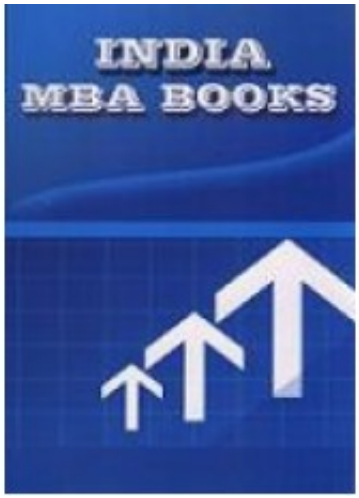
# Accounting for Managers




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**Unit-1 Financial Accounting**: Need for Accounting, Internal and external users of accounting information, Accounting concepts and conventions, Accounting process and System: Nature of accounting ransactions- journal entries and posting into ledger, subsidiary books. Depreciation Methods - Straight Line Method and written Down value method.

**Unit -2 Trial Balance and Final Accounts** - Preparation of trial balance, Preparation of final accounts- Trading and Profit and Loss Account, Balance Sheet. Computerised Accounting - Role of computeriesed accounting, Tally package - features and application.

**Unit -3 Cost Accounting** :- Meaning, objectives, scope, importance and advantages Difference between financial and cost accounting. Cost unit and cost centre; Elements of cost:- Material, Labour and overheads; Preparation of cost sheet Inventory valuation methods (FIFO, LIFO, Simple Average and weighted Average)

**Unit -4 Management Accounting** - Concept, meaning, Definition, Features, Functions., CVP Analysis - Contribution, PV Ratio, BEP, Margin of Safety, Angle of incidence. Decision making based on CVP analysis

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