

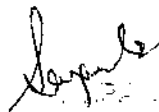
**MPAT-2019 & 20**  
**University of Rajasthan, Jaipur**  
**Subject: ABST (Code: 101)**

**Section-A**

1. **Accounting** – Indian Accounting Standards and IFRS, Basic Accounting Principles, Concepts and Postulates, Accounting Cycle from Books of original Entry to Preparation of Final Accounts with adjustments.  
Analysis and Interpretation of Financial Statements-Trends Analysis, Comparative Statement Analysis, Common Size Analysis, Fund Flow Analysis, Cash Flow Analysis, Ratio Analysis, CVP Analysis, EVA, MVA and Values Added Analysis.  
Human Resources Accounting, Inflation Accounting, Environmental Accounting, Social Accounting and Forensic Accounting.
2. **Corporate Accounting**- Issues of Shares and Debentures, Forfeiture and Re-issue of Shares, Buy back of Shares, Redemption of Preference Shares and Debenture, Preparation of Financial Statements, Disposal of Company Profits and Distribution of Dividend including Managerial Remuneration, Accounting for Merger, Acquisition, Amalgamation and Reconstruction of Companies, Preparation of Holding Company Accounts and Liquidation of Companies.

**Section-B**

3. **Cost and Management Accounting**- Cost Accounting Standards, Elements of Cost, Material Control, Labor Control, Overhead Control, Activity Based Costing, Transfer Pricing, Life Cycle Costing, Target Costing, Kaizen Costing and JIT.  
Methods of Costing – Unit, Operating, Process and Contract Costing, Costing Techniques: Standards Costing, Marginal Costing and Decision Making, Differential Costing, Budgetary Control and Capital Budgeting Techniques. Working Capital Management, Capital Structure, Theories of Capital Structure, Cost of Capital, Sources of Finance-Short term and Long term, Dividend Decision: Theories and Policies.
4. **Business Statistics** – Meaning, Nature, Scope and Significance, Types of Data, Methods of Collection of Data, Sampling and Sampling Techniques, Classification and Tabulation, Graphic and Diagrammatic Presentation of Data, Data Analysis: Univariate, Bi-Variate and Multi-Variate Analysis, Measures of Central Tendency, Measures of Dispersion, Measures of Skewness, Correlation and Regression of Two Variables, Time Series Analysis, Theory of Probability and Probability Distributions, Statistical Decision Theory, Testing of Hypothesis, Parametric and Non-Parametric Tests, Analysis of Variance.

  
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### Section-C

5. **Fundamentals of Income Tax Law** - Meaning and Definitions, Residential Status and Tax Incidence, Agricultural Income, Exempted Incomes, Computation of Taxable Income under Various Heads, Heads of Incomes, Clubbing of Incomes, Set off and Carry Forward of Losses, Deductions from Gross Total Income, Assessment of Individuals, Deduction and Collection of Tax at Source, Advance Payment of Tax, E-Filing of Income Tax Returns.
  
6. **Auditing** - Fundamentals of Auditing, Internal Control and Internal Check, Vouching, Verification and Valuation of Assets and Liabilities, Appointment and Removal of Company Auditor, Liabilities of Company Auditor, Audit of Companies, Needs & Objectives of Standards for Audit Practices, Audit Reports, Government Audit, Investigation, Fundamentals of Cost and Management Audit.

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