



**PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22**

**PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE
KONDOTTY**



**REPORT
STO COACHING
2021-22**

**Coordinators:
Munawar Jasim PK
&
Rafeeqe ali mundodan**



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

INDEX

SL NO	Content	Page
1	Introduction	3-4
2	Class Schedule	5-11
3	Students Register	12-19
4	Syllabus	20-24
5	Result of Model Examinations	25-32
8	Honoring	33-37
9	Study Materials	38-47
10	Sample question papers	48-58



PG DEPARTMENT OF COMMERCE EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY *STATE TAX OFFICER PSC COACHING 2021-22*

PG Department of Commerce, in collaboration with Centre for Competitive Examinations, EMEA College of Arts and Science, Kondotty, started State Tax Officer PSC Coaching on 23/06/2021 through Online mode. Students from different districts in Kerala were admitted to the course. The coaching program aimed to prepare the participants for the competitive examination and enhance their knowledge and skills in various disciplines relevant to the State Tax Officer role. The coaching program conducted by EMEA College was designed to cater to the needs of aspiring State Tax Officer candidates. The classes focused on providing comprehensive guidance and thorough preparation to ensure a better understanding of the subjects covered in the PSC examination.

A total of 142 students participated in the coaching classes. These students came from diverse educational backgrounds and were determined to pursue a career as State Tax Officers. Their enthusiasm and commitment throughout the coaching program were commendable. EMEA College appointed experienced professionals and subject matter experts to handle the coaching classes. These professionals possessed in-depth knowledge and expertise in their respective disciplines, ensuring high-quality instruction and effective guidance for the students. The faculty members employed interactive teaching methods, engaging students in discussions, case studies, and practical exercises to facilitate better learning outcomes. In addition to the classes, continuous model examinations were conducted regularly in every week and special examinations in every month. On the basis of the marks awarded by each student, special appreciation and cash awards have been provided to the students who attained higher marks and Special Coaching and individualized instructions were provided to the students who were weak in the examinations. A **cash award of Rs.500**, were provided to the **Monthly** toppers regularly throughout the period.

Study materials in all the commerce subjects and general papers were distributed to the students in both soft copy and hard copy. Department library and college library facilities were also provided. The recorded online classes and study materials were also provided through an **application**, developed by the Department named as '**Educomx**'. The application helps the students to watch the classes at any time through their mobile phones and to access the study materials at any time. The students can watch the classes again to clear the doubts and this was very helpful to those students who cannot attend the live classes due to technical defects or personal problems.

The coaching classes conducted by EMEA College for the State Tax Officer PSC examination proved to be highly beneficial for the participating students. The professional faculty, comprehensive coverage of subjects, effective teaching methodologies, and provision of study materials contributed to the students' holistic preparation. The coaching program equipped them with the necessary knowledge, skills, and confidence to face the examination with better prospects.



**PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22**



- ✓ Intensive coaching
- ✓ Live online and offline classes
- ✓ Recorded videos will be provided
- ✓ Meet-up with rank holders
- ✓ Examination: Tips & Strategies
- ✓ Effective & Comprehensive study materials
- ✓ Weekly model examinations
- ✓ Continuous evaluation & monitoring

**Admission
started**



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

SCHEDULE OF THE NET/SET COACHING CLASS 2021-22

SL NO	Date	Time	Subject	Name of Faculty	Mode	Hours
1	23/06/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5
2	25/06/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5
3	27/06/2021	8.00 pm-8.25 pm	Examination	Examination	Google form	25 Minutes
4	28/06/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
5	30/06/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5
6	02/07/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5
7	04/07/2021	8.00 pm-8.25 pm	Examination	Examination	Google form	25 Minutes
8	05/07/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
9	07/07/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
10	09/07/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5
11	11/7/2021	8.00 pm-8.25 pm	Examination	Examination	Google form	25 Minutes
12	12/7/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
13	14/7/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
14	16/7/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5
15	18/7/2021	8.00 pm-8.25 pm	Examination	Examination	Google form	25 Minutes
16	19/7/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
17	22/7/2021	8.00 pm-8.25 pm	Examination	Examination	Google form	25 Minutes
18	23/7/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

19	25/7/2021	8.00 pm-8.25 pm	Examination	Examination	Google form	25 Minutes
20	26/7/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
21	28/7/2021	7.30 pm-9.00pm	Business Law	Dr.Noufal	Google Meet	1.5
22	30/7/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5
23	01/8/2021	8.00 pm-8.25 pm	Examination	Examination	Google form	25 Minutes
24	02/8/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
25	03/8/2021	7.30 pm-9.00pm	Business Law	Dr.Noufal	Google Meet	1.5
26	06/8/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5
27	08/8/2021	8.00 pm-8.25 pm	Examination	Examination	Google form	25 Minutes
28	09/8/2021	7.30 pm-9.00pm	Business Law	Dr.Noufal	Google Meet	1.5
29	11/8/2021	7.30 pm-9.00pm	Business Law	Dr.Noufal	Google Meet	1.5
30	13/8/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5
31	15/8/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
32	16/8/2021	7.30 pm-9.00pm	Business Law	Dr.Noufal	Google Meet	1.5
33	24/8/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
34	25/8/2021	7.30 pm-9.00pm	Business Law	Dr.Noufal	Google Meet	1.5
35	27/8/2021	7.30 pm-9.00pm	Business Law	Dr.Noufal	Google Meet	1.5
36	29/8/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
37	31/8/2021	7.30 pm-9.00pm	Business Law	Dr.Noufal	Google Meet	1.5
38	04/9/2021	7.30 pm-9.00pm	Accounting	Rafeeque ali Mundodan	Google Meet	1.5



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

39	05/9/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
40	08/9/2021	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
41	11/9/2021	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
42	12/9/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
43	15/9/2021	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
44	18/9/2021	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
45	19/9/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
46	22/9/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
47	23/9/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
48	24/9/2021	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
49	26/9/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
50	27/9/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
51	29/9/2021	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
52	01/10/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
53	03/10/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
54	06/10/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
55	08/10/2021	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
56	10/10/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
57	13/10/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

58	15/10/2021	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
59	17/10/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
60	20/10/2021	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
61	22/10/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
62	24/10/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
63	25/10/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
64	27/10/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
65	28/10/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
66	29/10/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
67	31/10/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
68	01/11/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
69	02/11/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
70	05/11/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
71	07/11/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
72	08/11/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
73	10/11/2021	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
74	12/11/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
75	14/11/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
76	17/11/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
77	19/11/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

78	21/11/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
79	22/11/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
80	26/11/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
81	28/11/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
82	29/11/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
83	02/12/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
84	04/12/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
85	06/12/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
86	10/12/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
87	13/12/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
88	14/12/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
89	17/12/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
90	19/12/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
91	21/12/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
92	23/12/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
93	24/12/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
94	27/12/2021	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
95	31/12/2021	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
96	02/01/2022	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

97	03/01/2022	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
98	05/01/2022	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
99	07/01/2022	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
100	09/01/2022	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
101	14/01/2022	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
102	18/01/2022	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
103	20/01/2022	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
104	21/01/2022	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
105	23/01/2022	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
106	25/01/2022	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
107	27/01/2022	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
108	04/02/2022	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
109	08/02/2022	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
110	09/02/2022	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
111	10/02/2022	8.40 pm-9.00 pm	Examination	Examination	Google form	20 Minutes
112	11/02/2022	7.30 pm-9.00pm	Financial Management	Fayas Muhammed	Google Meet	1.5
113	25/02/2022	7.30 pm-9.00pm	GST	Sudarshan	Google Meet	1.5
114	06/03/2022	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
115	12/03/2022	7.30 pm-9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

116	26/03/2022	7.30 pm- 9.00pm	Accounting	Rafeeqe ali Mundodan	Google Meet	1.5
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PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

STATE TAX OFFICER PSC COACHING
ADMISSION REGISTER
PG DEPARTMENT OF COMMERCE
2021-22

SL NO	NAME	DATE OF BIRTH	ADDRESS	MOBILE NO	QUALIFICATION
1	Afeefa. P	4/9/1994	Pulimala(House),Peringavu, Malappuram (Dist),673637	7592053148	M.Com
2	MUHAMMED FASIL A	16/09/1992	Arangath methal (H), Akode P.O, Vazhakkad	919633177161	M.Com
3	Jibin p v	11/10/1992	Chokkad	8606841165	M.Com
4	CHAITHANYA GOPINATH	13/03/1992	Nithin Nivas Arthunkal PO Cherthala- 688530	9747398990	CA(Inter)
5	Saheer ok	10/3/1985	Saheer ok , ottakath kizhakke pallikkal house, valiyad, kodur po, mslappuram dist	7012418400	M.Com
6	PRATHEEP K	17/02/1992	Trivandrum	919645510783	M.Com
7	Shiji	28/04/1984	Nadakkavu	9947312276	M.Com
8	Yatheesh	30/05/1980	Geethanjali,ALTHARAMOODU (po),Tvpm-695 102	9249735136	M.Com
9	Ranju P K	31/03/1992	Padinhare Kalathil (House), Karaparamba, Pulpatta (Post), Malappuram (Dist), Kerala-676123	9995664483	M.Com
10	Arunkumar M	29/04/1991	Manakkattu House , Kunnackal P.O, Muvattupuzha	9747904720	M.Com
11	MOIDEEN SHAFEEQUE.A	28/02/1986	Alakkal House, Payyanad Post, Kuttiypara	9747666192	M.Com
12	MUSTHAFK	30/05/1991	KUTTIYADI HOUSE	9995445191	M.Com
13	Jasila J	22/05/1985	Thuruthumali, Kiliroor P. O, Kottayam	9497804043	M.Com
14	YASINA FASI K	26/07/1986	Noushad mahal ,chaliyam	9895406028	M.Com
15	Thameem Mubaris	27/12/1992	Mullaveetil Mankavu Calicut	9567736660	M.Com
16	Baiju.kk	31/05/1981	Kalikandathil house Valamangalam Pulpetta po	9539426624	M.Com



