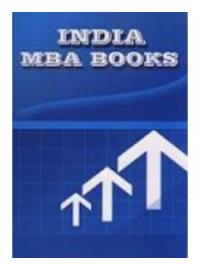
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Accounting- Generally accepted accounting principles, Conventions and Concepts-Balance sheet and related concepts- Profit and Loss account and related concepts-Introduction to inflation accounting- Introduction to human resources accounting.

UNIT II COMPANY ACCOUNTS - Meaning of Company - Maintenance of Books of Account-Statutory Books- Profit or Loss Prior to incorporation- Final Accounts of Company.

Employees stock option- Buy back of securities.

UNIT III ANALYSIS OF FINANCIAL STATEMENTS - Analysis of financial statements -

Financial ratio analysis, cash flow (as per Accounting Standard 3) and funds flow statement analysis.

UNIT IV COST ACCOUNTING - Cost Accounts - Classification of manufacturing costs -Accounting for manufacturing costs. Cost Accounting Systems: Job order costing -Process costing- Activity Based Costing. Costing and the value chain- Target costing UNIT V MANAGEMENT ACCOUNTING - Marginal costing including decision making-Budgetary Control & Variance Analysis - Standard cost system.

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