

# Syllabus : Accounting

MM : 100

Time : 3 Hours

UNIT-I **Financial Accounting:**

Issue, forfeiture and redemption of Shares & Debentures: Buy back of Share; Amalgamations, Absorption and Reconstruction (Internal & external), Accounting for holding companies, Preparation of consolidated Balance Sheet.

UNIT-II **Cost and Management Accounting:**

Concept of Cost Control- Standard Costing, Ascertainment of variances, Modalities of investigation of variances, Budgetary Control; Marginal Costing and Break-even analysis; Cost reduction and Value Analysis; Activity Based Costing-its application and limitations. Analysis and interpretation of financial statements, Ratio Analysis; Cash Flow and Fund Flow Statements.

UNIT-III **Taxation and Auditing**

Income Tax Law and Rules with reference to assessment of companies, advance payment of tax, tax deduction at source, refund of tax, Value Added Tax.

Audit of Companies, Appointment, Rights, Duties and Liabilities of Auditor; Management audit- Performance and Efficiency Audit, Cost Audit.

UNIT-IV **Financial Management**

Objectives of Financial Management, Financial Planning – Capital Structure Theories, Leverages, Cost of Capital. Working Capital Management, Capital Budgeting under certainty and uncertainty, Dividend decisions; Risk Measurement- Systematic and Unsystematic.

UNIT-V **Business Statistics:**

Measures of Central Tendency, Measures of dispersion and Skewness, correlation, Regression, Analysis of time series, Interpolation and Extrapolation, Probability, Sampling and Test of Significance.