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

			Manjeri, Vai Malapuram		
17	Salini Saju K.	19/04/1982	Sreevihar, Mundothuparambil House, Gandhinagar, Othukkungal PO. PIN:676528	9895423282	M.Com
18	MUHAMMED SHAREEF M	2/4/1986	CHOLAKKAL HOUSE, ELANKUR POST, MANJERI-VIA, MALAPPURAM	971527312196	M.Com, MBA(Financ e)
19	ANWAR SHAREEF KM	20/11/1991	KURIKKAL H, VELLIYANCHERY PO, PIN 679326	8086108909	M.Com
20	JUBINU K T	2/12/1986	Kalluvettukuzhi house, mavor (po) 673661	9745792515	M.Com
21	Risana.p	22/12/1983	Puthangot house, vettathur	8157856271	M.Com
22	Aneesh S S	14/02/1994	Trivandrum	9497568449	CA(Inter)
23	Jissy S G	28/11/1986	P k house, Ayirakkuzhy, Kadakkal, kollam	9496171250	M.Com
24	NEETHU M	15/09/1994	THAZHEVALAPPIL HOUSE, (PO) ERUVATTY, THALASSERY, KANNUR, 670642	7025040140	LLB
25	FARSEENA MOL P	20/02/1994	Pallikkal (H), Kodinhi(po)	9995973081	M.Com
26	Anees babu C	10/1/1984	Chelamadathil (H), kottakkunnu, Porur po 679339	9633525319	M.Com
27	Fidha cp	17/10/1993	CP House, Chungam, Areacode road, Kondotty P O, Malappuram -673638	8281551532	M.Com
28	Rugma Manoj P.N	4/12/1991	Navamika house, 11th mile, vaidyarangadi post, Malappuram 673633	8281415179	CA(Inter)
29	NOORA P	19/06/1993	THADATHIL HOUSE, KOLAPPURAM - AZAD NAGAR, A. R NAGAR (P. O), 676305, MALAPPURAM	8111827022	M.Com
30	Arun Asokan	5/8/1989	Nellengoden house, mampad po Tana 676542	9495860744	M.Com
31	suhaila v	25/05/1993	Kuzhiyam paramba ho kuzhimanna	9633429807	M.Com
32	Jamsheela	13/08/1984	Lal manzil Mangaram Pandalam Pathanamthitta	8281963896	M.Com
33	SREESUBHA M	7/3/1990	Manithadathil House, Akkaparamba PO, Kuzhimanna Via, 673641 pin	8593007384	M.Com
34	Anjaly B Dev	12/8/1997	Njerinjampillil (H), Mudakuzha PO, Mudakuzha	9061882245	M.Com



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

35	Soorya tp	13/02/2018	Chemrakkattur po Areacode	7306976438	M.Com
36	KIRAN K O	8/3/1997	Kattle parambil house , mudur po , vattamkulam vai chekanur	8547397209	M.Com
37	Shamshadali P	13/01/1995	Perumbalath House, Mukkatta, Nilambur RS PO, Malappuram, Kerala-679330	9995382190	M.Com
38	Telma R	30/03/1993	Telma vilasam, cheravally, kayamkulam	7907409902	MBA(Financ e)
39	PRAJITHA. P. N	12/5/1994	PALLATH NANDHANAM,KONGAD, PALAKKAD	7025054637	M.Com
40	Ameen C.P.	23/02/1990	Kolakkattil House, Ayikarappadi Post, Malappuram	9745819847	M.Com
41	LOUBHA K	22/02/1994	Pranavam house Edavannappara, Cheruvayur post ,673645 pin	9847694115	M.Com
42	Varsha k vijayan	7/8/1991	Aiswarya house.,vilayil p.o, kuzhimanna via, pin-673641	8289945637	M.Com
43	Shijitha.C	26/05/1985	Chithra Nivas,kolakkattu chali po, Chelembra malappuram 673634	9562924590	M.Com
44	ASHIDA A.P	17/02/1991	Thalthodi House, Mullampara, Manjeri PO, Malappuram-676121	7994536645	M.Com
45	Divya k	24/03/1986	Divya k koyakkeel house kandoth po payyannur via kannur dist 670307	9544150214	M.Com
46	INDU R KURUP	10/8/1991	Thengil Malayil Pennukkara p o Chengannur Alappuzha	918547330542	M.Com
47	Reshma U	6/11/1992	Surabhi Nivas, Vallikkode, Palakkad	8281780337	M.Com
48	Aswathy k	20/04/1985	Raja nivas, kovilakam road manjer. 676121	9495022687	M.Com
49	ANSIF F	23/03/1984	Kaipadi Trivandrum	9847427539	M.Com
50	Krishnaveni H	31/05/1986	Madhuraparambu Madom Aayakkadu Thrikkariyoor post Kothamangalam Ernakulam District	9961011927	M.Com
51	Sruthy V	20/05/1995	Vellappilly house, Nandipulam, Thrissur district, Kerala	9605337441	M.Com
52	Ajmal. A s	14/01/1996	Ajmal manzil parakulam umayanalloor p o kollam	9946688441	M.Com
53	Allirani R	27/01/1993	Guruprabha, Piravanthoor, Kollam	9446526629	M.Com



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

54	KEERTHI K	22/05/1995	KORATH HOUSE, PERUMBILLISERY, CHERPU P O, 680561, THRISSUR	7356009477	M.Com
55	GEETHA U	21/05/1991	Plakkal house padappanal kuthanur Palakkad 678721	8138098178	M.Com
56	Nishad v	14/07/1991	Vadakkethil(h) Perimbadari po Mannarkkad	8281888142	M.Com
57	Vidya. E V	11/3/1985	Puthiyedath House Vallikunnu(po) Kadalundi Nagaram(via) Malappuram(dt) 673314(pin)	9846582922	M.Com
58	Sruthi c	20/05/1986	Chirappadam, Olassery post, Kodumbu,Palakkad-678551	7025978001	M.Com
59	Najla TK	22/01/1997	Omassery , Kozhikode	9744256464	M.Com
60	SHAJAHAN K	15/05/1982	KUNNUMMAL HOUSE, AYANICODE, PORUR POST, PIN 679339	7994178216	M.Com
61	MUJEEB RAHIMAN N K	26/04/1986	Nattikallingal house, Cheruvadi PO, Mavoor 673661	8547292200	M.Com
62	LouginSunny	12/9/1985	Mulloor House, Pizhaku P O Kottayam Pin 686651	9544389999	MBA(Financ e)
63	ARUN S KUMAR	4/7/1994	PARIMANGALAM HOUSE EACHOME POST PANAMARAM WAYANAD	7598008767	M.Com
64	Yatheesh	30/05/1980	Geethanjali,ALTHARAMOODU PO,Tvpm-695102	9249735136	M.Com
65	Pravitha PN	18/04/1992	Chemmoth House pulapatta	9809652993	M.Com
66	Anish M S	31/05/1992	Tc 39/1677 Anitha bhavan kuriyathi manacaud po tvn	9447424745	M.Com
67	Midhu P	5/8/1988	Meethal House, Meppayil Post, Vadakara - 673104	9747115592	MBA(Financ e)
68	ARUN KUMAR S	28/05/1985	Kausthubham, Soorya nagar 103 A, Nettayam, Trivandrum	9995224822	M.Com
69	Amrutha.S	12/11/1985	Paramadeeptham:Santhigiri.P.O:Tvm: 695589:	9061695863/996135 7252	M.Com
70	Remya c	4/5/1985	Remya c.Harinandanam.Chemmad S P BHAVAN PLANKALA VANDITHADAM KUNNATHUKAL KARAKONAM PO 695504	9656204340	M.Com
71	Vinod s	15/05/1989		9446877782	M.Com, MBA(Financ e)
72	Amrutha E	6/12/1994	Poopadathi house chelari 676317	9747332905	M.Com



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EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

73	Robin Yohannan	2/5/1988	Robin bhavan, Andoor, P. O valakom Kottarakkara, Kollam	9744520692	M.Com
74	Bijnas p y	8/12/1989	Parammal house Tarish karuvarakundu	9895992284	M.Com
75	Arya K	26/03/1997	Smithagiri, panthalayani, Koyilandy Kozhikode	9495668050	M.Com
76	VIVEK V K	2/11/1984	Variyath Kunnummal House, elayur, iruvetty post, malappuram 673639	9539038572	M.Com
77	Abdul Latheef Aslam c	16/03/2021	Abdul Latheef Aslam c,s/o abdu samad, chakkumthodi house, Ramapuram	9037395128	M.Com
78	Fousiya N	30/08/1989	Veettikattu parambil house melmuri malappuram	9656512058	M.Com
79	Soniya Balakrishnan	4/7/1995	KC NIVAS MULLANKUNNUMMALL MEPPAYIL PO VADAKARA- 673104 KOZHICODE	70343001379400300 000	M.Com
80	Jibin	25/02/1990	Pathanamthitta	9847835872	MBA(Finance)
81	SANIBA M M	26/10/1986	Parakkunnath h pulikkal po malappuram	9072334040	M.Com
82	NIRANJANA A	19/08/1997	PULARI HOUSE, CHOOTTAKADAVU, MANANTHAVADY , WAYANAD , 670645	8593913700	LLB
83	SRUTHY.T.P	25/04/1987	Thaivath house	9539655422	M.Com
84	Vishnunath	13/09/1994	Attarumakkal house meenachil po meenachil	9744063093	M.Com
85	RENJU R	28/02/1995	Nellivilaputhenveedu Vagamon P.O Idukki District	7902412638	M.Com
86	Naseel Karangadan	15/03/1995	Kuniyil, Kizhuparamba	9645087245	M.Com
87	Akhila CJ	24/05/1989	Sreenilayam, Plakkadu, Adichanallur PO, Kollam, 691573	9446226726	M.Com
88	Elizabeth jose	3/8/1994	Alapatt house P.O Ollur Thrissur-680306	8606828582	CA(Inter)
89	Jisha Ajith	1/6/1993	Minnaram Thrikkannamangal Kottarakara Kollam district	9633972374	M.Com
90	SHUHAIB K K	16/12/1994	KUNNAMKATTAYIL HOUSE, WANDOOD	9995708582	CA(Inter)



