

Paper - V
**Company Accounts and
Management Accounting**

Unit-1

Statutory record to be maintained by a company Accounting for share capital transaction issue of shares at par, at premium and discount; forfeiture and reissue of shares, buy-back in balance sheet; rights issue. Issue of debentures accounting treatment and procedure redemption of debentures; conversion of debentures into shares.

Unit-2

Preparation and presentation of final accounts of joint stock companies as per company law requirements; provisions and reserves; determination of managerial remuneration; Appropriation out of profits; transfer of profits to reserves; payment of dividend, transfer of unpaid dividend to investor education and protection fund; bonus shares and payment of interest out of capital.

Unit-3

Objectives of management accounting-meaning nature and scope; role of management accountant, tools and techniques of management accounting distinction between financial accounting and management accounting.

Unit-4

Analysis and interpretation of financial of statements-nature, objective; latest trends in presenting financial data; importance and limitations, types and tools of financial statement analysis; accounting ratios; ratio analysis, uses of ratios. Classification of ratios, advantages of ratio analysis. Limitation of ratio analysis.

Unit-5

Cash flow statements-Classification of cash flows. Preparation and usefulness founds flow statement-preparation and usefulness.