



Prahladrai Dalmia Lions College of Commerce & Economics
ISO 9001:2015

B.Com (ACCOUNTING AND FINANCE)


Syllabus for Class Test, (CIA), AUGUST, 2023

SYBAF SEMESTER III

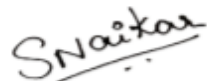
Date - 21/07/2023

Sr. No.	Name of the Course	Name of the Professor	Portion/ syllabus
1	Financial Accounting-III	Prof. Vibha Bhavsar	Chapter 1- Partnership Final Account based on Adjustment of Admission or Retirement /Death of a partner during the year *simple final accounts questions to demonstrate the effects on final account when a partner is admitting during the year or when partner Retires /Dies during the year
2	Cost Accounting-II	Prof. Sailee Shringarpure	MODULE 1- Classification of Costs and Cost Sheet Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet.
3	Direct Taxation -I	Prof. Rahul Yadav & Prof. Shaji Kutty	Definitions u/s – 2 : Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income Income From House Property : Section 22 – 27, Including Section 2 – Annual Value

4	Business Law-II	Prof. Malvika Khajuria	a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership
5	Foundation Course -III	Prof. Sarita Jha	An Overview of the Financial System Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries
7	Business Economics-II	Dr. Neha Chitlangia	Module 1: Ch-1- Meaning, Scope and Importance of Macroeconomics. Ch-2- Circular flow of



Prof. Sailee Shringarpure
BAF Co ordinator
DI/N-STD/GEN/00



Prof. Subhashini Naikar
Vice Principal - SFC



Prof. (Dr.) Digambar N. Ganjewar
Principal

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