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

91	Shaijal	8/5/1986	Admin2, cabinet secretariat, rashtrapati bhawan, new delhi 110004	9718292025	M.Com
92	Amrutha	14/02/1993	Payyanur	7560905529	M.Com
93	MUHAMMED SHAMNAD B	6/3/1992	Vettathayyath chirayil.. kannampally bhagom... Kayamkulam	9746556699	M.Com
94	Nisha. P	19/09/1982	Nisha. P, Pampottil house, Vattamanappuram post, Alanallure via, Palakkad dist, 678601 pin	8590533925	M.Com
95	Athulya.k	21/12/1995	Kalluvettukuzhiyil (hou), karassery (po) mukkam (via) kozhikode -673602	7559814077	LLB
96	AJITHA M	8/10/1985	Melathra H,Thenkara p.o,Palakkad Dis, Mannarkkad, punchakkode,678582 pin.	7592802976	M.Com
97	Divya K N	8/2/1990	Kizhakke kottaram Thiruvazhiyode po Palakkad 679514	9400608117	M.Com, MBA(Financ e)
98	Athira T V	13/03/1997	Cherikkal house Bheemanad post Mannarkkad Palakkad 678601	9846813257	M.Com
99	Hyrunnisa Salim	11/11/1995	Kulangaraparambil(H),Mutton po	9447160811	LLB
100	SAMEERA VAZHAYIL	10/8/1986	Vazhayil kavanur 673639	9656255938	M.Com
101	ATHIRA PRAMOD	3/8/1986	Thiruvathira Pattathanam Kollam	9605394988	M.Com
102	Leril J Brooz	26/01/1984	RENJITH BHAVAN Amaravila	9400827952	M.Com
103	Jasmin Jabbar	28/05/1986	കരിവലി (H) varapuzha	9496076872	M.Com
104	SAINUL ABID V	10/3/1993	VALAYIL HOUSE NEELANCHERY KALIKAVI MALAPPURAM 676525	9747684860	M.Com
105	Sebin	4/9/1992	Rahmath house, kavumpoyil, narikkuni po, kozhikode 673585	8086149268	LLB
106	Hetha P	18/05/1984	Sree sai villa, Parappanangadi, Malappuram	7012119960	M.Com
107	Fahiz	1/11/1996	Karippur	9846457752	M.Com
108	Haneef	3/12/1987	Omanoor	9497350389	M.Com
109	Neena	8/2/1992	Sourav bhavan	8137958119	M.Com



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

110	NITHIN T	24/05/1989	SHOPPULLAPARAMBATH	9633434457	M.Com
111	NISHAD P M	3/5/1982	PARATHODIYIL HOUSE,KOTTOL,PAZHANJI POST, PIN 680542,THRISSUR DT.	9496860360	M.Com
112	Rakhi Reghunath	12/5/1993	Thavalankal (h) Amanakara po Ramapuram	9446564325	M.Com
113	RAMACHANDRA N.P	21/04/2022	ANAKKADU KUNNU HOUSE. KUZHIMANNA. PO. KONDOTTY. MALAPPIRAM. 673641	9745817383	M.Com
114	RAMACHANDRA N.P	4/4/2022	ANAKKADU KUNNU HOUSE. KUZHIMANNA PO. KONDOTTY. MALAPPURAM 673641	9745817383	M.Com
115	Jasir T P	31/05/1985	Ksinc, Udaya Nagar Road, Gandhi Nagar. Kochi.20	9656359440	M.Com
116	SREELEKSHMY S R	25/05/1991	THIRUVANANTHAPURAM	9846498747	CA(Inter)
117	ABDUL NAZAR KS	16/08/1992	KAIPPAKASSERI HOUSE, CHEMMENTHITTA, MOOTHEDAM P.O,679331	9539878726	M.Com
118	Anvar Hussain KS	15/07/1985	Kuyilanthodi house, Koodaranhi po, Kalpoor, 673604, Kozhikode	9645794030	M.Com
119	Megha P	10/10/1996	Kommeri, Kozhikode	+91 95264 50098	MBA(Financ e)
120	Farsana K K	14/09/1987	Kaithakkoden (H), Irumbuzhi, Malappuram	9746876053	M.Com
121	SAIRABANU CK	20/05/1984	W/O HANEES N NANATH house konompara MELMURI PO MALAPPURAM Pin 676517	9497659009	M.Com
122	Munavvira Banu A	30/12/1995	Chakkanamthody House Arimbra (p.o)	9048441693	M.Com
123	Nufaila Mirshad	24/08/1990	Kandengattil (h), umikkunnu, pattambi	9497866706	M.Com
124	Neenumol Mathew	27/04/1993	Machukuzhiyil House kaliyar p. o Kaliyar Pin 685607 Idukki District	9544098667	M.Com
125	JINSHA.P	20/04/1989	Sivan house P.m Kutty road Karaparamba,kozhikode	9961619546	M.Com
126	JINSHA. P	20/04/1989	Sivam house P.m kutty road karaparamba	9961619546	M.Com
127	Jisitha tp	17/05/1989	Pranavam (house) kallikkattil, cheruparambil . Kuzhimanna (p.o)	9048061491	M.Com



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

128	Akhila TV	5/9/1992	Tharavattath ,Cherapuram P.O,Kakkattil Via,673507	8590108249	M.Com
129	Nishi Deepak	24/06/1993	Chavarattil house P o Ponnore	9656385768	M.Com
130	Nishi C S	24/06/1993	Chavarattil house	9656385768	M.Com
131	YUSAF HARUN K	12/5/1993	Kodavandi House, Cheruvayoor Post, Ponnad	9497514924	M.Com
132	ARUN P	12/12/1993	podayan house cholor kodur, malabar malappuram kerela	9895774540	M.Com
133	HYRUNNISA SALIM	11/11/1995	Kulangararaparambil h Muttom po Muttom	9447160811	LLB
134	amala c mathew	3/3/1996	Koottummel house, Thekkekara P. O	9496654423	M.Com
135	Nishad P M	3/5/1982	Parathodiyil House, Kottol, Pazhanji Post,Thrissur District	919496860360	M.Com
136	SHANEEB P	8/10/1994	Pulikkal House	9744646407	M.Com
137	Justin Varghese	20/06/1985	Edattukaran House, Mala	9846554675	M.Com
138	Jeena Bose	8/5/1988	Chakkan vilakom Perunguzhi	9947964590	M.Com
139	Athira K	29/03/1994	Koyilottu purai (house), Pulliparamba (po) Chelembra, Malappuram	9747900982	MBA(Financ e)
140	Unais Pattassery	19/10/1995	Thakkathodu House	9995291154	M.Com
141	Muhammed Munavar	1/2/1996	Tirurangadi	8921144131	M.Com
142	Raheema PT	23/05/1983	Rahmath, civil station, calicut	8111976225	M.Com, MBA(Financ e)



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

SYLLABUS

PART I: ACCOUNTANCY & FINANCIAL MANAGEMENT (40 Marks)

Accounting: 25 Marks

Module 1: Basic Accounting (4 Marks)

SL NO	TOPIC
1	Introduction to Accounting-Meaning, Definition,
2	Need, Importance, Advantages,
3	Capital and Revenue
4	Reserves, Provision, Depreciation,
5	Accounting concepts and conventions-
6	Accounting Standards
7	Journal and journal Entry,
8	Leger and ledger Postings,
9	Preparation of Cash Book (Three column),
10	Preparation of Trial Balance- Rectification of errors-
11	Preparation of Final Accounts of Sole Trader
12	Accounts from Incomplete records
13	Accounts of Non-profit organizations

Module 2: Partnership Accounts (4Marks)

SL NO	TOPIC
1	Basic Concepts, Nature- Partnership Act, 1932
2	Limited Liability Partnership Act, 2008,
3	Partnership Deed –
4	Preparation of Final Accounts –
5	Reconstitution of Partnership firm-
6	Admission,
7	Retirement,
8	Death and
9	Dissolution.
10	Gradual realization of assets

Module 3: Company Accounts (4 Marks)

SL NO	TOPIC
1	Accounting for Share Capital
2	Issue and Redemption of Debentures-
3	Preparation of Final Accounts, Profit Prior to Incorporation
4	Internal Reconstruction, Alteration of share capital, Consolidation and subdivision of shares, Reduction of Share Capital – Reconstruction through Surrender of Shares Method



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

Module 4 – Cost Accounting(5 Marks)

SL NO	TOPIC
1	COST ACCOUNTING: Meaning, Objectives, Concept of Cost, Elements of Cost, Material, Labour, Overhead
2	Cost Sheet and its Preparation, Cost Classification, Cost Unit, Cost Centre, Cost Allocation and Apportionment, Cost Reduction and Cost Control, Installation of Costing System
3	Methods and Techniques of Costing, Contract Costing, Job Costing, Batch Costing, Marginal costing, Transfer Pricing, Standard costing

Module 5 – Management Accounting (4 Marks)

SL NO	TOPIC
1	Meaning, Definition, Scope, Functions of Management Accountant,
2	Management Accounting Principles, Tools of Management Accounting
3	Fund Flow Analysis, Need, Meaning, Uses of Funds Flow Statement, Schedule of changes in Working Capital, Preparation of Fund Flow Statement, Funds Forecast.
4	Cash Flow Analysis – Need, Meaning, Importance, Utility, Sources of Cash, Applications of Cash – Cash from Operating Activities, Cash From Financing Activities, Cash from Investing Activities, Preparation of Cash Flow Statement, Difference between Fund Flow Statement and Cash Flow Statement, Cash Forecast – AS 3 Cash Flow Statement.

Module 6 – Budgetary Control (4 Marks)

SL NO	TOPIC
1	Meaning of Budget, Budgeting and Budgetary Control, Preparation of Functional Budgets, Classification of Budgets, Fixed and Flexible, Budgetary Control as a Management Tool, Installation of Budgetary Control System, Limitation of Budgetary Control System, Zero Based budgeting.
2	Ratio Analysis- Need – Meaning – Importance – Classification of Ratios- Liquidity, Turn over, Solvency, Profitability – Advantages and Disadvantages, Du Pont Control Chart.

