

# Technology Finance



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**Pub. Date: NEW EDITION APPLICABLE FOR Current EXAM**

**Publisher: MEHTA SOLUTIONS**

**Edition Description: 2021-22**

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SYLLABUS  
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Technology Finance – Meaning – Definition – Scope – Usefulness of Technology Finance in Enabling the Managers to take Effective Financial Decisions

#### UNIT II

Accounting Aspects Specific to R&D Organization to under Accounting treatment of Technology related Payments

#### UNIT III

Costing for R&D Activities: Costing of Technologies, Activity based Costing, Target Costing and Lifecycle Costing

#### UNIT IV

Financing of Technology Payments – Venture Capital – Hire Purchase and Leasing – Project Financing Aspects

#### UNIT V

Financial Appraisal of New Technology – Technology Obsolescence

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