

Cost and Management Accounting

Dr.A.Krishnan

Professor,

Department of Commerce,

*Vels Institute of Science, Technology and Advanced Studies (VISTAS),
Pallavaram, Chennai, Tamil Nadu, India.*

Dr.K.Kalaiselvi

Associate Professor,

Department of Commerce,

*Vels Institute of Science, Technology and Advanced Studies (VISTAS),
Pallavaram, Chennai, Tamil Nadu, India.*

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Authors: **Dr.A.Krishnan**
Dr.K.Kalaiselvi

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AUTHORS BIOGRAPHY



Dr. A. Krishnan working as a Professor in the Department of Commerce at Vels Institute of Science, Technology and Advanced Studies (VISTAS), Pallavaram, Chennai. He graduated in B.Com., at S.R.N.M. College, Sattur, Tamil Nadu, India. He completed M.Com., & M.Phil., Department of Commerce, Madurai Kamaraj University, Madurai, Tamil Nadu, India. He completed Ph.D. in the Department of Commerce at Madurai Kamaraj University, Madurai, Tamil Nadu, India. He is in teaching profession for more than 23 Years' Experience. He has produced 5 Ph.D. Research Scholars and presently pursuing 8 Scholars. He has published 72 Research Papers in National and International Journals and Presented 65 Papers in National and International Conferences. His main area of interest includes Marketing, Accounting and Finance.



Dr. K. Kalaiselvi is an Associate Professor & Research Supervisor in the Department of Commerce at Vels Institute of Science, Technology & Advanced Studies (VISTAS), Chennai. She has completed M.Com., M.Phil. (Gold Medalist) and Ph.D. from Periyar University, Salem, Tamil Nadu. She has more than 14 Years of Teaching and Research Experience. So far, she has Published more than 85 Research Articles in UGC CARE-listed Journals, Scopus, Conference Proceedings and reputed National and International Journals. Her fields of interest include Human Resource Management, Marketing, Entrepreneurship, Accounting and Finance. She has produced five Research Scholars and is Presently Guiding six Ph.D. Research Scholars. She also Participates in and Presents Papers at various National and International Conferences. She has Published more than 15 Books and Chapters and has Received the Faculty Award for Academic Outreach from Amaravathi Research Academy, Hyderabad, the Best Mentor Award and the Excellence Award from Education Excellence Award in ESN Publications.

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P&L Statement

Revenue	1,358,000
Variable costs	326,000
Variable cost	195,000
Gross Profit	545,000

Break-Even Point

139,094

Budget Allocation

Department	Budget	Actual
Marketing	5,100,000	5,270,000
R&D	560,000	5,700,000
Operations	395,500	558,000
Operations	595,000	5,76,000
Capital	570,000	5,74,000
Client	332,000	1,16,000
R&D Client	10,000	76,000
Other	16,000	22,000
Total	\$391,300	\$599,000

Variance Analysis

Department	Budgeted	Actual
Marketing	530,000	21,80%
Budgeted	19,000	-1,80%
Budgeted	118,000	-1,36%
Actual	8,900	-2,60%
Actual	42,900	-18,30%
Total	335,900	13,30%

Authors
Dr. A. Krishnan
Dr. K. Kalaiselvi

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