Financial Management (15 Marks)

Module 1 – Finance Function (1 Mark)

SL NO	TOPIC
1	Meaning, Scope, Objectives of Financial Management, Financial Forecasting, Financial Planning, Steps in Financial Planning



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

Module 2 – Investment Decision (3 Marks)

SL NO	TOPIC
1	Long Term investment, Capital Budgeting Process, Estimation of Cash Flows, Evaluation Techniques- Payback Period, ARR, NPV, IRR

Module 3 – Financing Decisions (2 Marks)

SL NO	TOPIC
1	Sources of Funds, Long Term – Medium Term- ShortTerm – Equity Shares, Preference shares, Debentures and Bonds, Institutional Borrowings, Public Deposits, Lease Financing, Venture Capital, Commercial Paper, Factoring

Module 4 – Dividend Decisions (2 Marks)

SL NO	TOPIC
1	Factors influencing dividend policy, Cash Dividend, Stock Dividend and Stock Split, Dividend Models – Walter’s Model, Gordon’s Model, MM Model.

Module 5 – Cost of Capital and Capital Structure Theories (4 Marks)

SL NO	TOPIC
1	Cost of Capital- Meaning, Computation, Cost of Debt, Cost of Preference shares, Cost of Equity Shares, Weighted Average Cost of Capital. – Capital Structure – Meaning, Capital Structure planning, optimal Capital Structure, Capital Structure Theories- NI Approach, NOI Approach, Traditional Approach, MM Approach.

Module 6 – Working Capital Management (3 Marks)

SL NO	TOPIC
1	Concept of Working Capital, Definition, Types, Factors determining Working Capital, Estimation of Working Capital, Working Capital Management, Meaning- Management of Cash, Management of Inventories, Management of Accounts Receivables and Management of Accounts Payable- Over Trading and Under Trading, Banking Policy- Dehejia, Tandon, Chore, Marathe, Chakraborty Committees.

PART II: LAW (Mark 40)

MODULE- I: JURISPRUDENCE AND INTERPRETATION OF STATUTES (5 Marks)

SL NO	TOPIC
Module 1	Definition and sources of law including legislation and precedents - doctrine of stare decisis <i>ratio decidendi</i> - <i>obiter dicta</i> - overruling – elements of law including legal right, duty, liability, property, ownership, possession and title; and their classifications- different kinds of statutes- contents of a



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

	statute- long title- short title-preamble-definition clause- delegation clause-proviso- non-obstante clause- repeal clause- general principles of interpretation construction of statutes- grammatical rule- logical rule- golden rule- mischief rule- <i>ejusdem generis</i> rule- specific principles of interpretation- contextual interpretation- historical interpretation- contemporaneous exposition- <i>in pari materia</i> - <i>in bonam partem</i> - strict interpretation- beneficial interpretation- General Clauses Act, 1897- interpretation of penal statutes and fiscal statutes- interpretation of Constitution
Module 2	Constitutional law and administrative law

MODULE- III: LAW RELATING TO GOODS AND SERVICES TAX (10 MARKS)

SL NO	TOPIC
1	The Kerala State Goods And Services Tax Act, 2017
2	The Union Territory Goods And Services Tax Act, 2017:
3	The Goods And Services Tax (Compensation To States) Act, 2017
4	The Central Goods And Services Tax Act, 2017:
5	The Integrated Goods And Services Tax Act, 2017:

MODULE- IV: IPC, CRPC AND EVIDENCE ACT (5 MARKS)

MODULE- V: LAW OF CONTRACTS AND TORTS (5 MARKS)

SL NO	TOPIC
1	Law relating to contracts- Indian Contract Act, 1872
2	indemnity and guarantee bailment- agency-pledge- provisions relating to sale of goods under the Sale of Goods Act, 1930- provisions relating to partnership under the Partnership Act, 1932- provisions relating to limited liability partnership under the Limited Liability Partnership Act, 2008-
3	Standard form contracts- online contracts- click wrap agreements- browse wrap agreements- shrink wrap agreements- statutory provisions relating to online contracts under the Information Technology Act, 2000- definition of tort- development of the law of torts through case law tortious liability- strict liability- absolute liability- vicarious liability

MODULE VI: LAW RELATING TO AGRICULTURAL INCOME, LUXURIES, REVENUE RECOVERY AND MONEY LENDING (5 MARKS)

SL NO	TOPIC
1	The Kerala Agricultural Income Tax Act, 1991 & Rules:
2	The Kerala Tax On Luxuries In Hotels And Lodging Houses Act, 1976 & Rules:
3	The Kerala Revenue Recovery Act, 1968 & Rules:
4	The Kerala Money Lenders Act, 1958 & Rules:

MODULE VII- ANTI CORRUPTION LAWS (5 Marks)

SL NO	TOPIC
1	Government Servant- Provisions in IPC- Legislative frame Work- offences relating to public servant



**PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22**

under corruption-Vigilance Commission.

PART III : BASICS OF COMPUTER (10 Marks)

SL NO	TOPIC
1	Hardware
2	Software
3	Computer Networks
4	Internet
5	Cyber wrongs

**PART IV : General Knowledge, Current Affairs and
Renaissance in Kerala - - 10 Marks**



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

MODEL EXAMINATION MARK LIST

EMEA STO CONSOLIDATED MARK LIST-MONTH 1

SL NO	NAME	WEEK1	WEEK 2	WEEK3	WEEK4	MONTH1	MIN	TOTAL	RANK
1	FARSEENA MOL P	60	52	58	60	48	48	230	1
2	ANEESH S S	54	54	56	58	0	0	222	2
3	CHAITHANYA GOPINATH	60	52	52	54	54	52	220	3
4	AMEEN C P	56	56	56	50	46	46	218	4
5	SRUTHY V	54	52	54	0	48	0	208	5
6	SALINI K.	52	54	44	50	44	44	200	6
7	KRISHNAVENI H	52	46	56	0	44	0	198	7
8	YASINA FASI K	38	56	54	48	0	0	196	8
9	RUGMA MANOJ P.N	54	54	48	0	38	0	194	9
10	MUJEEB RAHIMAN N K	54	0	44	52	42	0	192	10
11	ANJALY B DEV	52	48	52	40	30	30	192	10
12	LOUBHA K	50	44	0	50	42	0	186	11
13	SUHAILA. V	44	44	50	44	34	34	182	12
14	RISANA	48	46	40	48	0	0	182	12
15	SHAJAHAN K	50	48	44	40	0	0	182	12
16	PRAJITHA.P.N	44	38	44	48	44	38	180	13
17	JAMSHEELA	50	38	42	44	38	38	174	14
18	ARUN S KUMAR	58	50	0	20	44	0	172	15
19	ANEES BABU C	46	42	30	36	42	30	166	16
20	NAJLA TK	50	34	38	44	0	0	166	16
21	NOORA P	48	46	26	40	0	0	160	17
22	FIDHA CP	44	40	40	36	0	0	160	17
23	PRAVITHA PN	44	38	36	32	38	32	156	18
24	NISHAD	46	30	42	0	38	0	156	18
25	RESHMA U	42	50	0	42	14	0	148	19
26	KIRAN K P	44	40	32	28	0	0	144	20
27	ASHIDA A.P	44	38	32	28	0	0	142	21
28	AMRUTHA S	0	48	48	0	40	0	136	22
29	GEETHA U	52	50	0	0	30	0	132	23
30	NEETHU M	36	24	24	44	10	10	128	24
31	SHIJI MOHAN	50	46	32	0	0	0	128	24



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

32	SHAMSHADALI P	48	34	36	0	0	0	118	25
33	DIVYA K	42	40	24	0	0	0	106	26
34	TELMA R	44	28	0	26	0	0	98	27
35	ALLIRANI	0	44	48	0	0	0	92	28
36	ARUN ASOKAN	48	40	0	0	0	0	88	29
37	ANSIF F	0	32	30	24	0	0	86	30
38	RANJU P K	46	0	0	0	38	0	84	31
39	AJMAL A S	44	40	0	0	0	0	84	31
40	SRUTHI	36	0	42	0	0	0	78	32
41	JUBINU	0	34	0	36	0	0	70	33
42	BIJNAS	0	0	0	32	36	0	68	34
43	AMRUTHA E	0	0	38	0	28	0	66	35
44	INDU R KURUP	0	0	0	30	30	0	60	36
45	MIDHUN P	0	14	16	30	0	0	60	36
46	ANISH MS	18	16	0	16	0	0	50	37
47	ASWATHY	48	0	0	0	0	0	48	38
48	VIVEK	0	0	0	20	26	0	46	39
49	VIDYA EV	46	0	0	0	0	0	46	39
50	ANWAR SHAREEF KM	42	0	0	0	0	0	42	40
51	VARSHA K VIJAYAN	36	0	0	0	0	0	36	41
52	SOORYA	0	32	0	0	0	0	32	42
53	SANIBA MM	0	0	0	0	28	0	28	43
54	SONIYA BALAKRISHNAN	0	0	0	0	24	0	24	44
55	REMYA C	0	0	0	24	0	0	24	44
56	KEERTHI	20	0	0	0	0	0	20	45
57	LOUGIN SUNNY	0	0	0	0	18	0	18	46
58	ROBIN YOHANNAN	0	0	0	14	0	0	14	47

EMEA STO CONSOLIDATED MARK LIST-MONTH 2

SL NO	NAME	WEEK 5	WEEK 6	WEEK 7	WEEK 8	MONTH 2	MI N	TOTA L	RAN K
1	FARSEENA MOL	48	58	50	50	48	48	206	1
2	AMEEN	38	60	52	50	42	38	204	2
3	CHAITHANYA	52	48	52	44	26	26	196	3



