



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS




ISO 9001 : 2015 Certified

NOTICE

Date: 29th January, 2022

TYBIM - SEMESTER VI

PCT SYLLABUS

Sr Nos	Subjects	Module	Topic covered
1	Project Mgmt	1 & 2	Basics Of Project Management; Project Identification And Selection; Organisational Structure And Organisational Issues
2	Auditing	1	CHAPTER 1 TO 4. Introduction to Auditing-Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. Principles of Audit – Integrity, Objectivity, Independence, Skills, Competence, Work performed by others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.
3	IF-II	1 & 2.1	MODULE 1:- Meaning of BOP , Components, International Monetary system, Gold standard, Bretton wood system, Background, Reasons of failure, Smithsonian agreement, PEGGING, Hard peg , soft peg, Exchange Rates - Fixed exchange Rate , Flexible Exchange Rates, Managed & free float MODULE 2.1:- Market and market participants, Structure of FOREX Market
4	CG	1 & 2	Module 1:- Introduction to Corporate Governance- Definition & Conceptual Framework of Corporate Governance , Business Ethics- an important dimension to corporate governance, Fair and Unfair Business practices. Theoretical basis of Corporate Governance, Good Corporate Governance, Obligations Towards society and stake holders, theories underlying Corporate Governance (Stakeholders theory and Stewardship theory, agency Theory, separation of ownership and control, Corporate Governance mechanism:- process , Indian Model, OECD. Module 2:- Genesis of Corporate Governance in India. Introduction, Principles - Arthashastra and good governance in Ancient India , Protection of Interest of customer and investors, Historical perspective of corporate governance and issues in corporate governance , Values- Meaning , Types
5	MB-II	1	1. Factoring: Concept, Nature and Scope of Factoring, Forms of Factoring , Factoring vis-à-vis Bills Discounting , Factoring vis-à-vis Credit Insurance, Factoring vis-à-vis Forfeiting, Evaluation of a factor , Evaluation of factoring, Status of Factoring in India. 2. Securities
			
Prof. Pankaj Jain			Prof. Subhashini Naikar
(Coordinator)			(I/c Principal)
			
			Dr. Kiran Mane
			(Vice- Principal, SFC)

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