



Prahladrai Dalmia Lions College of Commerce & Economics

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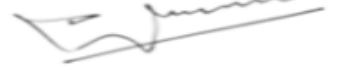
B.Com (Investment Management)

Syllabus for Class Test, (CIA), August 2026

TYBIM SEMESTER V

No.	Name of the Faculty	Subject	Syllabus for PCT
1	Mr. Hitesh Sharma	Corporate Accounting for Investment Decisions	Valuation of Goodwill and shares
2	Mr. Satish Pandey	Introduction to Indirect Taxation & GST Framework	Basic introduction under GST, Problems of earlier laws, Practical problems on Net tax liability, Section 7 Supply, Section 8 Composite and Mixed Supply
3	Ms. Naini Mandal	Foundations of Indian Knowledge Systems in Finance	Unit: 3 Indian concept of wealth(Dhana, Lakshmi, Artha)
4	Ms. Mansi Bafna	Credit Risk Management	Module 1- Unit 1: Introduction to Credit Risk, Unit 2: Credit Risk Environment and Principles
5	Mr. Sandeep Rawool	Auditing and Assurance	Module 1 Foundations of Auditing and Assurance - Meaning, nature and scope of auditing Objectives of audit and inherent limitations Need for audit and benefits to stakeholders Assurance engagements: reasonable vs limited assurance Role of auditor, independence and professional ethics Engagement standards and quality control (SA 200 – overview)

6	Jigna Makwana	Venture Capital	Module 1- Introduction to Venture Capital, Meaning and Evolution of Venture Capital-Definition, historical development, and the role of VC in coonomiof, Types of Venture Capital Funch Farly e Capital Funds Early-stage funds, fund growth funds, corporale venture capital, govemmera-backed funds, and sector-specific VC. VC Ecosystem in India Role of SEBI, DPUT, incubators, accelerators, angel networks, and key trends shaping the Indian VC market. Comparison with Other Financing Sources Differences between VC, private equity, bank loans, crowdfunding, and angel investing
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Ms. Mansi Bafna	CA. Mr Durgesh Kenkre	Ms. Subhashini Naikar	Prof.(Dr). D.N.Ganjewar
Co-ordinator	Exam Convener	(Vice-Principal, SFC)	Principal