



Prahladrai Dalmia Lions College of Commerce & Economics

ISO 21001:2018

B.Com (Banking and Insurance)

Syllabus for Class Test, (CIA), August 2025

SYBBI SEMESTER -III

No.	Name of the Faculty	Course (Subject)	Syllabus for PCT
1	CA Durgesh Y. Kenkre	Financial Decision Making	Unit 1: Fundamentals of Management Accounting: Definition, Scope, and Importance, Role of Management Accounting in Decision-Making, Difference between Financial Accounting and Management Accounting and Unit 2: Financial Statements and Analysis: Understanding Balance Sheets, and Income Statements
2	Ms. Ruhi Main	Basics of Service Sector	Module:1 Introduction: Meaning, Characteristics, Scope, and Classification of Services – Importance of the Service Sector in India. Marketing Mix Services: Consumer Expectations, Services Mix – Product, Place, Price, Promotion, Process of Service Delivery, Physical Evidence, and People. Service Strategies: Market Research and Service Development Cycle, Managing Demand and Capacity, Opportunities and Challenges in the Service Sector.
3	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
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, Maximization and Minimization Models.
5	Ms. Poonam Sharma	Laws governing Banking & Insurance	Module 1: Unit 1: Banking Regulation Act, 1949 & Reserve Bank of India Act, 1934

(CA Durgesh Y. Kenkre)
(Coordinator)

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

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

Date: 23rd July, 2025.

DI/N-STD/GEN/00