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ACCA Approved and valid for exams from 01 Sept 2017 up to 30 June 2018 - Becker's F5 Performance Management Study Text has been approved and quality assured by the ACCA's examining team.

1. Cost Accounting : Meaning, Nature, Scope and Importance, 2. Cost : Concepts, Elements and Classification, 3. Materials Control and Valuation, 4. Labour Cost Control, 5. Expenses/Overhead, 6. Overheads : Collection, Allocation, Apportionment and Absorption-Including Machine-Hour Rate, 7. Single or Unit or Output Costing, 8. Calculation of Quotation, Estimates or Tender Price, 9. Job, Batch and Contract Costing, 10. Operating Costing, 11. Process Costing, 12. Reconciliation of Cost and Financial Accounts, 13. Marginal Costing and Break-Even Analysis, 14. Standard Costing. Data, 18. Graphic Presentation of Data, Appendix (Log-Antilog Table).

Written in a student-friendly style, the book comprehensively covers the new syllabus of Management Accounting taught in BCom (Hons.) course of the University of Delhi. Following an examination-oriented approach, the book can also be used by students pursuing professional courses such as BBA, MBA, PGDBM, CFA, MFC, CA, ICWA and CS. **KEY FEATURES** • Important tools such as Summary, Key Terms, Theoretical Questions, Objective-type Questions like True/False Statements, Multiple-choice Questions

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and Fill in the Blanks, and Practical Problems to facilitate a quick revision of the chapter • The book has 125 illustrations, 100 solved problems and 150 unsolved exercises with answers and hints • Problems from examination papers of last 10 years included • Recent examination question papers of the University of Delhi included in an Appendix

The Book Presents An Exhaustive Exposition Of The Various Principles Involved In Management Accounting. The Basic Concepts Have Been Explained In Considerable Detail And Illustrated Through Numerous Solved Examples. Various Techniques Of Accounting Have Been Suitably Discussed And Their Application Is Highlighted. The Linkages Between Different Concepts Are Appropriately Emphasised. A Large Number Of Worked Out Examples And Practice Problems Have Been Included Throughout The Book. The Book Is Designed As A Basic Text For Students Pursuing Degrees In Both Commerce And Management Streams. 'Cost Management' is specially designed to cater to the needs of B.COM VI Semester students of Bangalore University. The book presents the core concepts of subject matter in a lucid and easy-to-understand language. It lays a solid foundation for the advanced aspects and application of cost control and reduction not only for classroom study but also for corporate requirements. The book provides a right blend of both theory and application, showcasing the authors' 25+ years of rich experience.

Cost accounting is an essential management tool that can uncover profitability improvements and provide

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support for key business decisions. Cost Accounting Fundamentals shows how to improve a business with constraint analysis, target costing, capital budgeting, price setting, and cost of quality analysis. The book also addresses the essential tasks of inventory valuation and job costing, and shows how to create a cost collection system for these activities. In short, this book contains the essential tools needed to foster more profitable decision-making by management.

Peter Scott's Accounting for Business provides a refreshingly clear and accessible introduction to the core accounting topics that non-specialist students need to master. A combination of supportive learning features and a wealth of online resources provide the perfect package for those students getting to grips with accounting for the first time. Plentiful examples and the hallmark 'why is this relevant to me' feature highlight the relevance of accounting concepts and techniques, helping students to apply what they've learnt to real business scenarios every step of the way. The unique online workbook includes the following features for students: DT Interactive multiple choice questions for revising key topics; DT Numerical exercises for practicing the calculation of accounting information from given sets of data; DT 'Go back over this again' feature containing a mix of further examples, written exercises, true or false questions, and annotated accounting information to help consolidate learning; DT 'Show me how to do it' videos, which provide practical demonstrations of more complex accounting tasks; DT Web links to primary source material and articles, which

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provide further learning opportunities around companies and organizations covered in the book. The third edition is also available with Dashboard, an online learning and assessment platform which features: DT Quizzes. A test bank of over 500 ready-to-use questions, tailored specifically to Accounting for Business gives the flexibility lecturers need to manage, set and develop quizzes that are tailored perfectly to their course; - Gradebook. Automatically grades student responses to quizzes, while its visual heat maps provide at-a-glance information about student achievement and engagement; DT Course content. Additional material to support teaching, including PowerPoint slides and additional examples and solutions; DT Communication. Lecturers can share course news, spark a class discussion, or email your students with course information, all through the communication tab.