PG DEPARTMENT OF COMMERCE
EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY
STATE TAX OFFICER PSC COACHING 2021-22

	GOPINATH								
4	MUJEEB RAHIMAN	44	56	50	46	0	0	196	3
5	KRISHNAVENI H	42	52	44	44	38	38	182	4
6	ANEESH S S	44	54	38	42	40	38	180	5
7	SUHAILA. V	36	52	54	38	34	34	180	5
8	AMRUTHA E	44	54	42	38	0	0	178	6
9	AMRUTHA.S	42	54	42	34	0	0	172	7
10	RUGMA	52	52	50	0	0	0	154	8
11	ANJALY B DEV	28	46	32	36	38	28	152	9
12	REMYA C	36	48	32	32	0	0	148	10
13	ARYA	0	0	44	54	42	0	140	11
14	NOORA	36	42	28	34	0	0	140	11
15	RISANA	34	38	32	28	30	28	134	12
16	PRAJITHA. P. N	40	38	28	26	0	0	132	13
17	NISHAD	22	44	34	22	26	22	126	14
18	SHAJAHAN	30	44	18	32	0	0	124	15
19	VIVEK	28	34	28	18	30	18	120	16
20	SALINI K	0	48	32	38	0	0	118	17
21	SANIBA M M	8	46	18	26	26	8	116	18
22	PRAVITHA PN	34	34	16	18	28	16	114	19
23	RESHMA U	0	44	40	26	0	0	110	20
24	NAJLA	40	0	36	30	0	0	106	21
25	SONIYA BALAKRISHNAN	22	42	24	0	18	0	106	21
26	SRUTHY V	46	54	0	0	0	0	100	22
27	ARUN KUMAR	0	48	44	0	0	0	92	23
28	ANEES BABU	0	42	0	16	28	0	86	24
29	GEETHU	0	44	40	0	0	0	84	25
30	JAMSHEELA	26	0	32	0	26	0	84	25
31	ARUN KUMAR S	16	32	34	0	0	0	82	26
32	NIRANJANA A	16	28	0	24	10	0	78	27



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33	SHIJI MOHAN	38	34	0	0	0	0	72	28
34	NEETHU M	30	38	0	0	0	0	68	29
35	ASHIDA AP	20	38	0	0	0	0	58	30
36	INDU R KURUP	24	0	20	0	0	0	44	31
37	RANJU PK	0	40	0	0	0	0	40	32
38	SRUTHY TP	0	28	12	0	0	0	40	32
39	LOUBHA	0	0	0	38	0	0	38	33
40	TELMA R	34	0	0	0	0	0	34	34
41	MUHAMMED SAMROODH	0	0	0	0	32	0	32	35
42	LOUGIN SUNNY	30	0	0	0	0	0	30	36
43	BIJINAS	0	28	0	0	0	0	28	37
44	YASINAFASI	28	0	0	0	0	0	28	38

EMEA STO CONSOLIDATED MARK LIST-MONTH 3

SL NO	NAME	WEEK 9	WEEK 10	WEEK 11	WEEK 12	MONTH 3	MI N	TOTA L	RAN K
1	ANEESH SS	50	54	50	40	58	40	212	1
2	MUJEEB RAHIMAN N. K	56	52	50	40	54	40	212	1
3	FARSEENA MOL	54	52	50	38	50	38	206	2
4	AMEEN	56	48	52	36	50	36	206	2
5	NAJLA	48	40	40	42	48	40	178	3
6	KRISHNAVENI H	50	38	36	36	48	36	172	4
7	RISANA	42	32	42	36	50	32	170	5
8	NOORA	48	0	44	36	42	0	170	5
9	SUHAILA. V	58	38	44	30	0	0	170	5
10	ELIZABETH	0	38	40	34	48	0	160	6
11	SHAJAHAN	32	50	32	0	44	0	158	7
12	PRAJITHA. P. N	38	42	40	34	0	0	154	8
13	REMYA C	50	0	34	28	40	0	152	9
14	CHAITHANYA GOPINATH	52	0	50	0	46	0	148	10
15	ANJALY B DEV	34	38	34	32	38	32	144	11
16	LOUBHA K	48	46	0	0	46	0	140	12



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17	SALINI K.	50	48	0	0	42	0	140	12
18	PRAVITHA	36	30	38	34	0	0	138	13
19	SANIBA M M	36	42	24	26	0	0	128	14
20	RESHMA U	48	0	36	0	40	0	124	15
21	VIVEK	32	28	32	22	32	22	124	15
22	AMRUTHA.S	0	44	40	0	38	0	122	16
23	NISHAD	40	0	32	0	46	0	118	17
24	JAMSHEELA	36	44	34	0	0	0	114	18
25	AKHILA CJ	44	36	26	0	0	0	106	19
26	SAMROODH	40	26	36	0	0	0	102	20
27	ANEESBABU	24	32	28	0	12	0	96	21
28	RENJU R	18	0	32	0	44	0	94	22
29	NASEEL	46	32	0	0	0	0	78	23
30	SONIYA BALAKRISHNAN	22	0	0	0	28	0	50	24
31	SHUHAIB KK	0	0	0	0	44	0	44	25
32	ARYA	0	0	42	0	0	0	42	26
33	SHIJI MOHAN	0	0	0	0	40	0	40	27
34	RANJU PK	0	0	0	0	36	0	36	28
35	ARUN KUMAR S	0	0	20	16	0	0	36	28
36	ASHIDA A.P	36	0	0	0	0	0	36	28
37	SRUTHY V	0	32	0	0	0	0	32	29
38	INDU R KURUP	30	0	0	0	0	0	30	30
39	KIRAN	0	28	0	0	0	0	28	31
40	NEETHU	0	26	0	0	0	0	26	32

EMEA STO CONSOLIDATED MARK LIST-MONTH 4

SL NO	NAME	WEEK 13	WEEK 14	WEEK 15	WEEK 16	MONT H 4	MI N	TOT AL	RA NK
1	FARSEENA MOL	60	50	56	58	56	50	230	1
2	ANEESH S S	52	48	0	54	58	0	212	2
3	ELIZABETH	54	48	48	58	52	48	212	2
4	SHUHAIB K K	50	48	0	58	56	0	212	2
5	MUJEEB RAHIMAN N. K	52	52	48	54	50	48	208	3
6	CHAITHANYA	46	36	50	52	58	36	206	4



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	GOPINATH								
7	NAJLA	42	36	52	46	54	36	194	5
8	KRISHNAVENI H	40	32	40	50	56	32	186	6
9	REMYC	42	44	44	48	48	42	184	7
10	NOORA	42	40	42	46	52	40	182	8
11	RENJU R	42	38	42	46	50	38	180	9
12	NISHAD	40	30	24	46	54	24	170	10
13	RISANA	24	40	0	50	52	0	166	11
14	SALINI K.	26	38	42	48	0	0	154	12
15	ANJALY B DEV	38	0	38	28	42	0	146	13
16	AMEEN CP	0	44	50	50	0	0	144	14
17	SHAJAHAN K	28	0	56	38	0	0	122	15
18	VIVEK	32	38	24	26	24	24	120	16
19	RESHMA U	0	32	50	0	36	0	118	17
20	LOUBA K	0	36	32	46	0	0	114	18
21	MUHAMMED SHAMNAD	0	24	36	44	0	0	104	19
22	NISHA P	0	0	28	30	38	0	96	20
23	SANIBA M M	28	36	30	0	0	0	94	21
24	PRAVITHA PN	30	26	32	0	0	0	88	22
25	SUHAILA. V	48	34	0	0	0	0	82	23
26	ANEES BABU	0	0	0	30	50	0	80	24
27	AMRUTHA S	38	38	0	0	0	0	76	25
28	JAMSHEELA	0	34	38	0	0	0	72	26
29	SHIJI MOHAN	38	30	0	0	0	0	68	27
30	SAMROODH	24	0	0	0	36	0	60	28
31	RENJU PK	0	42	0	0	0	0	42	29
32	SRUTHI	0	0	42	0	0	0	42	29
33	ARYA	0	0	0	40	0	0	40	30



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34	ARUN KUMAR	0	14	22	0	0	0	36	31
35	SITHARA JYOTHI	0	0	0	0	36	0	36	31
36	PRAJITHA. P. N	34	0	0	0	0	0	34	32
37	AKHILA CJ	0	32	0	0	0	0	32	33
38	RAGESH	0	0	0	30	0	0	30	34
39	ATHIRA T	0	0	0	0	28	0	28	35
40	KIRAN	0	0	0	22	0	0	22	36
41	DIVYA KN	0	0	0	0	18	0	18	37
42	SONIYA	16	0	0	0	0	0	16	38

EMEA STO CONSOLIDATED MARK LIST-MONTH 5

SL NO	NAME	WEEK 17	WEEK 18	WEEK 19	WEEK 20	MONT H 5	MI N	TOT AL	RA NK
1	MUJEEB RAHIMAN N K	56	56	46	56	60	46	228	1
2	ANEESH S S	60	52	0	58	58	0	228	1
3	ELIZABETH	40	58	46	54	54	40	212	2
4	NAJLA	44	44	0	44	54	0	186	3
5	NISHAD	0	46	42	46	48	0	182	4
6	RENJU R	40	44	36	36	60	36	180	5
7	KRISHNAVENI H	32	40	50	40	46	32	176	6
8	AMEEN	0	42	44	46	44	0	176	6
9	SANIBA	40	48	30	0	34	0	152	7
10	FARSEENA MOL	46	48	0	52	0	0	146	8
11	SHUHAIB K K	44	52	46	0	0	0	142	9
12	SITHARA JYOTHI	0	46	38	0	52	0	136	10
13	REMYA C	48	44	0	0	42	0	134	11
14	ATHIRA TV	22	46	0	40	24	0	132	12
15	NOORA	42	34	28	0	0	0	104	13



