

# ACCOUNTING FOR MANAGERS



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**ACCOUNTING FOR MANAGERS SOLVED PAPERS AND GUESS**

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## **FULLY SOLVED BOOK**

### **ACCOUNTING FOR MANAGERS**

UNIT-I Book-keeping and Accounting – Financial Accounting – Concepts and Conventions – Double Entry System – Preparation of Journal, Ledger and Trial Balance – Preparation of Final Accounts – Trading, Profit and Loss Account and Balance Sheet with adjustment entries, simple problems only - Capital and Revenue Expenditure and Receipts.

UNIT-II Depreciation – Causes – Methods of Calculating Depreciation – Straight Line Method, Diminishing Balance Method and Annuity Method - Ratio Analysis – Uses and Limitations – Classification of Ratios – Liquidity, Profitability, Financial and Turnover Ratios – Simple problems only.

UNIT-III Funds Flow Analysis – Funds From Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital and Funds Flow Statements – Uses and Limitations - Cash Flow Analysis – Cash From Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds flow and Cash Flow – only simple problems

UNIT-IV Marginal Costing - Marginal cost and Marginal costing - Importance - Break-even Analysis - Cost Volume Profit Relationship – Application of Marginal Costing Techniques, Fixing Selling Price, Make or Buy, Accepting a foreign order, Deciding sales mix.

UNIT-V Cost Accounting - Elements of Cost - Types of Costs - Preparation of Cost Sheet – Standard Costing – Variance Analysis – Material Variances – Labour Variances – simple problems related to Material and Labour Variances only

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