

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	5.82
3.	Accounting for Share Capital	5.120
4.	Accounting for Debentures	5.211
5.	Related Aspects of Company Accounts	5.249
6.	Financial Statements Interpretation	5.274
7.	Consolidation of Accounts as per Companies Act, 2013	5.298
8.	Corporate Financial Reporting	5.331
9.	Cash Flow Statement	5.368
10.	Accounting Standards (AS)	5.420
11.	National and International Accounting Authorities	5.465
12.	Adoption, Convergence and Interpretation of International Financial Reporting Standards (IFRS) and Accounting Standards in India	5.479
13A.	Overview of Cost	5.503
13B.	Material Cost	5.554
13C.	Labour Cost	5.606
13D.	Direct Expenses and Overhead	5.645
14.	Cost Accounting Records and Cost Audit Under Companies Act, 2013	5.687
15.	Budget, Budgeting and Budgetary Control	5.708

16.	Ratio Analysis	5.745
17.	Management Reporting (Management Information Systems)	5.811
18.	Decision Making Tools	5.819
19.	Valuation, Principles and Framework	5.913
20.	Valuation of Shares, Business and Intangible Assets	5.931
21.	Accounting for Share based payments (Ind AS 102)	5.958
22.	Methods of Valuation	5.965
▣▣▣▣▶	Question Paper of June, 2022	5.981
▣▣▣▣▶	Answer Sheet of June, 2022	5.1000