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16	CHAITHANYA GOPINATH	56	46	0	0	0	0	102	14
17	VIVEK	24	24	20	24	26	20	98	15
18	RESHMA U	44	32	22	0	0	0	98	15
19	RISANA	44	0	0	0	52	0	96	16
20	ANEES BABU	0	44	46	0	0	0	90	17
21	ANJALY B DEV	36	28	16	0	0	0	80	18
22	LOUBHA K	48	0	0	0	0	0	48	19
23	SALINI K	42	0	0	0	0	0	42	20
24	JASMIN	0	0	0	0	40	0	40	21
25	ATHIRA T	0	0	0	38	0	0	38	22
26	AJITHA	0	38	0	0	0	0	38	22
27	SAMROODH	0	36	0	0	0	0	36	23
28	ATHULYA	0	34	0	0	0	0	34	24
29	AMRUTHA S	0	32	0	0	0	0	32	25
30	RAGESH	0	0	30	0	0	0	30	26
31	DIVYA KN	0	0	28	0	0	0	28	27
32	PRAVITH S	0	28	0	0	0	0	28	27



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State Tax Officer

MONTHLY TEST SERIES

WINNERS



Farseena Mol

Rank 1



Aneesh S S

Rank 2



Elizabeth

Rank 2



Shuhaib K K

Rank 2



Mujeeb
Rahman N K

Rank 3



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WINNERS



Mujeeb
Rahiman N K
Rank 1



Aneesh S S
Rank 1



Elizabeth
Rank 2



Najla
Rank 3



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State Tax Officer Monthly Test Series WINNERS

1



Mujeeb Rahiman NK

2



Aneesh S S

3



Sithara Jyothy



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STATE TAX OFFICER MONTHLY TEST SERIES

Winners



NAJLA



RENJU R



MUJEEB

Congratulations



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STUDY MATERIALS

Study Materials

The Department provided study materials in printed form as well as digital form. The Study materials of the entire subjects were distributed to the students in printed form and the soft copy of the materials were sent to the students in their whatsapp group. The study materials were prepared by the subject experts in each subjects from various institutions all over Kerala. The materials and recorded classes were also available in an education application named Educomx.

Educomx is an online platform for managing data associated with its tutoring classes in the most efficient and transparent manner. It is a user-friendly app with amazing features like online attendance, fees management, homework submission, detailed performance reports and much more- a perfect on- the- go solution for parents to know about their wards' class details. It's a great amalgamation of simple user interface design and exciting features; greatly loved by students, parents, and tutors.



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SAMPLE OF STUDY MATERIAL-ACCOUNTING

Introduction to Accounting

Meaning

Accounting is mainly concerned with recording of financial transactions, summarizing them and communicating the users. Since accounting is the medium of communication, it is called **language of business**.

Definition:

According to **AICPA** (American Institute of Certified Public Accountants) "Accounting is the art of recording, classifying and summarizing in a significant manner in terms of money, transactions and events which are, in part at least, of a financial character and interpreting the results thereof".

- Recording: Journal, Book of Primary entry, Book of original entry
- Classifying: Ledger (derived from the Dutch word Legger, which means to kept), Secondary record, Chief Book of Accounting, Book of Final entry
- Summarising: Trial Balance, Income Statement/ Profit and Loss Account, and Balance Sheet.
- Analysis and Interpretation: Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis, Trend Analysis, Comparative Statement, Common size Statement
- Communication: Preparation of Accounting Reports and communicate to the interested parties. The Interested parties are :
 - Internal – owners , management
 - External-Customers, Researchers, Investors, Banks, creditors, Government, suppliers etc.

History

- Babylonia-City of commerce (4000 BC)-Recorded payment of wages and taxes on clay tables.
- Egypt (4000 BC)- Used some form of accounting for their treasuries where gold and other valuables were kept.
- Greece-Accounting was used for apportioning the revenues received among treasuries, maintaining total receipts, total payments and balance of government financial transactions.
- Luca Pacioli-Introduced a book on Double entry system of accounting
- Kautilya , minister in Chandragupta's kingdom wrote a book named "Arthashastra" which also described how accounting records had to be maintained.
- ✓ Father of accounting - **Luca Pacioli**
 - Full name- Luca Bartolomeo de Pacioli
 - Italian, friar, mathematician, writer



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- Who first published his book on **Double entry system** of Accounting in 1494 known as “The summa de arithmetica proportioni et proportionalita”. [The Collected Knowledge of Arithmetic, Geometry, Proportion and Proportionality]
- The following is a list of accounting terms, rules and principles that Luca Pacioli described in his book:
 - ❖ The double-entry accounting system;
 - ❖ Debit is the left side of an account, and the credit is the right side of an account;
 - ❖ All debit amounts have to be equal to all credit amounts;
 - ❖ The usage of three books: a *memoriale*, a ledger, and a journal;
 - ❖ The *memoriale* is the document where a transaction is recorded first;
 - ❖ A journal contains records about all transactions in a chronological order listed in the debit and credit form;
 - ❖ All journal information is posted to the ledger;
 - ❖ Closing entries must be made at the year-end;
 - ❖ The trial balance (*summa summarium*) is the final important step in the accounting cycle;
 - ❖ Assets (account receivables, inventories), liabilities, equity, income, and expense accounts are presented in the ledger;

Features or Characteristics or Nature of Accounting

- 1) Accounting is an art.
- 2) Accounting is a science.
- 3) Recording of business transactions.
- 4) Classifying business transactions.
- 5) Summarizing the classified data
- 6) Analysis and interpret the summarized data
- 7) Communicating information to the interested parties.
- 8) Records transaction and events which are financial character.
- 9) Language of business

Objectives of Accounting or Functions of accounting

1. To keep systematic records.
2. To ascertain the operational profit or loss.
3. To ascertain the financial position of the business.
4. To make information available to various users.
5. To protect business properties.
6. To facilitate rational decision making.
7. To ascertain the cost of production and selling price.
8. To control expenditure of business.
9. To satisfy the requirements of law.
10. To calculate the amount due to and due from others.

Advantages of Accounting

1. Maintain business records
2. Prevention and detection of fraud
3. Information about profit or loss
4. Present true financial position



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5. Helps in preparing financial statements
6. Helps to assess tax liabilities
7. Comparison of result
8. Acts as legal evidence
9. Assist the management

Limitations of Accounting

1. It is historical in nature.
2. Transactions of non-monetary nature will not be recorded in accounting.
3. It is influenced by the personal judgment of the accountant
4. In accounting valueless assets are also shown.
5. In accounting price changes are not considered.
6. It is not an exact science.
7. Use of different accounting methods reduces the reliability of accounts.
8. Accounting records show only actual cost figures.
9. Provide information about the concern as a whole

Book Keeping:

Bookkeeping is keeping the record of business transactions on day to day basis. It includes identifying, measuring and recording of transactions.

S. No	Basis of distinction	Book-keeping	Accounting
1	Scope	It is concerned with recording and classifying the business transactions.	It is concerned with recording, classifying, summarising, analysing and interpreting the financial data.
2	Stage	Book-keeping is the primary stage in accounting. It is the base for accounting.	Apart from the primary stage, it includes secondary stage of analysis and interpretation.
3	Nature of job	It is routine and clerical in nature.	It is analytical in nature.
4	Knowledge required	It requires basic knowledge of the principles of journalising and posting.	It requires thorough knowledge of accounting principles, procedures and practices.
5	Skill required	Analytical skill is not required for book-keeping.	It requires analytical skill.



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Basic terms in accounting:

➤ **Assets:** properties of the business. Assets are classified in to two :

1) **Current assets**

Current assets are the assets which can be converted in to cash within a short period of time.

Examples:

- ❖ Cash in hand
- ❖ Cash at bank
- ❖ Short term investment/marketable securities
- ❖ Bills receivables
- ❖ Sundry debtors
- ❖ Stock in trade
- ❖ Work in progress
- ❖ Prepaid expenses

2) **Fixed assets**

Fixed assets are the assets which cannot be converted in to cash within a short period of time. Fixed assets can be classified in to ;

1. **Tangible assets** –are the assets which can be see and touch. Examples are;

- ❖ Plant
- ❖ Machinery
- ❖ Land
- ❖ Building
- ❖ Furniture
- ❖ Computer
- ❖ Investments etc.

2. **Intangible assets**-which cannot be see and touch. Examples are;

- ❖ Goodwill
- ❖ Patent
- ❖ Trade mark
- ❖ Copy right etc.

3. **Wasting assets**-the value of the assets are exhausted during the usage of assets. Examples are

- ❖ Gas
- ❖ Timber
- ❖ Mine
- ❖ Quarries
- ❖ Oil field

4. **Fictitious assets** –Actually not assets but treated as assets in order to tally the balance sheet for technical reasons. These are assets whose benefit is derived over a longer period of time. These



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are written off against the firm's earnings in more than one accounting period. These are shown on the asset side of the balance sheet under the head "miscellaneous expenditure". Examples are

- ❖ Promotional expenses of a business
- ❖ Preliminary expenses
- ❖ Discount allowed on issue of shares and debentures
- ❖ Underwriting commission

➤ **Liabilities:**

Liabilities are the legal obligations of a business (creditor's equity). Liabilities can be classified in to

1) **Current liabilities**- the company's debt or obligation that are due within one year. Examples are;

- ❖ Short term loans
- ❖ Sundry creditors
- ❖ Bills payable
- ❖ Dividends payable
- ❖ Interest payable
- ❖ Salary payable
- ❖ Outstanding expenses
- ❖ Overdraft etc.

