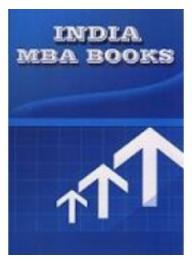
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Unit 2:

Preparation of books of Accounts: Journals, three column cash book, ledgers and trial balance. Depreciation- Straight line and Written down Value Methods.

Unit 3:

Preparation of Financial Statements: Preparation of final accounts of sole traders. Preparation of final accounts of companies, vertical form of financial statements. (Basic problems Final Accounts)

Unit 4:

Analysis of Financial Statements: Ratio Analysis, Preparation of financial statements using ratios, Preparation of Cash flow Statement (only indirect method).

Unit 5:

Emerging issues in Accounting: Human Resource Accounting, Forensic Accounting, Sustainability Reporting -Accounting Standards and IFRS: Nature and significance

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