

ACCOUNTING FOR MANAGERS



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ACCOUNTING FOR MANAGERS

Unit – I: Introduction to Accounting – Concept – Importance and scope – Generally Accepted Accounting Principles – Objectives, Nature and Scope of Financial accounting. – Cost accounting – Management accounting.

Unit – II: Preparation of Financial statements – Income statement and Balance sheet – Funds flow and cash flow analysis – Inventory valuation and Depreciation.

Unit – III: Cost accounting – Job costing and process costing – Budgetary control process – Zero– base Budgeting – Performance Budgeting.

Unit – IV: Marginal Costing Vs. Absorption Costing – CVP analysis – Standard costing and Variance analysis.

Unit – V: Contemporary Developments – Responsibility accounting – Activity based costing – Reporting to Management