It is a great pleasure in presenting 'Management Accounting' as a Text Book for M. Com Semester - I class. The Book has been written strictly in accordance with the latest syllabus of different universities.

1. Management Accounting : An Introduction , 2 .Responsibility Accounting , 3. Business Budgeting , 4. Budgetary Control, 5. Capital Budgeting and Project Appraisal and Feasibility, 6. Standard Costing and Cost Variance Analysis , 7. Marginal Costing and Absorption Costing, 8. Break-Even-Point or Cost-Volume Profit Analysis , 9. Decision Accounting and Marginal Costing System, 10. Financial Statements, 11. Analysis and Interpretation of Financial Statements, 12. Ratio Analysis, 13. Fund-Flow Statement, 14. Cash-Flow

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Statement (As per Accounting Standard-3), 15. Contemporary Issues in Management Accounting, 16. Management Information System and Reporting to Management , 17. Divisional Performance Measurement. 1. Cost Accounting : Meaning, Nature, Scope and Importance, 2. Cost : Concepts, Elements and Classification, 3. Materials Control and Valuation, 4. Labour Cost Control, 5. Expenses/Overhead, 6. Overheads : Collection, Allocation, Apportionment and Absorption [Including Machine hour Rate], 7. Single or Unit or Output Costing, 8. Calculation of Quotation, Estimates or Tender Price, 9. Job, Batch and Contract Costing, 10. Process Costing, 11. Reconciliation of Cost and Financial Accounts, 12. Cost Audit, 13. Operating Costing, 14. Cost Control Accounts or Non-Integrated Accounts, 15. Integrated Accounts, 16. Marginal Costing and Break-Even Analysis.

A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts, cost behaviour and methods, and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations. The text of the subject matter has been presented in a student-friendly, simple and intelligible manner. Every discussion involving conceptual complexity is immediately illustrated by a numerical example. In addition, the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points. The subject matter has been organized on 'first things first' basis for its logical presentation that sustains

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interest. The approach of the book is examination oriented. Thus, a good number of problems and solutions have been included in its chapters. Theoretical and numerical questions have been mostly selected from various examinations. Objective type questions have been given to serve as self test by students. This is an ideal book for self study. New to this edition • All chapters thoroughly revised • Latest information on Cost Accounting Standards (CAS) issued by the Institute of Cost Accountants of India (ICAI) • Chapter on 'Miscellaneous Topics' made more contemporary by including some new sub-topics, and thus re-named 'Advanced Cost Management Techniques' • Revision and augmentation of practical problems

An excellent book for commerce students appearing in competitive, professional and other examinations.

Content:- 1. Management Accounting : Meaning, Scope and Functions, 2. Accounting Principles : Concepts and Conventions, 3. Financial Statements, 4. Analysis and Interpretation of Financial Statements, 5. Ratio Analysis, 6. Fund Flow Analysis, 7. Cash Flow Statement, 8. Break-Even Point or Cost-Volume-Profit Analysis, 9. Business Budgeting, 10 . Budgetary Control, 11. Standard Costing and Cost Variance Analysis, 12. Responsibility Accounting, 13. Differential Cost Analysis, 14. Marginal Costing and Absorption Costing, 15. Decision Accounting and Marginal Costing System.

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1. Management Accounting : An Introduction, 2. Responsibility Accounting, 3. Business Budgeting, 4.

