic Accountancy Procedures**

Concepts of Accountancy; Going Concern Entity; Double Entry System; Principle of Conservatism; Revenue Recognition and Realization; Accrual and Cash Basis.

#### **Maintenance of Cash/ Subsidiary Books and Ledger**

Record Keeping Basics; Account Categories; Debit and Credit Concepts; Accounting and Columnar Accounting Mechanics; Journals; Ledgers; subsidiary books; etc.

#### **Bank Reconciliation Statement**

Need for Bank Reconciliation; Causes of Differences; Preparation of Bank Reconciliation Statement; How to prepare a Bank Reconciliation Statement when Extracts of Cash Book and Pass Book are given; Adjusting the Cash Book Balance; Advantages of Bank Reconciliation Statement

**Trial Balance**, Rectification of Errors and Adjusting & Closing Entries  
Meaning of a Trial Balance; Features and Purpose of a Trial Balance; Types of Trial Balance and Preparation of a Trial Balance; Disagreement of a Trial Balance; Classification of Errors; Location of Errors; Rectification of Errors; Suspense Account and Rectification; Rectification of Errors when Books are closed; Adjusting and Closing Entries.

#### **Capital and Revenue Expenditure**

Distinction between Capital and Revenue Expenditure; Deferred Revenue Expenditure; Receipts

#### **Bills of Exchange**

Types of Instruments of Credit; Term and Due Date of a Bill; Certain Important Terms; Accounting Entries to be Passed; Accommodation Bill etc.

#### **FINAL ACCOUNTS**

Preparation of Trading A/C; Profit and Loss A/C; Profit & Loss Appropriation Account; Balance Sheets, Depreciation accounting

#### **Ratio Analysis**

Meaning of Accounting Ratios; Classification of Ratios; Uses of Accounting Ratios; Limitations of Accounting Ratios; Calculation and interpretation of various Ratios; Different Users and their Use of Ratios

**Company Accounts** -Definition and Types of Companies; Distinction between Partnership and Limited Liability Company; Classes of Share Capital; Issue of Shares; Preparation of Final Accounts

**Tax Laws**- Income Tax Act 1961 Basics, rates of income tax, residential status, heads of income, Computation of total income and tax liability, GST law basics

Syllabus



**Cost Accounting:** - Introduction to Cost Accounting, Material Cost, Employee Cost, Overheads, Process Costing, Introduction to Marginal Costing, Introduction to Standard Costing

**Financial Management:** - Scope and Objectives of Financial Management, Time Value of Money, Financial Analysis and Planning, Financing Decisions.

**Direct Tax Laws:** - Basis of charge; Rates of taxes, residential status, Incomes which do not form part of total income, heads of income, Computation of total income and tax liability, Deductions from gross total income, Provisions concerning advance tax and tax deducted at source.

**Mode of Written Test:** - Written test is through the method of MCQ for 100 marks.