**CII – IL FUNCTIONAL EXCELLENCE COURSE COMPONENTS**

**EM-13: FINANCIAL ACCOUNTING**

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| **BLOCK** | **UNIT NOs** | **UNIT TITLE** |  |
| **I** |  | **INTRODUCTION TO FINANCIAL ACCOUNTING** |  |
|  | 1 | Evolution of accounting |
|  | 2 | Indian and international accounting standards |
|  | 3 | Recording transactions |
| **II** |  | **UNDERSTANDING FINANCIAL STATEMENTS** |  |
|  | 4 | Profit and loss statement |
|  | 5 | Balance sheet |
|  | 6 | Cash flow statement |  |
| **III** |  | **ANALYSIS OF FINANCIAL STATEMENTS** |  |
|  | 7 | Internal control systems |
|  | 8 | Income statement and balance sheet analysis |
|  | 9 | Cash flow analysis |  |
| **IV** |  | **INTRODUCTION TO FINANCIAL MANAGEMENT** |  |
|  | 10 | Capital budgeting |
|  | 11 | Working capital management |
|  | 12 | Investment management |  |
| **V** |  | **PRESENTATION OF STATEMENTS** |  |
|  | 13 | Disclosures and compliance with Companies Act and SEBI regulations |