



Prahladrai Dalmia Lions College of Commerce & Economics ISO 21001:2018
B.Com (Accounting & Finance) Syllabus for Class Test, (CIA), August 2026
FYBAF SEMESTER - I- NEP

Date : 24/07/2026

Sr. No.	Name of the Course	Name of the Professor	Portion/ syllabus
1	Financial Accounting - I	Ms. Vibha Bhavsar and Mr. Satish Pandey and Ms. Ruchira Prabhutendolkar	Capital and Revenue : income and expenditure , Meaning and classification of Capital, revenue : expenditure and receipts, profit and loss Inventory Valuation : Methods of stock valuation as per AS 2 FIFO and Weighted Average method
2	Auditing - I	Dr. Sailee Shringarpure	Unit 1: Introduction to Auditing 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. Unit II- Principles of Audit
3	Environmental Management & Sustainable Development -I	Ms. Shalini Chauhan	Unit I: Ecosystems, Biodiversity and Conservation: Introduction, structure, and function of ecosystems; Energy flow: food chains, food webs and ecological succession, Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India. India as a mega-biodiversity nation; Endangered and endemic species of India 3. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
4	Indian Economic Policy- II	Dr. Neha Chitlangiya	Module II : External Economic Policy Foreign policy of India : Objectives & Principles of India's foreign policy, India and Saarc

5	Vocational Skills in Accounting & Finance -I	Mr. Aadity Mahyavanshi	Introduction to Excel, Understanding the Excel interface: Tabs and its function. Basic Excel functions and formulas: Arithmetic Operations, SUM Function, Average Function, MAX/MIN Function, Count Function. Formatting in Excel: Table, Rows and Layout.
6	Vocational Skills in Accounting & Finance -II	Mr. Pankaj Jain	Budgeting Theory , Flexible Budget
7	Indian Constitution	Dr. Malvika Khajuria	Features, Significance, Sources, Basic Features of Indian Constitution and Preamble
8	Indian Knowledge System	Ms. Mona Sheth	1. Introduction to IKS (What is knowledge System, Characteristic Features of Indian Knowledge System) 2. Why IKS? (Macaulay's Education Policy and its impact, Need of revisiting Ancient Indian Traditions) 3. Scope of IKS (The Universality of IKS (from Micro to Macro), development form Earliest times to 18th Century CE) 4. Tradition of IKS (Ancient Indian Education System: Home, Gurukul, Pathashala, Universities and ancient educational centres)

			
Mr. Pankaj Jain	CA. Durgesh Kenkre	Ms. Subhashini Naikar	Prof. (Dr.) D. N. Ganjewar
(Coordinator)	(Exam Convener)	(Vice- Principal, SFC)	(Principal)