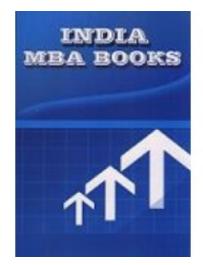
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UNIT-III: Preparation of Final Accounts : Objective and need for preparation of Income Statements- Form and contents of income statements - Preparation of Trading Account, Profit and Loss Account with adjustments. Preparation of Balance Sheet - Objectives and need for balance sheet - form and contents of balance sheet-Preparation of balance sheet with Adjusting Closing Entries relating to Depreciation on Fixed Assets (Straight Line Method and Written Down Value Method), outstanding expenses, prepaid expenses, Income received in advance, accrued income, debtors, creditors and closing stock. (NP)

UNIT- IV: Financial Statement Analysis- : Funds flow analysis - Statement of funds from operations-Preparation of Fundsflow statement. Cash flow analysisStatement of cash from operations -preparation of Cash Flow Statements (NP)

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