

Contents

Paper - 5 _____ Corporate and Management Accounting

	Chapter Name	Page No.
▣→	Study Material Based Contents	5.3
▣→	Syllabus	5.5
1.	Introduction to Financial Accounting	5.7
2.	Introduction to Corporate Accounting	5.79
3.	Accounting for Share Capital	5.113
4.	Accounting for Debentures	5.191
5.	Related Aspects of Company Accounts	5.221
6.	Financial Statements Interpretation	5.243
7.	Consolidation of Accounts as per Companies Act, 2013	5.261
8.	Corporate Financial Reporting	5.291
9.	Cash Flow Statement	5.311
10.	Accounting Standards (AS)	5.357
11.	National and International Accounting Authorities	5.396
12.	Adoption, Convergence and Interpretation of International Financial Reporting Standards (IFRS) and Accounting Standards In India	5.407
13A.	Overview of Cost	5.423
13B.	Material Cost	5.473
13C.	Labour Cost	5.528
13D.	Direct Expenses and Overhead	5.569
14.	Cost Accounting Records and Cost Audit Under Companies Act, 2013	5.612
15.	Budget, Budgeting and Budgetary Control	5.630

16.	Ratio Analysis	5.664
17.	Management Reporting (Management Information Systems)	5.723
18.	Decision Making Tools	5.730
19.	Valuation, Principles and Framework	5.815
20.	Valuation of Shares, Business and Intangible Assets	5.827
21.	Indian Accounting Standards (Ind AS) 102	5.850
22.	Method of Valuation	5.856
▶▶▶▶	Question Paper of December, 2019	5.871
▶▶▶▶	Answer Sheet of December, 2019	5.895