

## M.COM I SEM (1)

### PORTION FOR INTERNAL EXAM – OCTOBER 2018

#### COST AND MANAGEMENT ACCOUNTING

##### MODULE 1: MARGINAL COSTING, ABSORPTION COSTING AND MANAGEMENT DECISIONS

- MEANING OF ABSORPTION COSTING - DISTINCTION BETWEEN ABSORPTION COSTING AND MARGINAL COSTING - PROBLEMS ON BREAKEVEN ANALYSIS - COST VOLUME PROFIT ANALYSIS - BREAKEVEN CHARTS - CONTRIBUTION MARGIN AND VARIOUS DECISION MAKING PROBLEMS

- MANAGERIAL DECISIONS THROUGH COST ACCOUNTING SUCH AS PRICING ACCEPTING SPECIAL OFFER - PROFIT PLANNING - MAKE OR BUY DECISIONS - DETERMINING KEY FACTORS - DETERMINING SALES MIX - DETERMINING OPTIMUM ACTIVITY LEVEL - PERFORMANCE EVALUATION - ALTERNATIVE METHODS OF PRODUCTION, COST REDUCTION & COST CONTROL