

# COST AND MANAGEMENT ACCOUNTING



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**Product Details: COST AND MANAGEMENT ACCOUNTING SOLVED NOTES  
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**Edition Description: 2019-20**

**Pages : 200+**

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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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