



# PRACTICAL PROBLEMS IN MANAGEMENT ACCOUNTING

H.N.B. Garhwal University,  
Srinagar, B. Com. Semester-VI

---

**Dr. B. P. Agarwal**  
Ex. Head, Department  
of Commerce  
and Management Department  
**Ranchi University, Ranchi**

**Dr. B. K. Mehta**  
Faculty of Commerce,  
Jamshedpur Co-operative College  
Ex. Dean & Head, Faculty of Commerce  
**Jamshedpur Women's College,  
Jamshedpur Kolhan University,  
Chaibasa**

---



**SBPD PUBLICATIONS**



# Contents

<i>Chapter</i>	<i>Page No.</i>
2. Responsibility Accounting .....	1—4
3. Business Budgeting .....	5—43
4. Budgetary Control .....	44—47
5. Standard Costing and Cost Variance Analysis .....	48—73
6. Marginal Costing and Absorption Costing .....	74—85
7. Break-Even-Point or Cost-Volume Profit Analysis .....	86—117
8. Decision Accounting and Marginal Costing System .....	118—144