

MC – AF – 301 MANGEMENT OF COST ACCOUNTING

2021-22

Max Marks : 100
External : 85
Internal : 15

- Unit – I Various cost concepts, Techniques of inventory control methods of wage payment, classification and allocation of overheads.
- Unit – II Process Accounting, Joint product and Bye Product, Equivalent Production and inter process profit, Operating costing, Transport, Power Generation and Hotel Operation Costing.
- Unit – III Marginal Costing : Concepts, Break Even Analysis, Application of Break even analysis, Use of Marginal Costing in Business Decision.
- Unit – IV Budgetary Control : Basic Concepts, Preparation of Functional Budgets, Cost Audit : Objectives and Advantages, Preparation of Cost Audit Programme Cost Audi Note and Working Papers, Process of Cost Audit, Cost Audit Report.
- Unit – V Standard Costing and Variance Analysis : Basic Concepts of Standard Costing, Material & Labour Varriances and its Computation.

Answer

Q

Ans
QBC

QBC

MC - AF - 302 CORPORATE ACCOUNTING

2021-22

Max Marks : 100
External : 85
Internal : 15

- Unit - I Valuation of Goodwill, Valuation of Share, Accounting for Liquidation.
- Unit - II Issue and Forfeiture of Shares, Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Bonus Shares.
- Unit - III Company Final Accounts, Disposal of Profit.
- Unit - IV Computation of prior and post incorporation profit and loss. Accounting of under writing commission.
- Unit - V Merger of Companies, AS-14, Internal Reconstruction of a Company.

Barney
mb
CFCE

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Regina

MC - AF - 303 INVESTMENT MANAGEMENT

2021-22

Max Marks	:	100
External	:	85
Internal	:	15

- Unit - I Investment : Concept Objectives and Types, Investment and Speculation, Factors of Sound Investment, Financial Markets : Meaning and Types Investment Opportunities Available in India.
- Unit - II Investment Process, Negotiable and Not Negotiable Investment, Concept of Return and Risk Sources, Types and Measurement of Risk, Portfolio Management, Markowitz Model, Capital Assets Pricing Model.
- Unit - III Security Analysis : Fundamental Economic Industry and Technical Analysis, Dow Theory, Elliott Wave Theory, Efficient Market Hypothesis.
- Unit - IV Stock Exchange in India : BSE, NSE, O.T.S.C. Interconnection of Stock Exchange in India, Stock Indices and Their Computation, SEBI - Their Powers and Functions.
- Unit - V Emerging Trends in Indian Capital Market Depositories and Scriptless Trading Book, Building, Stock Tending Scheme, Rolling Settlement Green Shoe option Responsibilities and Code of Conduct for Portfolio Manager.

Baran
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SBM



