

**UDHNA CITIZEN COMMERCE COLLEGE &  
SPB COLLEGE OF BUSINESS ADMINISTRATION &  
SMT. DIWALIBEN HARJIBHAI GONDALIA COLLEGE OF BCA & I.T.**  
(Managed by: Udhna Academy Education Trust, Surat)

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## **Syllabus - Internal Test 2025-26**

### **T.Y.B.Com. (Semester: 5)**

#### **Subject: Advanced Accounting & Auditing 6**

Unit	
1.	Management Accounting
2.	Analysis of Financial Statements
3.	Methods of Financial Statement Analysis: 3.1 Ratio Analysis 3.2 Fund Flow Statement 3.3 Cash Flow Statement (as per AS 3)