

Management Accounting B K Mehta

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, 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.

COST ACCOUNTING Materials Control and Valuation Labour Cost Control Overheads—Machine-Hour Rate Single or Unit or Output Costing Calculation of Tender Price or Quotation Price Production Account or Manufacturing Account Contract Costing Process Cost Accounting Equivalent Production/Valuation of Work-in-Progress Reconciliation of Cost and Financial Accounts Standard Costing and Cost Variance Analysis Management Accounting Financial Statement Analysis and Interpretation of Financial Statements Ratio Analysis Fund-Flow Statement Cash-Flow Statement (AS-3) Break-even Point or Cost-Volume Profile Analysis

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 Statement (As per Accounting Standard-3), 15. Contemporary Issues in Management Accounting, 16. Management Information System and Reporting to Management , 17. Divisional Performance Measurement.

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An excellent book for commerce students appearing in competitive, professional and other examinations. 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, Job Costing and Batch Costing , 11. Process Cost Accounting, 12. Reconciliation of Cost and Financial Accounts , 13. Cost Audit, Examination Paper.

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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.

Unit I : Introduction to Accounting : Management Accounting as an Area of Accounting Objectives, Nature and Scope of Management Accounting, Cost Accounting and Management Accounting. Difference between Management Accounting and Financial Accounting and Cost Accounting. Unit II : Budgeting : Definition of Budget, Essential of Budgeting, Types of Budget Flexible Budget, Functional Budget, Sales Budget, Production Budget. Unit III : Standard Costing and Variance Analysis : Standard Costing as a Control Technique, Variance Analysis Meaning and Importance, Kinds of Variance and Their Uses, Material and Labour Variance. Unit IV : Break Even Analysis : Concept of Cost Volume, Profit Analysis, Break Even Point, Margin of Safety and Break Even Chart. Unit V : Management Reporting : Financial Information System— Need and Importance, Essentials of Good Reporting System.

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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.

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.

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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 Statement (As per Accounting Standard—3), 15. Contemporary Issues in Management Accounting, 16.

Management Information System and Reporting to Management, 17. Divisional Performance Measurement.

Cost and Management Accounting by Dr, B. K. Mehta SBPD Publications (English) SBPD Publications

According to the Latest Syllabus based on Choice Based Credit System (CBCS) for Vinoba Bhave University, Hazaribagh M. Com Semester V. 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 Statement (As per Accounting Standard—3), 15. Contemporary Issues in Management Accounting, 16. Management Information System and Reporting to Management, 17. Divisional Performance Measurement.

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An excellent book for commerce students appearing in competitive, professional and other examinations. 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 Statement (As per Accounting Standard-3), 15. Contemporary Issues in Management Accounting, 16. Management Information System and Reporting to Management , 17. Divisional Performance Measurement.

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The eBooks is authored by proficient Teachers and Professors. The Text of the eBooks is simple and lucid. The contents of the book have been organised carefully and to the point.

According to the Latest Syllabus based on Latest syllabus 2021 B. Com Semester VI. 3. Financial Statement 4. Analysis and Interpretation of Financial Statements 5. Ratio Analysis 6. Fund-Flow Statement 7. Cash-Flow Statement (AS-3) 8. Materials Control and Valuation 9. Inflation Accounting or Price Level Changes 10. Marginal Costing and Absorption Costing 11. Break-Even Point or Cost Volume Profit Analysis 12. Decision Accounting and Marginal Costing System 13. Standard Costing and Cost Variance Analysis

1. Evolution of Management Accounting, 2 .Financial Statement, 3. Analysis and Interpretation of Financial Statements , 4. Ratio Analysis, 5. Fund-Flow Statement , 6. Cash-Flow Statement (As per Accounting Standard-3), 7. Break-Even-Point or Cost Volume Profit Analysis, 8 .Inflation Accounting or Price Level Changes.

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Who can buy? Students pursuing B.Com, BBA, M.Com, MBA and other commerce as well as the students taking professional exam conducted by the Institute of Chartered Accountants. It is according to the syllabus of various universities. Advanced Auditing book is different from all other books. Each topic is addressed in a simple and clear fashion. The book contains the latest approach to the practice and changes in the legislation. The basic motto is to generate interest in the subject in the mind of the students and prepare them for their examinations. The book seeks to provide a thorough understanding of the theoretical and practical concepts of advanced auditing. The book contains the latest information about the subject in a broad manner, sensible way and simple language. Every best effort has been made to include the questions asked in various examinations in different years. The subject matter of this book is prepared scientifically and analytically.

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