

Prahladrai Dalmia Lions College of Commerce & Economics ISO 21001:2018

B.Com (ACCOUNTING AND FINANCE)

Syllabus for Class Test, (CIA), JANUARY, 2026 FYBAF SEMESTER - II- NEP

Date - 16/12/2025

Sr. No.	Name of the Course	Name of the Professor	Portion/ syllabus
1	Financial Accounting - II	Mr. Hitesh Sharma & Mr. Satish Pandey	Fire Insurance Claim, Branch accounting
2	Auditing - II	Dr. Sailee Shringarpure	Unit I: Auditing Techniques □ Test Check- Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be considered, When Test Checks can be used, Advantages, Disadvantages and Precautions. □ Audit Sampling- Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results, Auditors Liability in conducting Audit based on Sample. □ Internal Control- Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control. Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries, Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.
3	Business Law I (The Indian Contract Act 1872)	Dr. Malvika Khajuria	Definition of Contract and agreement, Essentials of Valid contact, Classification of contracts. Offer and Acceptance - Rules for valid Offer and Acceptance, types of offer, Distinguish between offer and invitation to offer and revocation of offer and acceptance
4	Environmental Management & Sustainable Development -II	Ms. Mona Sheth	Understanding pollution: Production processes and generation of wastes; Assimilative capacity of the environment; Definition of pollution; Point sources and non-point sources of pollution. Air pollution: Sources of air pollution; Primary and secondary pollutants; Criteria pollutants- carbon monoxide, lead, nitrogen oxides, ground-level ozone, particulate matter and Sulphur dioxide; Other important air pollutants- Volatile Organic compounds (VOCs), Peroxyacetyl Nitrate (PAN), Polycyclic aromatic hydrocarbons (PAHs) and Persistent organic pollutants (POPs); Indoor air pollution; Adverse health impacts of air pollutants; National Ambient Air Quality Standards. Water pollution: Sources of water pollution; River, lake and marine pollution, groundwater pollution; water quality parameters and standards; adverse health impacts of water pollution on human and aquatic life. Soil pollution and solid waste: Soil pollutants and their sources; Solid and hazardous waste; Impact on human health. Noise pollution: Definition of noise; Unit of measurement of noise pollution; Sources of noise pollution; Noise standards; adverse impacts of noise on human health. Thermal and Radioactive pollution: Sources and impact on human health and ecosystems.
5	Introduction to the Capital Market of India	Dr. Sneha Hathi	Definition and basic concepts: Capital market, investors, traders, brokers, shares, debentures, bonds Primary Market (IPO) and Secondary Market
6	Law Related to Intellectual Property Rights	Ms. Poonam Sharma	Unit 1-Nature, concept and General Principles of IP and Unit 3- Copyright

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