

# ACCOUNTING FOR MANAGERS



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## **ACCOUNTING FOR MANAGERS**

**Unit -I Financial Accounting-concept, importance and scope, accounting principles, journal, ledger, trial balance, depreciation (straight line and diminishing balance methods), preparation of final accounts with adjustments.**

**Unit -II Analysis and interpretation of financial statements – meaning, importance and techniques, ratio analysis; fund flow analysis; cash flow analysis (AS-3)**

**Unit -III Cost accounting-meaning, importance, methods, techniques; classification of costs and cost sheet; inventory valuation; an elementary knowledge of activity based costing**

**Unit -IV Management accounting- concept, need,**

**importance and scope; Budgetary control- meaning, need, objectives, essentials of budgeting, different types of budgets; standard costing and variance analysis (materials, labour); marginal costing and its application in managerial decision making.**

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