Hindi Vidya Prachar Samiti's

Ramniranjan Jhunjhunwala College

of Arts, Science & Commerce

(Empowered Autonomous College)

Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for S.Y.B.Com. (B & I)

Program: B. Com Banking and Insurance

Program Code: RJCUBBI

Course Code: RJMINBBI231 & RJMINBBI232

RJMINBBI241 & RJMINBBI242

(REVISED in 2025-26 in alignment with the NEP2020 facilitating the inter-and multidisciplinary learning and multiple entry and exit of the students)

Level 5.0

(CBCS 2025-26)

THE PREAMBLE

Why B.Com. in Banking and Insurance?
With the increasing popularity and demand for the financial services sector in India, the sector also required trained professionals or specialists who can handle various tasks in the financial services industry.
The course offers to enrolled candidates:

- Knowledge of different aspects of Banking and Insurance.
- Thorough understanding of the practical application of the theory.
- Advanced lessons in:
  1. Business Communication
  2. Business Economics Paper
  3. Environmental Studies
  4. Accountancy & Financial Management
  5. Mathematical & Statistical Techniques.

The discipline is about concepts such as:

- Risk-coverage or protection against various hazards of life.
- Financial contracts that bind two people to certain responsibilities which is known as Policy.
- Policy-holder and insurer relationship.

B.Com. in Banking and Insurance: Who should opt?
Ideal candidates for the course would possess:

- Good communication skills.
- Ability to handle customers.
- Basic knowledge about the industry.
- Specialization in certain areas like credit appraisal skills.
- Skills to manage huge loan files and foreign exchange.

Why B. Com (Banking & Insurance) at RJ?

With the B. Com. in Banking and Insurance is a 3-year full time undergraduate course which is divided into 6 semesters.

The curriculum at RJ has been designed to create trained professionals who can:

- Handle various financial activities associated with banking and insurance sectors.
- Operate efficiently in the Banking and Insurance environment in the financial service sector.
- Handle various technologies employed in the field of Banking and Insurance.

The course offers to eligible candidates (both theoretical and practical insights into):

- Theoretical and application-based knowledge in the banking and financial sector.
- Management and analytic skills to work with various financial tools, such as:
    1. Regulatory agencies
    2. Global markets.

- **lessons in:**
    1. Lending finance
    2. Bank management
    3. Investing
    4. Commercial, public and private banking
    5. Customer service skills

- For professionals working with loans, the Loan Review Certificate program offered by the Bank Administration Institute can be pursued.
- Financial bankers who meet the required experience and education can take the exam needed to earn the Certified Mortgage Banker credential issued by the Mortgage Bankers Association.
- Students seeking a career in the banking industry can complete a Bachelor's degree program in business administration.
- The average annual course fee in India ranges between INR 14,000 to 10 lakhs, depending upon the institute offering the course.
- The average salary offered in India to successful graduates of the course ranges between INR 2 to 20 lakhs, depending upon the candidate’s expertise in the field.

Programme Outcome

Programme outcome refers to the overall characteristic an individual is supposed to acquire on the completion of the three-year degree program in B. Com (Banking & Insurance). The knowledge and skills acquired, while pursuing the course is applicable beyond the discipline and also applicable in various practical aspects of life. After successful completion of the course, students will be able to enhance them.

- Critical thinking: capability to generate an analytical frame of mind in terms of application of concepts, theories and methods, formulate questions and quest to seek solutions to the problems.
- Analytical skills: ability to evaluate the problems, identify the logical flaws, skilful application of research methods and generate and understand data sets.
- Problem solving capacity: capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems.
- Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
- Moral and ethical awareness: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work.
- Digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data

PROGRAM SPECIFIC OUTCOMES FOR B. COM (BANKING & INSURANCE)

The following program specific outcome of B. Com (Banking & Insurance) is:

- To develop core competency in the discipline of Finance and Commerce
- To understand the fundamental concepts, pertaining to Financial services and financial markets
- To understand and evaluate the functioning of various investment avenues available.
- To expose the students to the concept and procedures and practices of accounting and taxation system in India.
- To train the students in understanding the Accounting concepts, practical application of the same.
- To expose the students to the interdisciplinary modules to demonstrate the interconnectedness of the discipline with other subjects.
- To understand the national interests of India in comprehensive terms and Indian endeavours and response to emerging challenges in the financial system and issues in a fluid and dynamic global scenario.
- To demonstrate critical, innovative, and out of box thinking on the Financial System.
- To develop excellent writing skills and articulations following ethical norms of scholarship and academic writings.
- To develop digital literacy, research temperament, and research skills.

