



## Prahladrai Dalmia Lions College of Commerce & Economics

ISO 9001:2015

[B.Com \(ACCOUNTING AND FINANCE\)](#)

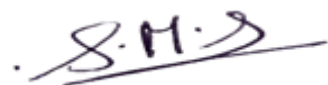
Syllabus for Class Test, (CIA), AUGUST, 2023

TYBAF SEMESTER V

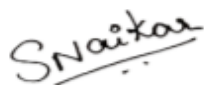
Date - 21/07/2023

Sr. No.	Name of the Course	Name of the Professor	Portion/ syllabus
1	FINANCIAL ACCOUNTING - VI	Prof Rahul Yadav	Chapter Valuation of Goodwill and share and basic on banking company
2	MANAGEMENT & ITS APPLICATIONS	Prof. Sneha Hathi	Module 1 - Marketing Management (Marketing Mix, Product, Price, Promotion , Place), Online Marketing, Integrated marketing Communication
3	COST ACCOUNTING - III	Mr. Pankaj Jain	Operating costing(Transport Costing and Hotel costing) , Theory on Process costing
4	INDIRECT TAXATION - II ( PAPER IV)	Prof. Satish Pandey & Prof. Sailee Shringarpure	<p>MODULE 1 &amp; 2-Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)</p> <p>Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.</p> <p>GST Council and GST Network</p> <p>Definitions under CGST Act</p> <p>2 Levy and Collection of GST</p> <p>Charge of GST, Levy and Collection GST.</p>

5	<b>FINANCIAL MANAGEMENT - II</b>	<b>Prof. Pankaj Singh</b>	<p>Introduction - Capital Budgeting Process, Project Classification and Investment Criteria.</p> <p>Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)</p> <p>Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems</p> <p>Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.</p>
6	<b>FINANCIAL ACCOUNTING - V</b>	<b>Prof. Rahul Pandya &amp; Prof. Durgesh Kenkre</b>	Buy back of shares



**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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