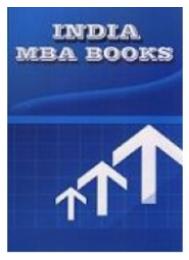
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PREVIEW OF CHAPTERS SYLLABUS

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, Recorder level, Average Stock level, Danger level – Material Issues: FIFO, LIFO,
Average Cost method, Standard price.
Labour: Labour tumover, wages and incentives.
Clabour: Labour tumover, wages and incentives.
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 – IV
Standard Costing – Marginal costing – Budget and Budgetary Control; preparation of
various types of budget, Capital budgeting.

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