B. Com (Banking & Insurance) Programme Specific Outcomes Descriptors

	FYBBI Paper I Sem		FYBBI Paper II Sem		FYBBI Paper III / VII Sem		SYBBI Paper V Sem		SYBBI Paper VII Sem		TYBBI Paper III Sem		TYBBI Paper V Sem	
	I	II	I	II	I	II	III	IV	III	IV	V	VI	V	VI
Disciplinary knowledge	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
Critical Thinking	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
Ethical values	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
Gender sensitivity	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
Social skills	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
Research Skills	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
Team Work	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
Digital learning	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔

PROGRAMME SPECIFIC (OUTCOMES PSOs) FOR BBI BACHELOR IN BANKING & INSURANCE

Sr. No	The Students will be able to:
PSO1	Explain, evaluate and interpret the terminology and concepts related to banking & insurance and finance.
PSO2	Apply fundamental accounting knowledge to analyse and interpret relevant accounting and financial statements
PSO3	Identify, compare and analyse the characteristics, structure, functioning and performance of banking and insurance companies.
PSO4	Demonstrate the capability to work independently in the related fields/areas Integrate and communicate qualitative and quantitative information to the community at large
PSO5	Will gain the knowledge, skills and attitude of managing banking and finance at the end of the degree course.

Revised NEP Syllabus of Courses of B.Com. (Banking & Insurance) Programme at Semester III with effect from the Academic Year 2025-26

Minor (Mandatory)

SEMESTER	III
Subject:	Mutual Funds
Paper Code:	RJMINBBI231
Credits:	03
Duration	45

		L	Cr
SEMESTER III		**L**	**Cr**
Minor-Mutual Funds	**Paper Code:** RJMINBBI231	45	3
UNIT I		15	
Introduction to Mutual Fund		,	
A	History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.		
B	**Legal Framework** - Role of regulatory agencies for Mutual funds – SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board, Department of Company's affairs, Registrar of Companies MF guidelines on advertisement , Accounting , Taxation and Valuation norms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.		
UNIT II		15	
	Classification of Mutual Fund		
	• Types of Mutual Fund- (introduction and Characteristics) • Functional/Operational – Open ended, close ended, Interval • Portfolio – Income, Growth, Balanced, MMMF • Geographical/ Location – Domestic, Offshore • Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning & Systematic Transfer Plan.		

B	Portfolio Maturity, Calculations of NAV, Entry Load, Exit Load.		
UNIT III		15	
	Fund Selection Criteria		
A	Fund Rating and Ranking – Its need and importance. Basis of Ratings, Interpretation of Funding Rating by CRISIL, CARE and ICRA, Selection Criteria – (Size, Stability, Credit Portfolio, Performance)Performance Measurement – Rolling Returns and Benchmarking.		
B	Yield To Maturity and Bond Valuation.		

<table>
<tr><td>S.Y.BBI</td><td>SEMESTER III</td></tr>
<tr><td>RJMINBBI231
Mutual Funds</td><td>Course Outcomes:
To provide knowledge about the organisation and management of mutual funds.
To provide fund distributors the knowledge and insights required for them to become
Better agents and informed investment advisors.
To provide mutual fund employees with an understanding of the complexities of the
Mutual fund functions internally and externally.
To provide investors with the knowledge of risks and rewards of investing in mutual funds.
To equip financial intermediaries like agents, brokers, sub-brokers and employees of Mutual funds to pass the AMFI Certification Test.
Learning outcomes:

On successful completion of the examination the candidate should:
Know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features
Understand how mutual funds are distributed in the market-place, how schemes are to be evaluated, and how suitable products and services can be recommended to investors and prospective investors in the market.
Get oriented to the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution.
Get acquainted with financial planning as an approach to investing in mutual funds, as an aid for mutual fund distributors to develop long term relationships with their clients.</td></tr>
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SEMESTER	III
TITLE OF THE SUBJECT/ COURSE	Mutual Funds
COURSE CODE	RJMINBBI231
CREDITS	3
DURATION	45

