



**Prahladrai Dalmia Lions College of Commerce & Economics**

ISO 9001:2015

**B.Com (ACCOUNTING AND FINANCE)**

**Syllabus for Class Test, (CIA), APRIL, 2022**

**FYBAF SEMESTER II**

Date - 17/03/2022

Sr. no.	Name of the course	Name of the Professor	Portion/ syllabus
1	Financial Accounting - II	Prof. CA. Durgesh Kenkre and Prof. Rahul Pandya	Consignment Accounts- Theory and simple problems and A/c of Incomplete Records (Theory & Practical Problems)
2	Auditing- II	Prof. Sailee Shringarpure and Prof. Priyanka Radhakrishnan	Module I- Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit • Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud • Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit • Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair • Accounting Concepts Relevant to Auditing Materiality, Going Concern Audit.
3	Innovative Financial Service	Prof. Sneha Hathi	Module 1 - Introduction to Traditional Financial Services - Financial Services - Factoring and Forfeiting - Bill Discountings
4	Business Mathematics	Prof. Rahul Yadav	UNIT I Ratio, proportion, variation, percentage. UNIT II Profit and loss, discount, and commission and brokerage
5	Business Law - I	Prof. Poonam Sharma and Prof. Karishma Meghani	UNIT-I-Contract Act, 1872- Chapters 1-5. 1-Nature of Contract, 2-Consideration, 3-Capacity to Contract, 4-Free Consent, 5- Legality of Considerations & Objects & Void Agreements
6	Business Communication - II	Prof. Shipli Dey	Unit 2: Group Discussion & Interviews
	<i>S.H.S</i>	<i>S.Naikar</i>	<i>K.Mane</i>
	Prof. Sailee Shringarpure	Prof. Subhashini Naikar	Dr. Kiran Mane
	BAF Co ordinator	Vice Principal - SFC	I/C Principal
	DI/TT-IT/TLP/00		