



MOHANLAL SUKHADIA UNIVERSITY UDAIPUR-313039

SYLLABUS FOR SCREENING TEST FOR THE POST OF ASSISTANT PROFESSOR

Subject : ACCOUNTANCY AND STATISTICS

Note: There shall be 100 questions with multiple Choices carrying 100 marks to be completed in 3 hrs duration.

UNIT – I

Basic Accounting concepts, Capital and Revenue, Financial statements **Partnership Accounts:** Admission, Retirement, Death, Dissolution and Cash Distribution, **Advanced Company Accounts:** Issue, forfeiture, Purchase of Business, Liquidation, Valuation of shares, Amalgamation, Absorption and Reconstruction, Holding Company Accounts **Cost and Management Accounting :** Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Marginal costing and Break-even analysis, Standard costing, Budgetary control, Costing for decision-making.

UNIT – II

Business Statistics: Data types, Data collection and analysis, sampling, need, errors and methods of sampling, Normal distribution, Hypothesis testing, Analysis and Interpretation of Data, Correlation and Regression, small sample tests : t-test, F-test and chi-square test.
Accounting standards in India, Inflation Accounting, Human Resource Accounting, Responsibility Accounting, Social Accounting

UNIT – III

Financial Management: Capital Structure, Financial and Operating leverage, Cost of capital, Capital budgeting, working capital management, Dividend Policy Venture Capital Funds, Mergers and Acquisitions, Mutual Funds, Lease Financing, Factoring, Measurement of risk and returns securities and portfolios. Money and Capital market, working of stock exchanges in India, NSE, OTCEI, NASDAQ, Derivatives and options

UNIT – IV

Income Tax: Basic concepts, Residential status and tax incidence, exempted incomes, computation of taxable income under various heads. Computation of taxable income of individuals and firms, Deduction of tax, filling of returns, different types of assessment; Defaults and penalties

UNIT – V

Tax Planning: Concept, significance and problems of tax planning, Tax evasion and tax avoidance, methods of tax planning, tax considerations in specific business decisions, viz., make or buy; own or lease, retain or replace; export or domestic sales; shut-down or closure; expand or contract; invest or disinvest.