2) **Fixed liabilities**- The financial obligations of a company that are due after a year. Examples are;

- ❖ Long term loans
- ❖ Debentures
- ❖ Bonds
- ❖ Mortgages
- ❖ Pension payable
- ❖ Post-retirement health care obligation
- ❖ Deferred tax liabilities(O/s Tax payable after TDS)

3) **Contingent liability**-It is a potential liability that may occur, depending on the outcome of an uncertain future event. It is recorded in the accounting records if the contingency is probable and the amount of the liability can be reasonably estimated. Examples are:

- ❖ Liability on bills discounted outstanding or bills accepted on behalf of others
- ❖ Liability under a guarantee given in favour of others
- ❖ Liability for disputed claims and cases pending decision of the court
- ❖ Calls on partly paid shares held as investments
- ❖ Liability for arrear of dividends on cumulative preference shares
- ❖ Warrantee reserve

➤ **Capital**

Money or money's worth invested by owners. It is the fund raised to support a particular business or project. It is also known as net assets or equity. Capital is affected by the following:

- a) Initial and additional contribution of owners
- b) Withdrawals made by owners



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- c) Income
- d) Expenses

Owner contribution and income increases the capital and withdrawal and expenses decreases the capital. Capital is divided in to two major forms;

- 1) Fixed capital
It is the amount invested in fixed assets.
- 2) Working capital
It is the excess of current assets over current liabilities

➤ **Income**

Income refers to an increase in economic benefit during the accounting period in the form of an increase in asset or decrease in liability that result in increase in equity other than contribution from owners. Income includes *revenues* and *gains*. Revenue refers to the amounts earned from the company's ordinary course of business such as sales, fees etc. Gains come from other activities, such as gains on sale of equipment, gain on sale of short term investments and other gains

➤ **Expense**

Expense refers to a decrease in economic benefit during the accounting period in the form of a decrease in asset or increase in liability that result in decrease in equity other than distribution to owners. It includes

- a) Revenue expense(expense for earning revenue),
- b) Capital expense(expense for acquiring various assets) and
- c) Deferred revenue expense is an expenditure which is revenue in nature and **incurred during an accounting period, but its benefits are to be derived from a number of following accounting periods**. Example: Heavy advertisement expenditure. Part of the amount which is charged to profit and loss account in the current accounting period is reduced from total expenditure and rest is shown in the [balance sheet](#) as an asset (*fictitious asset, i.e. it is not really an asset*).

Cost Vs expense:

Cost is the amount invested in the acquisition of goods or services which have not yet been expired or benefits or services of which have not yet been received or which have not yet been utilized or consumed in connection with realization of revenue.

Expense is defined as a cost that has given a benefit and is now expired. It refers to all expired cost which are deductible from revenue.

Cost	Expense
Investment made towards acquisition of asset	Regular payment made towards ongoing business for revenue generation
Reflected on asset side of the balance sheet	Reflected on P/L A/C
Doesn't impact the profitability directly	Affect the profitability directly
Examples: fixed assets, prepaid expenses, inventory etc.	Examples: depreciation, interest expense, raw material expenses etc

GAAP(Generally Accepted Accounting Principles)



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It is a collection of commonly followed accounting rules and standards for financial reporting

Accounting Assumptions/postulates/concepts

1) Accounting entity concept

Business is separate from its owners. It is applicable for all forms of business organisations including partnership and sole proprietorship.

- ✓ Capital is shown in the liabilities side of the balance sheet
- ✓ Owner withdrawal for personal use is shown as deduction from owners capital

2) Money measurement concept

Only transactions which can be expressed in terms of money can be recorded.

- ✓ Dedication, Loyalty etc. of the worker cannot be recorded

3) Going concern concept

Business has indefinite future life. The going concern status of the concern will stand terminated from the date of appointment of a liquidator or the concern become insolvent.

- ✓ Charging of Depreciation
- ✓ Concept of assets and liabilities
- ✓ Outstanding expense as liability in Balance Sheet
- ✓ Prepaid expense as an asset in Balance Sheet

4) Periodicity concept

Life of the business is divided in to different periods

- ✓ Preparation of financial statements

Accounting principles/conventions

1) Historical cost concept

Assets are recorded in its actual cost

- ✓ Book value of the asset is different from its market value

2) Dual aspect concept

Each business transaction has two aspects, debit and credit (Luca Pacioli- father of accounting)

- ✓ Accounting Equation(Assets =Capital +Liabilities)
- ✓ Tallying of Balance Sheet

3) Matching concept

Determination of profit and loss can be done by matching revenue and expenditure.

- ✓ Outstanding expenses added with the concerned expenses , in P/L Account
- ✓ Pre-paid expenses are deducted from the concerned expense , in P/L Account

4) Realization concept/revenue recognition concept

Revenue is said to be realized when goods or services are sold to a customer. It emphasizes the fact that the mere receipt of an order for goods or services cannot be taken for the realization of revenue. Only those revenue or income which shall create certain obligation to business is treated as revenue and income.

- ✓ Advance money received from a customer cannot be considered as revenue earned.

5) Objective evidence/verifiability concept

The transactions should be recorded only on the basis of supporting documents.



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- ✓ Truthful representation of a company's financial condition

6) Accrual concept

Not only the cash transactions are recorded, but the accrued transactions are also recorded.

- ✓ Outstanding expenses
- ✓ Accrued income

7) Convention of consistency

This means the methods adopted in one accounting year should not be changed in another year.

- ✓ Method of depreciation

8) Convention of conservatism (Prudence)

This is a convention of playing safe, which is followed while preparing the financial statements. The idea of this convention is to consider all possible losses and to ignore all probable profits.

- ✓ Inventory is valued at cost price or market price whichever is lower
- ✓ Provision for bad and doubtful debt

9) Convention of Materiality

Materiality means relevance or importance or significance. It is generally accepted in the accounting circle that the accounting statements and records must reveal all material facts.

- ✓ Ignoring paise in financial statements

10) Convention of full disclosure

The accounting convention of full disclosure implies that accounts must be honestly prepared and all material information must be disclosed therein.

- ✓ contingent liabilities,
- ✓ method of providing depreciation,
- ✓ debts due by directors (explanatory statements in b/s)



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MODEL QUESTION PAPERS



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1. **Assertion (A):** Personal transactions of the owners of the business are not recorded in the books.
Reasoning (R): According to the business entity concept, each business enterprise is considered as an accounting unit separate from owners.
 - (1) Both (A) and (R) are correct and (R) is the correct explanation of (A).
 - (2) Both (A) and (R) are correct but (R) is not the correct explanation of (A).
 - (3) (A) is correct but (R) is not correct.
 - (4) (A) is wrong but (R) is correct.
2. **Which one of the following is not an example of 'financing activities' with reference to cash flow statement?**
 - (1) Repayment of bank loan
 - (2) Interest on debentures/Dividend paid
 - (3) Cash proceeds from public deposits
 - (4) **Sale of fixed assets**
3. **Which one of the following statements is not true?**
 - (1) An expenditure intended to benefit current year is revenue expenditure.
 - (2) Amount paid for acquiring goodwill is capital expenditure.
 - (3) **Wages paid for installation of a new machine is usually debited to wages account.**
 - (4) Revenue expenditure is not intended to benefit future period.
4. **X Ltd. forfeited 20 shares of Rs. 10 each, Rs. 8 called up, on which John had paid application and allotment money of Rs. 5 per share, of these, 15 shares were reissued to Parker as fully paid up for Rs. 6 per share. What is the balance in the share Forfeiture Account after the relevant amount has been transferred to Capital Reserve Account?**
 - (1) NIL
 - (2) Rs. 5
 - (3) **Rs. 25**
 - (4) Rs. 100
5. **X and Y sharing profits in the ratio of 7: 3, admit Z for 3/7 share in the new firm in which he takes 2/7 from X and 1/7 from Y. The new ratio of X, Y and Z will be:**
 - (1) 7: 3: 3
 - (2) 4: 2: 3
 - (3) 14: 6: 15
 - (4) **29: 11: 30**
6. **Assertion (A):** A high operating ratio indicates a favourable position.
Reasoning (R): A high operating ratio leaves a high margin to meet non operating expenses.



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- (1) (A) and (R) both are correct and (R) correctly explains (A).
- (2) Both (A) and (R) are correct but (R) does not explain (A).
- (3) Both (A) and (R) are incorrect.**
- (4) (A) is correct but (R) is incorrect.

7. Which of the following is not an approach to the Capital Structure?

- (1) Gross Profit Approach**
- (2) Net Operating Income Approach
- (3) Net Income Approach
- (4) Modigliani and Miller Approach

8. Which one of the following methods of Capital Budgeting assumes that cash-inflows are reinvested at the project's rate of return?

- (1) Net Present Value
- (2) Accounting Rate of Return
- (3) Internal Rate of Return**
- (4) Discounted Pay Back Period

9. Cost of Equity Share Capital is more than cost of Debt because:

- (1) Equity shares are not easily saleable.
- (2) Equity shares do not provide the fixed dividend rate.
- (3) Generally the face value of equity shares is less than the face value of debentures.
- (4) Equity shares have high risk than debts.**

10. Negative Net Working Capital implies that:

- (1) Long-term funds have been used for fixed assets.
- (2) Short-term funds have been used for fixed assets.**
- (3) Long-term funds have been used for current assets.
- (4) Short-term funds have been used for current assets.

11. Which of the following is an implicit cost of increasing proportion of debt of a company?

- (1) P.E. Ratio of the company would increase.
- (2) Rate of return of the company would decrease.
- (3) Tax-shield would not be available on new debts.
- (4) Equity shareholders would demand higher return.**

12. Profitability Index of a Project is the ratio of present value of cash inflows to:

- (1) Total cash inflows
- (2) Total cash outflows
- (3) Present value of cash outflows**
- (4) Initial cost minus Depreciation

13. Which one of the following statements is false?

- (1) Effective dividend policy is an important tool to achieve the goal of wealth maximisation.
- (2) According to Walter, the optimal payout ratio for a growth firm is 100%.**



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- (3) MM model asserts that the value of the firm is not affected whether the firm pays dividend or not.
(4) 'Bird-in-the-hand theory' in reference to dividend decision has been developed by Myron Gordon.