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Budgetary Control , 5. Capital Budgeting and Project Appraisal and Feasibility, 6. Standard Costing and Cost Variance Analysis, 7. Marginal Costing and Absorption Costing, 8. Break-Even-Point or Cost-Volume Profit Analysis , 9. Decision Accounting and Marginal Costing System, 10. Financial Statements, 11. Analysis and Interpretation of Financial Statements , 12. Ratio Analysis, 13. Fund-Flow Statement, 14. Cash-Flow Statement (As per Accounting Standard-3), 15. Contemporary Issues in Management Accounting, 16. Management Information System and Reporting to Management , 17. Divisional Performance Measurement. FIA Managing Costs and Finances - MA2 -Kit

This book presents the subject matter tailor-made for the latest syllabus of North-Eastern Hill University (NEHU) to enable its students to study the course material through a single book without having to refer to multiple sources and comprehend the subject in simple, understandable language. Key Features

- Strictly as per the syllabus of NEHU
- Large number of solved as well as practice problems
- Examination-oriented approach
- Includes model question papers

CIMA Official Learning Systems are the only textbooks recommended by CIMA as core reading. Written by the CIMA examiners, markers and lecturers, they specifically prepare students to pass the CIMA exams first time. Fully updated to reflect the 2010 syllabus, they are crammed with features to reinforce learning, including:

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- extensive question practice to test knowledge and

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understanding - integrated readings to increase understanding of key theory - colour used throughout to aid navigation \* The Official Learning systems are the only study materials endorsed by CIMA \* Key sections written by former examiners for the most accurate, up-to-date guidance towards exam success \* Complete integrated package incorporating syllabus guidance, full text, recommended articles, revision guides and extensive question practice

1. Management Accounting : Meaning, Scope and Functions, 2. Accounting Principles : Concepts and Conventions, 3. Financial Statements, 4. Analysis and Interpretation of Financial Statements, 5. Ratio Analysis, 6. Cash Flow Statement, 7. International Financial Reporting Standards (IFRS), 8. Leverage, 9. Marginal Costing and Absorption Costing, 10. Decision Accounting and Marginal Costing System, 11. Differential Cost Analysis, 12. Break-Even Point or Cost-Volume-Profit Analysis, 13. Budgetary Control, 14. Business Budgeting, 15. Responsibility Accounting, 16. Management Audit and Reports, 17. Process Costing, 18. Standard Costing, 19. Fund Flow Analysis.

A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts, cost behaviour and methods, and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations. The text of the subject matter has been presented in a student-friendly, simple and intelligible manner. Every discussion involving conceptual complexity is immediately illustrated



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by a numerical example. In addition, the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points. The subject matter has been organized on 'first things first' basis for its logical presentation that sustains interest. The approach of the book is examination oriented. Thus, a good number of problems and solutions have been included in its chapters. Theoretical and numerical questions have been mostly selected from various examinations. Objective type questions have been given to serve as self-test by students. This is an ideal book for self-study. An all-inclusive, ideal book for self-study, both for the students of Cost and Management Accounting as well as working professionals.

The book provides a comprehensive coverage of the course-content requirements of the students appearing in the paper 'Management Accounting' at the MBA and MCom examinations of different Indian Universities and those of professional institutions. The book has been divided into five convenient sections. Each section covers a different aspect of 'Management Accounting' with the subject divided into chapters covering different topics in a systematic and concise manner. The unique features of this book lie in its simple and systematic presentation of theory, which would enable the students to solve practical problems with ease. The other main strengths of this book are: plentiful illustrative examples and end-of-the-chapter exercises with answers.

A modern and contemporary approach to Management Accounting, this brand new textbook written specifically

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for courses in the UK and Europe provides an essential grounding for students studying both traditional and new Management Accounting techniques. Importantly, this complete text takes its readers beyond just the traditional accounting techniques, to place accounting information and the role of the Management Accountant in a broader organizational context. The text will provide a definitive education for tomorrow's "business-partner" Management Accountants and finance-literate business managers.

A practical introduction to accounting and finance, supported by a wealth of online resources, and learning features.

