

Punyashlok Ahilyadevi Holkar Solapur University, Solapur
Ph.D Entrance Exam

Accountancy and Auditing

SYLLABUS

Accounting and Auditing

- Basic accounting principles; concepts and conventions.
- Partnership Accounts : Admission, Retirement, Death, Dissolution and Insolvency of partnership firms.
- Corporate Accounting : Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies.
- Holding company accounts.
- Cost and Management Accounting : Marginal costing and Break-even analysis ; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT.
- Financial Statements Analysis : Ratio analysis; Funds flow Analysis; Cash flow analysis.
- Human Resources Accounting; Inflation Accounting; Environmental Accounting
- Indian Accounting Standards and IFRS
- Auditing : Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit.
- Recent Trends in Auditing : Management audit; Energy audit; Environment audit; Systems audit; Safety audit, Cloud Auditing.