



Financial Analysis for Management Decisions

By S. Rajitha Kumar, M. Sarngadharan

PHI Learning. Paperback. Book Condition: new. BRAND NEW, Financial Analysis for Management Decisions, S. Rajitha Kumar, M. Sarngadharan, At the outset, the book deals with the basic concepts of all the three branches of accounting - financial accounting, cost accounting and management accounting - and explains the meaning of various financial statements such as profit and loss account, balance sheet, statement of retained earnings and statement of changes in financial position. Apart from discussing the tools used for the analysis of financial statements, this text includes discussions on accounting ratios, including ratios for measuring liquidity, solvency, activity and profitability. Besides, the techniques of identifying flow of funds from a transaction, and the preparation and uses of fund flow statement, comparison of fund flow statement with income statement and balance sheet as well as the limitations of fund flow analysis are also described. Finally, this book discusses preparation and uses of cash flow statement based on traditional approach and on Accounting Standard (AS-3). KEY FEATURES : Incorporates solved illustrations and unsolved practical problems to help students understand the subject. Includes key words at the end of each chapter to clarify the concepts. Contains chapter-end exercises for practice.



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