



## GOVERNMENT OF KERALA

### Abstract

Finance Department – Introductory Training in Accountancy for Finance Department personnel –  
Approved – Orders issued

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### FINANCE (TRAINING & DEVELOPMENT UNIT) DEPARTMENT

G.O (Ms) No.652/2010/Fin

Thiruvananthapuram, Dated 01/12/2010

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Read: GO (Ms) No.537/2010/Fin dated 14/10/2010

### ORDER

1. As per G.O read above Government have approved a priority lists of topics/subjects in four categories for the training programmes for the staff of Finance Department. Subsequently in a meeting of Additional Secretaries convened by the Principal Secretary (Finance), it has been decided to provide special training to the staff of and above Assistants working in PU Sections of the Finance Department for scientifically analyzing the accounts of Public Sector Undertakings. 'Essential topics on Accountancy' is a priority subject for training as per the GO read above. At this the Training & Development Unit has proposed an introductory training in Accountancy principles and practices to all personnel of Finance Department of and above Assistants who are not Commerce graduates (B.Com/M.Com) for enabling them to analyze double entry accounts and balance sheets that will be followed by a specialized training in Company Administration and Accounts. The proposed courses together will capacitate Finance Department officials to scientifically analyze the PSU accounts as well as the accounts in cases where Government acts as a banker, or remitter or borrower or lender. This is also very important in the context of introduction of double entry accounting system in Local Self Government Institutions.
2. Government have examined the matter in detail and are pleased to accord sanction for conducting Introductory Training Programme in Accountancy with special emphasis to double entry system and balance sheet preparation at the Training Centre of Finance Department for the staff of Finance Department of and above Assistants who are not Graduates in Commerce/Accountancy. The curriculum for the introductory training is approved and given as Annexure to this order.
3. While nominating officers for training, priority will be given to those who work in the PU Sections of Finance Department and the Officers of Finance Department who serve in the Director Boards of Public Sector Undertakings.
4. Government are also pleased to authorize Director (Information Systems), Finance Department to schedule the training as ordered above.
5. Training & Development Unit shall take necessary steps to develop an advanced training programme in Company Administration & Accounts in consultation with the Centre for Management Development (CMD), Kerala, Public Sector Restructuring and Internal Audit Board (RIAB) etc.

**BY ORDER OF THE GOVERNOR**

**K.S. LEKSHMI RANI  
ADDITIONAL SECRETARY (FINANCE)**

**To**

The Principal Accountant General (Audit), Kerala, Thiruvananthapuram  
The Accountant General (A&E), Kerala, Thiruvananthapuram  
The Director (Information Systems), IT Division, Finance Department  
The Deputy Secretary (Administration), Finance Department  
The Under Secretary (Administration), Finance Department  
The Secretary, Public Sector Restructuring and Internal Audit Board (RIAB), 5th Floor  
CMD Building, Thycaud Thiruvananthapuram – 14  
The Director, Centre for Management Development (CMD), Thycaud,  
Thiruvananthapuram, Kerala – 695014.  
The PA to the Principal Secretary (Finance)  
The PA to the Secretary (Expenditure), Finance Department  
The CA to the Additional Secretary (Administration), Finance Department  
The Finance (Admin A/B, Accounts A/B/Cash Counter/Secret Section) Department  
The Stock File/OC, Notice Board

Forwarded/ By Order

  
Nodal Officer (T&D)

**INTRODUCTORY TRAINING PROGRAMME IN ACCOUNTANCY FOR THE  
PERSONNEL OF FINANCE DEPARTMENT**

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**CURRICULUM**

**Module -1 (Five Days)**

**Topics**

- Introduction – Book keeping
- Double Entry System
- Journal
- Ledger
- Subsidiary books
- Cash book
- and bank reconciliation
- Trial Balance
- Profit and loss accounts
- Balance Sheet preparation

**Module -2 (Five Days)**

**Topics**

- Introduction to Accounting standard
- Company Administration
- Introduction to Company Final Accounts
- Company final accounts - problems
- Company final accounts – schedules, auditors comments etc
- Elementary cost accounts

**Module -3 (Five Days)**

**Topics:**

- Introduction to Contract Act – introduction to essentials – counter-measures of non-performance, repudiation etc
- Registration of legal entities under Registration of Societies Act
- Cooperatives Act
- Partnership firms and proprietary firms
- Introduction to labour laws
- Factories act
- Payment of bonus act
- Contract labour act