



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

**ISO 9001:2015**

**B.Com (Accounting & Finance)**


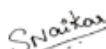

**Syllabus for Class Test, (CIA), November, 2021**

**Date:30th October, 2021**

**FYBAF SEMESTER -I**

No.	Name of the Faculty	Subject	Syllabus for PCT
1	Prof.Sailee Shringarpure	Cost Accounting -1	<b>Module - 1 Introduction to Cost Accounting Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System.</b>
2	Prof.Shilpi Dey	Business Communication-1	<b>Module 1: Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication Channels and Objectives of Communication: Channels Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given) Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</b>

3	Prof. Sarita Jha	Business Environment - 1	Business and its Environment a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis, Business and Society a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business
4	Prof. Aarti Singh and Prof. Sangeeta Kumta	Business Economics- 1	Chapter 1- Introduction to Business Economics Chapter 2- Market Demand & Supply Chapter 3- Demand Function Chapter 4 - Elasticity of Demand
5	Prof. Jigna Makwana	Financial Management-1	MODULE 1 Introduction to FM, Meaning of Finance, Business Finance, Financial Management, Importance, limitation, Scope, Functions & Objectives of Financial management, Functions of CFO, Tools of financial management, Profit maximisation & wealth maximisation, Accounts Vs Finance MODULE 2 The Time value of money, Discounting , Compounding , Present value, Future Value, Annuity, Practical problem

6	Prof. Satish Pandey	Financial Accounting -1	<b>Module 1 :Accounting Standards Issued by ICAI and Inventory Valuation, Accounting Standards:</b> <b>Concepts, Benefits, Procedures for Issue of Accounting Standards</b> <b>Various AS:AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies</b> <b>(d)Disclosure ofChange in Policies(e) Illustrations</b> <b>AS – 2: Valuation of Inventories (Stock)(a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure inFinal Account(e) Explanation with Illustrations,</b> <b>AS – 9: Revenue Recognition(a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods</b> <b>(d) Rendering of Services (e) Effects ofUncertainties (f) Disclosure (g) Illustrations</b> <b>Inventory Valuation</b> <b>Meaning of Inventories, Cost for Inventory Valuation, Inventory Systems : Periodic Inventory System and Perpetual Inventory System</b> <b>Valuation: Meaning and Importance, Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average MethodComputation of Valuation of Inventory as on Balance Sheet Date. Module 2: Final Accounts , Expenditure</b> <b>a) Capital (b) Revenue, Receipts</b> <b>a) Capital (b) Revenue</b>
			
	<b>Prof. Sailee Shringarpure</b>	<b>Prof. Subhashini Naikar</b>	<b>Dr. Kiran Mane</b>
	<b>BAF Coordinator</b>	<b>Vice Principal SFC</b>	<b>I/C Principal</b>
Sunder Nagar, Swami Vivekanand Road, Malad (West), Mumbai – 400064.			
Tel.: +912228725792 ◊ 28732270 ◊ E-mail: dalmialionscollege@gmail.com			
Website: <a href="http://www.dalmialionscollege.ac.in">www.dalmialionscollege.ac.in</a>			