



Prahladrai Dalmia Lions College of Commerce & Economics

ISO 21001:2018

B.Com (Banking and Insurance)

Syllabus for Class Test, (CIA), August 2026

SYBBI SEMESTER -III

No.	Name of the Faculty	Course (Subject)	Syllabus for PCT
1	CA Durgesh Y. Kenkre	Financial Decision Making	Module 4: Decision making tools (Unit 7 and Unit 8 in full) and Module 2: Revenue management in Banking and Insurance (Only Unit 3)
2	Ms. Namrata Murugeshan	Basics of Service Sector	Module 1 - Concept of services (Full)
3	Dr. Ms. Sailee Shringarpure	Direct Tax	Module 1: Fundamentals of Direct Taxation Unit 1: Introduction to Direct Taxes: Meaning and Scope of Direct Taxes & key terms/concepts, Differences Between Direct and Indirect Taxes, Tax Structure in India: Central, State, and Local Taxes, Role of Direct Taxes in Economic Development Unit 2: Income Tax Act, 1961 – Basic Concepts: Residential Status and Tax Incidence Income Tax Authorities and Their Powers, Heads of Income Under Income Tax Act, Agricultural Income and Its Tax Treatment. Module 2: Computation of Income and Tax Liability Unit 3: Income from Salary and House Property: Components of Salary and Taxability, various Deductions, Income From House Property: Self-Occupied vs. Let-Out Property, Computation of Taxable Salary and House Property Income.
4	Mr. Aditya Mahyavanshi	Mathematics for Industry & Management- I	Module 1: Elements of Linear Programming – I "Introduction to Operations Research, Aspects of Decision Making, Objective of Operations Research, Definition and Characteristic of Operations Research, Scope of Operations Research. Introduction to Linear Programming Models, Properties of Linear Programming Models, Basic Assumptions, Terminology, General LPP & Dual.
5	Ms. Poonam Sharma	Laws governing Banking & Insurance	Unit 1: Banking Regulations and Governing Acts: Banking Regulation Act, 1949, Reserve Bank of India Act, 1934, Negotiable Instruments Act, 1881

(CA Durgesh Y. Kenkre)
(Coordinator)

(Ms. Subhashini Naikar)
(Vice-Principal, SFC)

(Prof. (Dr.) Digambar N. Ganjewar
(Principal)

Date: 31st July, 2026.

DI/N-STD/GEN/00