

JNVU-MPET Syllabus for the Department of Accounting

(Maximum Marks 100)

- UNIT I: Financial Accounting:**
Issue, forfeiture and redemption of Shares & Debentures; Buy back of Shares; Amalgamation, Absorption and Reconstruction (internal & external); Accounting for Holding Companies, Provisions of section 212, 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 Extrapolations; Probability; Sampling and Tests of significance.

Note :- Pattern of Question Paper

1. Objective type paper (Multiple Choice Questions)
2. Maximum Marks: 100
3. Number of Questions: 100 (20 questions from each unit)
4. All questions carry equal marks.
5. There will be No Negative Marking.