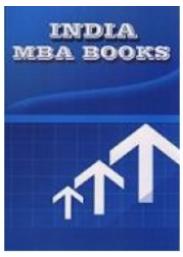
# ACCOUNTING FOR MANAGEMENT



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#### PREVIEW OF CHAPTERS SYLLABUS

### ACCOUNTING FOR MANAGEMENT

Objective: to develop an insight of postulates, principles and techniques of accounting and

utilization of financial and accounting information for planning, and decisionmaking

**Unit-I: Accounting for Management –Nature and Scope – Management Process** and

**Accounting – Financial Accounting Vs Cost Accounting Vs Accounting for Management –** 

**Role of Account in Modern Organization** 

**Unit – II: Financial Accounting System – Generally Accepted Accounting Principles** and

**Accounting Standards Governing Financial Statements – Contents of Profit and Loss Account –** 

**Balance Sheet (Theory only)** 

**Unit- III: Elements of Cost – Cost Sheet Preparation – Absorption Vs Marginal Costing –Cost –** 

Volume – Profit Analysis – Cost Behaviour – Breakeven Analysis – Contribution Approach –

**Profit Planning.** 

Unit-IV: Cost Concepts for Decision making – Decision Making Process – Decision SituationsSales Volume Decisions – Pricing and Special Order Pricing – Make / Buy Decisions – Product

Decisions- Addition, Deletion and Alteration of Mix - Plant Shutdown Decision.

**Unit- V: Budgeting – Types of Budgets – Financial Vs Operation Budgets – Short Term Vs Long** 

Term Budgets – Construction of Cash Budget – Flexible Budget – Master Budget – Management

Control and Budgeting - Performance Budgeting and Zero Based Budgeting.

## **Details**

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