A less-expensive grayscale paperback version is available. Search for ISBN 9781680922936. Principles of Accounting is designed to meet the scope and sequence requirements of a two-semester accounting course that covers the fundamentals of financial and managerial accounting. This book is specifically designed to appeal to both accounting and non-accounting majors, exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields. Each chapter opens with a relatable real-life scenario for today's college student. Thoughtfully designed examples are presented throughout each chapter, allowing students to build on emerging accounting knowledge. Concepts are further reinforced through applicable connections to more detailed business processes. Students are immersed in the "why" as well as the "how" aspects of accounting in order to reinforce concepts and promote comprehension

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over rote memorization.

This book captures an entire spectrum of Cost Management precisely and is organized into eight chapters described below.

**Chapter-1 An Overview of Cost Management:** The purpose of this chapter is to familiarize the reader with the basic aspects of cost management such as costing, cost accounting, cost management, difference between financial and cost accounting, classification of cost, objectives, various methods and techniques of cost accounting, preparation of cost sheet including job and batch cost sheet.

**Chapter-2 Process Costing:** This chapter covers preparation of process account, process losses and gains and accounting treatment of process losses and gains, accounting treatment of joint and by-products, valuation of work-in-process.

**Chapter-3 Overhead Distribution:** This chapter covers classification of overheads, apportionment of common overheads among various cost centers, re-apportionment of overheads under various methods with their merits and demerits. It also covers absorption of overheads under different methods, overhead variance and different methods of accounting treatment of overhead variance.

**Chapter-4 Marginal Costing:** The purpose of this chapter is to familiarize the reader with various aspects of marginal costing and its applications. Marginal costing as an improvement over absorption costing, Various marginal costing techniques such

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as contribution margin, P/V ratio, breakeven point, P/V Graph and margin of safety are discussed and illustrated. Applications of marginal costing technique in various managerial decisions such as limiting factor analysis, make/buy decision, decision on alternative methods of production, shut-down decision, accept/reject decision and optimum product/sales mix are discussed and illustrated. It also discusses point of indifference cost, cash BEP, composite BEP and differential cost analysis.

**Chapter-5 Budgetary Control:** This chapter covers types of budgets including Zero-based budget, objectives, merits and demerits of budgets, preparation of different operational budgets and flexible budgets.

**Chapter-6 Standard Costing and Variance Analysis:** This chapter covers standard costing and its objectives, advantages and disadvantages, steps in standard costing and variance analysis and various types of variances.

**Chapter-7 Activity Based Costing (ABC):** This chapter covers important steps involved in implementation of ABC, cost activities, types of activities, cost drivers, activity cost pool and its different types, pre-requisites for effective implementation of ABC and merits and demerits of ABC.

**Chapter-8 Misc. Topics:** The purpose of this chapter is to familiarize the reader with various allied aspects of cost management such as management reporting, segmental reporting, cost control and cost

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reduction, cost and management audit, target costing, life cycle costing and Balanced Score Card. The book has grown out of lecture notes and other materials prepared and updated for the MBA degree of various universities for the last few years. Hence, the book is sure to help the students of MBA, M.Com, MFA, MIB, BBM, B.Com. etc. who wish to study Cost Management as a part of their specialization in the area of finance. Readers are requested to mail the suggestions or corrections if any in the book to [yaragolpb@gmail.com](mailto:yaragolpb@gmail.com)

2. Business Budgeting , 3. Budgetary Control, 4. Standard Costing and Cost Variance Analysis, 5. Marginal Costing and Absorption Costing, 6. Break-Even Point or Cost-Volume Profit Analysis, 7. Decision Accounting and Marginal Costing System, 8. Financial Statement, 9. Analysis and Interpretation of Financial Statements, 10. Ratio Analysis , 11. Fund-Flow Statements, 12. Cash-Flow Statement (AS-3), 13. Responsibility Accounting.

