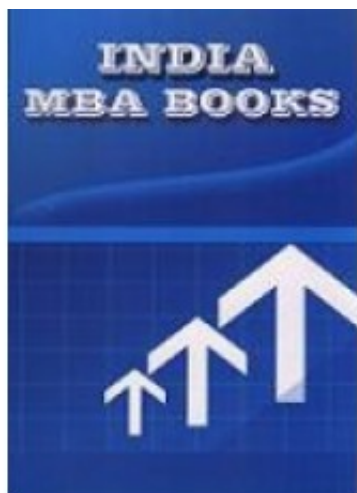


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PREVIEW OF CHAPTERS SYLLABUS

COST AND MANAGEMENT ACCOUNTING

UNIT – I
Cost accounting: Meaning, Definition, objectives, Importance, Merits and demerits of
Cost and Management Accounting – Differentiate Cost Accounting with Financial
Accounting and Management Accounting – elements of cost – Preparation of cost sheet.
UNIT – II
Material: Bin card, Stores ledger, different levels of stock; Maximum level, Minimum
level, Reorder level, Average Stock level, Danger level – Material Issues: FIFO, LIFO,
Average Cost method, Standard price.
Labour: Labour turnover, wages and Incentives.
UNIT – III
Objectives of Management Accounting – Scope and functions, Financial Statement
Analysis – Comparative, Common Size Statement, Trend analysis, Ratio Analysis:
Liquidity, Profitability, Proprietary Ratios, Turnover Ratios.
UNIT – IV
Fund Flow statements – Cash flow Statement.
UNIT – V
Standard Costing – Marginal costing – Budget and Budgetary Control; preparation of
various types of budgets, Capital budgeting.

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