

**MOHANLAL SUKHADIA UNIVERSITY, UDAIPUR**  
SYLLABUS FOR SCREENING TEST FOR THE POST OF  
ASSISTANT PROFESSOR IN  
**ACCOUNTANCY AND BUSINESS STATISTICS**

**A 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; Concept and determination of Economic Value Added (EVA); Human Resource Accounting.

**B Cost 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.

**C 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.

**D 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.

**E Business Statistics:**

Probability; Statistical Decision Theory; Sampling; Testing significance of results – Parametric and Nonparametric Tests.

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Note :- **Pattern of Question Paper**

- 1. Objective type paper**
- 2. Maximum Marks : 100**
- 3. Number of Questions : 100**
- 4. Duration of Paper : Two Hours**
- 5. All questions carry equal marks.**
- 6. There will be Negative Marking.**