1. Management Accounting : Meaning, Scope and Functions, 2. Accounting Principles : Concepts and Conventions, 3. Financial Statements, 4. Analysis and Interpretation of Financial Statements, 5. Ratio Analysis, 6. Cash Flow Statement, 7. International Financial Reporting Standards (IFRS), 8. Leverage, 9. Marginal Costing and Absorption Costing, 10. Decision Accounting and Marginal Costing System, 11. Differential Cost Analysis, 12. Break-Even Point

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or Cost-Volume-Profit Analysis, 13. Budgetary Control, 14. Business Budgeting, 15. Responsibility Accounting, 16. Management Audit and Reports. No further information has been provided for this title.

Accounting skills are increasingly important in many walks of life. In education, these skills are becoming vital beyond business, accounting and economics students; in work, accounting is no longer an outsourced specialism across all sectors. This concise book provides readers with a primer on accounting which focuses on its uses for managers. Beginning with the basics of financial accounting, the main part of the book focuses on the more applicable role and use of management accounting. Topics covered include budgeting, break-even analysis, performance measurement, and investment appraisal. Features to aid understanding include worked activities; discussion points and numerical example with answers. With additional online resources for further study, this unique and focused text will be welcomed by all those looking to develop an employable competency in accounting and finance.

Peter Scott's Introduction to Management Accounting provides a thorough but accessible and engaging introduction to the subject for first year students. This highly practical textbook uses a multitude of worked and real life examples,

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supportive learning features, crystal clear explanations, and extensive online resources (all fully integrated with the book) to guide students towards a confident understanding of the fundamentals of management accounting. Scott's lively writing style sets the numerical content within an easy-to-follow narrative, and the real life relevance of each tool or technique is explained at every turn. All key areas of first year management accounting courses are covered to provide a solid foundation for more advanced modules. The book's online resources include a wealth of materials which can be downloaded into a university's local VLE. The student resources include: - Interactive Multiple Choice Questions for revising key topics; - Numerical exercises for practising the calculation of accounting information from given sets of data; - 'Go back over this again' features containing a mix of further examples, written exercises, true or false questions, and annotated accounting information to help consolidate learning and revise or revisit concepts; - 'Show me how to do it' videos that provide practical demonstrations of dealing with more complex accounting tasks; - Web links for primary source material and articles through which readers can learn more about the companies and organizations discussed in the book. Lecturer resources include PowerPoint slides, examples and solutions, and hundreds of ready-to-use multiple-choice questions,

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all arranged by chapter. Lecturers can choose to make the online materials available to their students via Dashboard, a learning and assessment tool which provides sophisticated analytics for student achievement and engagement with the resources, also facilitating discussions and course updates.

**HELPING YOU TO PREPARE WITH CONFIDENCE, AVOID PITFALLS AND PASS FIRST TIME** Supplementing the Official CIMA Learning Systems and Revision Cards the CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions. Each solution provides an in depth analysis of the correct answer, it is ideal for independent study or tutored revision course, helping you prepare with confidence and pass first time. The CIMA Exam Practice Kit includes:

- Exam level questions with type and weighting to match the format of the exam
- Fully worked model answers
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Helps CIMA students to prepare and pass the 2005 syllabus first time \* Practice applying and displaying knowledge so CIMA examiners can award you



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marks \* Provides worked answers to fully explain the correct answer, and analysis of incorrect answers helping CIMA students avoid common pitfalls

Advanced Cost Accounting SBPD Publications

Whether students pursue a professional career in accounting or in other areas of management, they will interact with accounting systems. In all organizations, managers rely on management accounting systems to provide information to deal with changes in their operating environment. This book provides students and managers with an understanding and appreciation of the strengths and limitations of an organization's accounting system, and enables them to be intelligent and critical users of the system. The text highlights the role of management accounting as an integral part of the organization's strategy and not merely a set of individual concepts and computations. An analytical framework for organizational change is used throughout the book to underscore how organizations must adapt to create customer and organizational value. This framework provides a way to examine and analyze the organization's accounting system, and as a basis for evaluating proposed changes to the system. With international examples that bring the current business environment to the forefront, problems and cases to promote critical thinking, and online support for students and instructors, *Management Accounting in a Dynamic Environment* is no mere introductory textbook. It prepares readers to use accounting systems intelligently to achieve organizational success. The authors have identified several cases to accompany each chapter in