14. Amount withdrawn by the proprietor for personal use reduces both

- A. Liabilities and capital
- B. Assets and owners equity**
- C. Expenses and liabilities
- D. None of these

15. From the following details , find out current assets

Current ratio	2.5
Liquid ratio	1.5
Working capital	60,000

- A. 1,00,000**
- B. 80,000
- C. 60,000
- D. None of these

16. According to which accounting principle, personal expenses of proprietor are recorded in drawings account.

- A. Prudence
- B. Business entity concept**
- C. Matching
- D. Money measurement

17. On 1st Feb 2020, a loan of Rs.1,00,000 was given to Raju @ 12% p.a . Interest was received for 3 months from February to April 2020. In the financial statements for the year ended 31st march 2020, amount of advance interest should be

- A. 1,200
- B. 1,000**
- C. 3,600
- D. 4,800

18. Closing stock, if given outside the trial balance, it is shown in.....

- A. Trading account and balance sheet**
- B. Profit and loss account
- C. Profit and loss account and balance sheet
- D. Balance sheet

19. Following information is extracted from the Trial balance of a business

Sales 1,00,000; Purchase 60,000; wages 21,000; closing stock was 3000 more than opening stock. 1/3 of the wages was charged to cost of goods sold in the trading account. What was the Gross profit



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- A. 30,000
B. 33,000
C. **36,000**
D. 40,000
20. At the time of admission of a new partner
A. old firm has to be dissolved
B. **old partnership has to be dissolved**
C. Both old firm and partnership have to be dissolved
D. neither the firm nor the partnership has to be dissolved
21. Which of the following is incorrect
A. premium of goodwill brought in cash by a new partner on admission is shared by old partners in Sacrificing ratio
B. profit on revaluation of assets and liabilities is shared by old partners in old ratio
C. **In case of admission of partner, the entry for unrecorded asset will be Revaluation a/c Debit and Asset a/c Credit**
D. At the time of admission, general reserve is transferred to old partner's capital account
22. On 1st September 2021, Ram, a partner had given a loan of Rs.5,00,000 to the firm . Calculate interest on loan to be allowed as per partnership Act 1932 for the year ended 31st March 2022.
A. 30,000
B. **17,500**
C. 15,000
D. None of these
23. A and B are partners with capital of 5,00,000 and 3,00,000 respectively. As per partnership deed they were entitled to i) Interest on capital @ 10% p.a ii) Salary to A : Rs.60,000 p.a , iii) Commission to B Rs.20,000 iv) Profit sharing ratio 3:2 , v) Net profit earned during the year Rs.2,00,000. Calculate balance of partner's capital account at the end of the year under fluctuating capital method.
A. **6,34,000 and 3,66,000**
B. 5,00,000 and 3,00,000
C. 6,20,000 and 3,80,000
D. 6,20,000 and 3,66,000
24. A,B and C are partners sharing profits in the ratio of 2:2:1. On retirement of B, goodwill was valued as Rs.30,000. Find the contribution of A and C to compensate B
A. 20,000 and 10,000
B. **8,000 and 4,000**
C. No contribution
D. 15,000 and 15,000
25. X,Y ,Z were partners sharing profits in the ratio of 5:3:2. Goodwill does not appear in the books, but it is agreed to be worth Rs.1,00,000, X retires from the firm and Y and Z decided to share future profits equally. X's share of goodwill will be debited to Y's and Z's capital account in the ratio of
- A. 1:1



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- B. 2:3**
C. 3:2
D. None of these
26. Hari, Roy and Prasad are partners in the ratio of 3:5:1. Roy wants to retire. His share is being purchased by Prasad. What would be the new ratio of Hari and Prasad ?
A. 1:2
B. 2:1
C. 3:5
D. 3:1
27. A and B are partners sharing profits and losses in the ratio of 3:2. A's capital is 60,000 and B's capital is 30,000. They admit C for $\frac{1}{5}$ th share of profits. How much C should bring in towards his capital?
A. 18,000
B. 24,000
C. 29,000
D. 22,500
28. Short term source of finance does not include
A. Bank credit
B. Customer advances
C. Ploughing back of profits
D. Trade credits
29. _____ is the minimum required rate of earnings or the cut off rate of capital expenditure.
A. Cost of capital
B. Working capital
C. Equity capital
D. None of the above
30. The shares firstly offered to the existing shareholders are called.....
A. Right share
B. Bonus shares
C. Ordinary shares
D. Sweat Equity shares
31.is defined as the opportunity cost in terms of dividends forgone by withholding from the equity share holders
A. Cost of debenture
B. Cost of preference capital
C. Cost of term loans
D. Cost of retained earnings
32. X ltd issues rupees 50,000 8% debentures at a discount of 5%. The tax rate is 50% the cost of debt capital is _____.
A. 4%.
B. 4.2%.



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- C. 4.6%.
- D. 5%.

33. Indicate the cost of equity capital , based on CAPM, with the following information
Beta co-efficient 1.4 , Risk free rate of interest 9%, Expected rate of return 16%

- A. 9.8%
- B. 18%
- C. 18.8%**
- D. 16%

34. Match the following

Equity share capital	a. Implicit Cost of capital
Preference share capital	b. Highest cost of capital
Debentures	c. After tax basis
Retained earnings	d. Redeemable

- A. a,b,c,d
- B. b,d,c,a**
- C. a,d,b,c
- D. b,c,d,a

35. Which of the following cost inclusive of all cost of capital from all sources

- a. Composite cost**
- b. Cost of debt
- c. Fixed cost
- d. Specific cost

36. Classic industries sell a new issue of 8%, 1000 irredeemable debentures of 100 each at 20% premium. The company falls in 20% tax bracket. Find cost of capital

- e. 8%
- f. 6%
- g. 5.33%**
- h. 1.6%

37. Which of these is a long-term fixed-income financial security.

- a. Debenture**
- b. Shares
- c. Vehicles
- d. None of the above

38. Increase in sales volume leads to.....

- A] increase in BEP
- B] Decrease in BEP
- C] No change in BEP**
- D] all of these

39. Calculate equilent production from the following informations:



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Opening WIP 10,000 Units(60% completed)
Unit brought in to production 50,000
Transferred to next process 40,000 (complete)
Closing WIP 20,000 Units(75% completed)

- A. 59,000 units
- B. 49000 units**
- C. 40,000 units
- D. 50,000 units

40. Who Introduced ZBB

- A. Peter F. Drucker
- B. Peter A Phyhrr**
- C. Peter check
- D. EguniFema

1. Security premium account may be utilized by a company for

- A. Writing off any loss on sale of fixed assets
- B. Writing off any loss of revenue nature
- C. Payment of dividend
- D. Writing off the expenses/discount on the issue of debentures**

2. When shares are forfeited, the share capital account is debited withthe the share forfeited account is credited with

- A. Paid-up capital of shares forfeited; Called up capital of shares forfeited
- B. Called up capital of shares forfeited; Calls in arrear of shares forfeited
- C. Called up capital of shares forfeited; Amount received on shares forfeited**
- D. Calls in arrear of shares forfeited; Amount received on shares forfeited

3. Gopal held 100 shares of 10 each of a company on which he had paid Rs.3 on application, Rs.2 on allotment but could not pay Rs.2 on first call. The directors forfeited the above share . The share capital will be debited by

- A. Rs.1000
- B. Rs.700**
- C. Rs.500
- D. Rs.800

4. A Limited issued a prospectus inviting application for 2000 shares. Applications were received for 3000 shares and prorata allotments were made on the applications of 2400 shares. If A was allotted 40 shares , for how many shares he must have applied ?

- A. 60
- B. 44
- C. 48**
- D. 52



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5. Which of the following statement is false
- E. Every holding company is required to present a consolidated balance sheet under the companies Act 2013.**
 - F. Minority interest shown in the consolidated balance sheet is the equity held by the outsiders in the subsidiary company.
 - G. Cost of control is the excess price paid for investment over and above proportionate share of net assets acquired by the holding company
 - H. There is no need to show inter-company dividends in the consolidated profit and loss account
6. If opening stock is 2,45,000, Purchase 15,00,000, sales 17,40,000, and rate of gross profit is 20% on cost of goods sold , then the closing stock would be
- A. 3,53,000
 - B. 2,95,000**
 - C. 2,45,000
 - D. 1,95,000
7. While calculating purchase consideration,.....value of assets is to be considered
- E. Book value
 - F. Revalued price**
 - G. Average price
 - H. Capital
8. In amalgamation of two companies:
- A. Both companies lose their existence**
 - B. Both companies continue
 - C. Any one company continue
 - D. Both A and B
9. Shares received from the new company are recorded at
- E. Face value
 - F. Average price
 - G. Market value**
 - H. Paid up value
10. If amalgamation is in the nature ofthe general reserve or profit and loss account balance will not be shown in the balance sheet
- A. Form of merger
 - B. Form of purchase**
 - C. Both A and B
 - D. Net Asset method
11. When purchasing company pays purchase consideration, it will be debited to
- A. Business purchase account
 - B. Asset account
 - C. Liquidators of selling company's account**
 - D. New company account



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12. When vendor company(Seller) agrees to bear liquidation expenses, it will debit
- A. **Realization account**
 - B. Bank account
 - C. Goodwill account
 - D. Vendor company account
13. If ABC limited and XYZ company are taken over by a new company DEF limited
- A. It is called absorption
 - B. **It is called amalgamation**
 - C. It is called external re-construction
 - D. It is called internal re-construction
14. If ABC limited and XYZ company are taken over by a new company DEF limited
- A. **ABC limited and XYZ limited are known as the vendor companies**
 - B. ABC limited and DEF limited are known as the vendor companies
 - C. XYZ limited and DEF limited are known as the vendor companies
 - D. DEF Limited is Known as the Vendor company
15. A feature which is common in all cases of merger viz, absorption, amalgamation and external re-construction
- A. **Purchase of one company by another company**
 - B. Liquidation of at least two companies
 - C. formation of at least one new company
 - D. liquidation of at least one existing company and formation of at least one new company
16. When the merger involves liquidation of one or more existing companies and formation of no new company , it is called
- A. Amalgamation
 - B. **Absorption**
 - C. Internal re-construction
 - D. External re-construction
17. If there is any balance in the capital reduction account after writing off all the accumulated losses, then the same is transferred to
- A. share capital account
 - B. **capital reserve account**
 - C. general reserve account
 - D. None of these
18. If creditors are willing to reduce their claims against the company , then the amount of reduction in the claim will be transferred to
- A. share capital account
 - B. capital reserve account
 - C. general reserve account
 - D. **Capital reduction account**
19. The first item in order of payment to be made by liquidator is:



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- A. Secured creditors
 - B. Preferential creditors
 - C. Liquidation expenses**
 - D. Preferential creditors
20. List H shows
- A. Deficiency or surplus**
 - B. preferential creditors
 - C. Fixed asset account
 - D. none of the above