



S.Y.B.COM.

SEMESTER - III (CBCS)

FINANCIAL ACCOUNTING
AND AUDITING
(INTRODUCTION TO
MANAGEMENT ACCOUNTING)



SUBJECT CODE : UBCOMFSIII.2.1

CONTENTS

Unit No.	Title	Page No.
MODULE - I		
1.	Introduction to Management Accounting	01
2.	Analysis and Interpretation of Financial Statements	10
3.	Tools of Analysis of Financial Statements	38
MODULE - II		
4.	Ratio Analysis and Interpretation - I	56
5.	Ratio Analysis and Interpretation - II	78
MODULE - III		
6.	Working Capital Management - I	95
7.	Working Capital Management - II	105
MODULE - IV		
8.	Capital Budgeting	120

