

AMLT13 APPLIED STATISTICS AND ACCOUNTANCY

STATISTICS

UNIT-1 SAMPLING AND DATA COLLECTION

- 1.1 Data sources, Methods, Statistical Analysis and Operation Designs.
- 1.2 Review of Sampling methods, Analysis of Research data.
- 1.3 Preparation of report. Statistical Quality Control.

UNIT-2 INTERPOLATION AND EXTROPOLATION

- 2.1 Meaning and importance, assumptions, Graphics methods of curve fitting,
- 2.2 Algebraic, Binomial, Langrange's, Newton's methods for advancing Difference,
- 2.3 Newton's methods of divided Difference Association of Artibutes, Meaning, classification according to Attributes.
- 2.4 Methods of calculation of Association between attributes, partial association, consistence of data.

UNIT-3 PROBABILITY

- 3.1 Bay's Theorems of simple and compound probabilities, Mathematical expectation.
- 3.2 Theoretical frequency distributions: Elementary Knowledge of Normal, Binomial and poisson distributions and applications to Business problems.

UNIT-4 TEST OF SIGNIFICANCE

- 4.1 Z –test, F-test, Chi-square test,
- 4.2 F-test and ANOVA (One way and two way test).

UNIT-5 NON PARAMETRIC TEST

- 5.1 Sign test, Run test, Signed Rank test, Kruskal Wallies test,
- 5.2 Partial and multiple correlation and Regression.
- 5.3 Design of experimental and elementary treatment.

ACCOUNTANCY

UNIT-1 INTRODUCTION

- 1.1 Objective, Scope and Limitation, Functions and Organization of Management Accounting, Role of Management Accountant.
- 1.2 Financial Statement Analysis: Nature of Financial statements, need for their analysis, techniques of Analysis
- 1.3 Comparative Analysis, Common size analysis, Trend Analysis & Ratio Analysis.

UNIT-2 BALANCED SCORE CARD

- 2.1 Concepts, Definition,
- 2.2 Scope and need Fund Flow Statement and Cash Flow Statement

UNIT-3 COST OF CAPITAL

- 3.1 Determination of capital requirements,
- 3.2 Concept and calculation of return on Capital employed,
- 3.3 Over Capitalisation and Under Capitalisation,
- 3.4 Designing of capital structure in term of availability of sources of Finances and Maximisation of Return on Capital Employed,
- 3.5 Capital Gearing, Trading on Equity,
- 3.6 Role of SEBI and Demate Account.

UNIT-4 REPORTING

- 4.1 Presentation of Accounting and Financial data to management through reports and statements, interpretation of reports and statements, Fore-casting.
- 4.2 Business forecasting: Techniques of Business Forecasting- Opinion- Polling.
- 4.3 Business barometers, survey methods. Sales force polling,
- 4.4 Delphi Technique, Econometric model, Economic- indicators, Cross Impact Analysis, PERT, Morphological analysis.
- 4.5 Capital Budgeting

UNIT-5 DECISION-MAKING

- 5.1 The Accountant and decisions, Establishment decisions,
- 5.2 Operating decisions, Financial and Non-Financial considerations,
- 5.3 New aids to decision making, Dividend Policies.

Reference Books:

- 1. J. Batty : Management Accountancy
- 2. S.N. Chakrabarty : Management Accountancy
- 3. K.N. Nagar: Sankhyiki ke Mool siddhant
- 4. B.N. Gupta: Sankhyiki

