

# ACCOUNTING FOR MANAGEMERS



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## Description

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**ACCOUNTING FOR MANAGEMERS**

**UNIT I**

Meaning and Definition of Accounting-Scope of Accounting; Accounting Principles-

Systems of Recording Business Transactions - Classification of Accounts- Accounting Process and Accounting Cycle- Accounting Equation- Journal-Ledger- Preparation of Trial Balance- Accounting Information - Parties interested in Accounting Information

## **UNIT II**

Preparation and Presentation of Financial Statements-Preparation of Trading and Profit and Loss Account - Balance Sheet. Provisions of the Indian Companies Act Regarding Preparation and Presentation of Financial Statements.

## **UNIT III**

Financial Statement Analysis-Ratio analysis - Rationale and utility of ratio analysis-Classification of Ratios- Calculation and Interpretation of Ratios-Profitability Ratios-Liquidity Ratios-Activity Ratios - Leverage Ratios - Comparative and Common Size Statement Analysis-Ratio Analysis.

## **UNIT IV**

Funds Flow Analysis-Concept of funds flow- Statement of changes in working capital-Funds From Business Operations- Statement of sources and uses of funds-Advantages of funds flow analysis- Cash flow statement as per AS-3.

## **UNIT V**

Modern Accounting Concepts: - Economic Accounting-Production Accounting-Human Resource Accounting- Green Accounting-Social Responsible Accounting-Interactional Accounting Standards

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