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the textbook. These are available through Ivey Publishing: <https://www.iveycases.com/CaseMateBookDetail.aspx?id=434>

Cost Sheet •Materials •Labour •Overheads •Unit Costing, Job Costing, Batch Costing And Contract Accounting •Operating Costing •Process Costing •By-Product And Joint Product •Independent And Integrated Accounting •Reconciliation Of Cost And Financial Accounts •Marginal Costing •Decision Making •Budgetary Control •Material Cost Variances •Labour Cost Variances •Overhead Variances •Sales Variances •Miscellaneous Variances

BPP Learning Media provides the widest range of study materials of any CIMA publisher. Our comprehensive printed materials highlight the areas to focus on for your exams, and our e-Learning products complement the syllabus to improve your understanding.

1. Cost Accounting : Meaning, Importance and Evaluation, 2 .Elements of Cost and Their Classification, 3 .Service/Operating Costing, 4. Marginal Costing and Absorption Costing , 5. Differential Cost Analysis, 6. Recent Development in Cost Accounting, 7. Accent Development in Cost Accounting , 8. Cost Audit.

An excellent book for commerce students appearing in competitive, professional and other examinations. 1. Responsibility Accounting, 2. Business Budgeting, 3. Budgetary Control, 4. Capital Budgeting and Project Appraisal and Feasibility, 5. Standard Costing and Cost Variance Analysis, 6. Marginal Costing System, 7. Break-Even-Point or Cost-Volume Profit Analysis, 8. Decision Accounting and Marginal Costing System, 9. Analysis

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and Interpretation of Financial Statements, 10. Ratio Analysis, 11. Fund-Flow Statement, 12. Cash-Flow Statement (AS-3).

Cost Accounting 1. Cost Accounting—Meaning, Importance and Evaluation, 2. Elements of Cost and their Classification, 3. Materials Control and Valuation, 4. Labour Cost Control, 5. Expenses/Overheads, 6. Overheads—Machine-Hour Rate, 7. Single or Unit or Output Costing, 8. Calculation of Tender Price or Quotation Price, 9. Production Account or Manufacturing Account, 10. Contract Costing, 11. Process Cost Accounting, 12. Reconciliation of Cost and Financial Accounts. Management Accounting 1. Business Budgeting, 2. Budgetary Control, 3. Marginal Costing and Absorption Costing, 4. Break-Even-Point or Cost Volume Profit Analysis, 5. Standard Costing and Cost Variance Analysis, 6. Decision Accounting and Marginal Costing System. SYLLABUS Unit I : Introduction : Meaning, Objectives and Advantages of Cost Accounting, Difference between Financial, Cost and Management Accounting, Cost Concepts and Classifications, Role of Cost Accountant in an Organization. Unit II : Elements of Cost (a) Materials : Material/Inventory Control-Concept and Techniques, Accounting and Control of Purchases, Storages and Issues of Materials, Method of Pricing of Material Issues—FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Treatment of Material Losses. (b) Overhead : Classification, Allocation, Apportionment and Absorption of Overhead. Unit III : Methods of Costing : Unit Costing-Preparation of Statement of Cost,

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Cost Sheet and Quotations, Contract Costing, Process Costing-Process Losses, Joint and By-products, Reconciliation of Cost and Financial Accounts. Unit IV : Budgeting and Budgetary Control : Concept of Budget and Budgetary Control, Objectives, Merits and Limitations, Types of Budgets—Sales Budget, Production Budget, Material Budget and Cash Budget, Fixed and Flexible Budget. Unit V : Standard Costing and Variance Analysis : Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications, Variance Analysis—Material and Labour. Unit VI : Absorption Versus Variable Costing : Distinctive Features and Income Determination. Cost-Volume Profit Analysis : Break-even Analysis, Contribution/Sales Ratio, Margin of Safety, Angle of Incidence. Decision Making—Shut Down or Open, Import or Production, Price Determination, Key Factor—Material, Make or Buy.  
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