PREMIER ACADEMY AIM CA JOIN PA
No.222, RK Mutt Road, 2nd Floor, Next to Canara Bank, Opp to TVS Showroom, Mandaveli, Chennai 600 028.
www.premieracademy.in Mobile: 7418548404

COSTING - Important Theory Question for Nov.15 Exam	
1	Objectives of Cost Accounting
2	3 Fold Assumptions in Cost Reduction
3	Factors for installing Cost Accounting System
4	Difficulties in installing Cost Accounting System
5	Features of Good Cost Accounting System
6	Cost Centre Vs Cost unit
7	Categories of Responsibility Centre
8	Differential Cost
9	Methods of Segregation of Semi-Variable Cost
10	Stores Record
11	HML?
12	VED ?
13	FSN ?
14	GOLF ?
15	SOS ?
16	Pareto Analysis
17	Different Types of Material Loss
18	Time Keeping vs. time booking
19	Causes of Labour Turnover
20	Costs associated with Labour Turnover
21	Steps to minimize Labour Turnover
22	Methods of Re-Apportionment
23	Pre-Requisites for Integrated Accounting System
24	Reasons of Reconciliation of Cost and Financial Accounts
25	Methods of Estimated Total Profit Formula
26	Advantages of Cost Plus Contract
27	Composite Units
28	Advantages of Inter Process Profit
29	Accounting Treatment of By-Product
30	Methods of Apportioning Joint Cost
31	Ways to improve Profit-Volume Ratio
32	Types of Break-Even Point Chart
33	Cost Object
34	Sunk cost
35	Opportunity cost
36	What is Non-Integrated Accounting System?
37	Explain Classification and Codification of Materials and Methods of Codification.

For the best interest of students **CA K Hariharan, Costing faculty**

38	What are the advantages of ABC analysis.
39	Explain Single and Multiple Overhead Rates.
40	What is blanket overhead rate? In which situations, blanket rate is to be used and why?
41	Conversion cost
42	Escalation Clause.
43	Retention Money
44	Split off point
45	Angle of Incidence
46	Key Factor
47	Cost driver
48	What are the advantages of integrated accounting?
49	BOM Vs. MRN
50	Controllable costs and uncontrollable costs
51	Explicit costs and Implicit cost
52	Perpetual Inventory System and Continuous stock-taking
53	Bin cards and Stores Ledger
54	Job evaluation and Merit Rating
55	Allocation and Apportionment
56	Operating Costing and Operation Costing
57	Joint Product and By Product
58	Cost reduction and Cost control
59	Product Cost and Period Cost
60	Job Costing and Contract costing
61	Absorption Costing and Marginal Costing
	FM - Important Theory Question for Nov.15 Exam
1	Basic aspects of FM
2	Objectives of FM
3	Characteristics of Sources of Finance.
4	Roles of C.F.O
5	Segments of Working Capital Cycle
6	Functions of Treasury Department
7	Types of Floats
8	Types of Cash Management Model
9	Procedures of Factoring
10	Features of Commercial Paper
11	Procedure of Issuing Commercial Paper
12	MPBF
13	Methods of Computation of Time Value of Money
14	Reasons of Time Preference of Money

For the best interest of students **CA K Hariharan, Costing faculty**

PREMIER ACADEMY AIM CA JOIN PA
No.222, RK Mutt Road, 2nd Floor, Next to Canara Bank, Opp to TVS Showroom, Mandaveli, Chennai 600 028.
www.premieracademy.in Mobile: 7418548404

15	Features of Appropriate Capital Structure
16	Types of Capital Structure Theories
17	Assumptions in Capital Structure Theories
18	Types of Risks in FM
19	Types of Financial Instruments in International Market
20	Methods of Venture Capital Financing
21	Process of Debt Securitization
22	Types of Lease Financing
23	Types of Packing Credit
24	External Commercial Borrowings (ECB)
25	Principles relating to selection of marketable securities.
26	Assumptions under J Baumol's cash management model
27	Assumptions under Miller-Orr's cash management model
28	Advantages of Concentration Banking
29	Deduction by Factor before providing advance to borrower
30	Allied services provided by the Factor
31	Benefits under ageing schedule
32	Assumptions under NOI approach
33	Assumptions under MM approach
34	Trading on equity
35	Characteristics of Bridge finance
36	types of payment under Income Note
37	Factors that a venture capitalized should consider before financing any risky project
38	Debt securitization
39	Seed Capital Assistance
40	features of Zero coupon bonds
41	Double Option Bonds
42	Characteristics of ADR & GDR
43	Advantages of Ploughing back of profit
44	Explain the need of debt service coverage ratio.
45	What is Inter Corporate Deposit?
46	Deep discount bonds vs. Zero coupon bonds
47	Factoring vs. Debt Securitisation
48	What is an Euro Issue?
49	Define Modified Internal Rate of Return Method (MIRR).

For the best interest of students **CA K Hariharan, Costing faculty**