

ALLIED COURSE – VI – ACCOUNTANCY-IV

UNIT – I

Financial statements – nature – limitations – analysis and interpretation – financial tools – common size statement – balance sheet – comparative income statement – balance sheet – trend analysis.

UNIT – II

Accounting ratio – meaning – uses – limitation – classification of ratios – balance sheet ratios – profit and loss ratios and combined ratios – leverage ratio operating leverage and financial leverage.

UNIT – III

Cash flow statement – meaning – objectives uses – funds flow statement – objectives – uses difference between cash flow and fund flow analysis – difference between fund flow statement and income statement.

UNIT – IV

Co-operative system of accounts – books of account forms an preparation different statements, final accounting and balance of credit co-overdrives – agricultural credit societies – central – co-operative banks – urban co-operative banks.

UNIT – V

Account for banking companies – double account – final accounts & electricity companies.

BOOKS RECOMMENDED:

1. M.C. Shukla – Advanced Accounts.
2. Jain & Narang – Advanced Accounts
3. R.L. Gupta - Advanced Accounts
4. O.R. Krishnaswamy – Co-operative Accounts keeping
5. K. Banerjee - Co-operative Book – keeping