Learning Objectives	
1	To provide knowledge about the organisation and management of mutual funds. To provide investors with the knowledge of risks and rewards of investing in mutual funds.
2	To provide fund distributors the knowledge and insights required for them to become. Better agents and informed investment advisors
3	To provide students with the knowledge of risks and rewards of investing in mutual funds.
4	To provide students with basics of AMFI Certification

COURSE OUTCOME NUMBER	COURSE OUTCOME (COs)	PSO addressed	BLOOMS LEVEL
CO1	Know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features	1,2	1,2, 4 Remembering, Understanding, Analysing
CO2	Understand how mutual funds are distributed in the market-place, how schemes are to be evaluated, and how suitable products and services can be recommended to investors and prospective investors in the market.	1,2,3	2,4 Understanding, Analysing
CO3	Get oriented to the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution.	1,2,3,4	3, 4 Applying, Analysing
CO4	Get acquainted with financial planning as an approach to investing in mutual funds, as an aid for mutual fund distributors to develop long term relationships with their clients.	2,3,4,5	2, 3, 4 Understanding, Applying, Analysing

Reference Books and Reading Material

Mutual Fund
● *Future scenario of Financial services : R. Gordon & Natarajan (Himalaya)* ● *Marketing of Financial services: V. K. Avadhani (Himalaya)* ● *MF, Data, Interpretation & analysis: K.G. Shahadevan & Thripairaju (Prentice hall of India)* ● *Mutual funds in India (Modern scenario): Dr. Manoj Dave & Mr. Lalitkumar Chauhan, (Paradise Publishers)* ● *Mutual Funds & Financial Management: Ramesh Garg (Yking books)* ● *Mutual Fund products & services : Indian institute for Banking & Finance (Taxmann)*

SYBBI Sem III Evaluation Pattern as per credit of the subject (2025-26)

Mutual Funds (03 credit) 75 Marks

Only one Internal Assessment – 25 Marks	Project
Semester end Exam - 50 Marks	Subjective Exam

Question Paper Pattern
(Theoretical Subject)
2025-26

For 50 Marks

Maximum Marks: 50

Questions to be set: 03

Duration: 1 ½ Hrs.

All Questions are Compulsory

Question	**Particulars**	**Marks**
Q1	Full Length Question (Any 2 out of 3)	10 Marks each
Q2	Full Length Question (Any 2 out of 3)	10 Marks each
Q3	Full Length Question (Any 2 out of 3)	5 Marks each

Mapping of the Courses to Employability / Entrepreneurship / Skill Development

SYBBI Semester- III

Class	Course Name	Course Code	Unit No. And topics focusing on Employability / Entrepreneurship / Skill development	Focus Area
SYBBI	Mutual Fund	RJMINBBI231	Unit 1: Introduction to Mutual Fund	Employability and Entrepreneurship
SYBBI	Mutual Fund	RJMINBBI231	Unit 2: Classification of Mutual Fund	Employability and Entrepreneurship
SYBBI	Mutual Fund	RJMINBBI231	Unit 3: Fund Selection Criteria	Employability and Skill development

Mapping of Curriculum with relevance in the local, regional, national and global developmental needs

SYBBI Semester- III

Sr.no	Paper Code	Course Name	Relevance
1	RJMINBBI231	Mutual Funds (Unit I, II, III)	Regional, National and Global Development needs

Mapping of Curriculum with cross cutting viz. Professional ethics, Gender, Human Values, Environment and Sustainable development goals and NEP 2020

SYBBI Semester- III

Sr.no	Course Name	Paper Code	Issues Addressed
1	Mutual Funds (Unit I, II, III)	RJMINBBI231	SDG 8,9 Professional ethics

SEMESTER	III
Subject:	Management Accounting
Paper Code:	RJMINBBI232
Credits:	03
Duration	45

		L	Cr
SEMESTER III		**L**	**Cr**
Major (Mandatory) Management Accounting	**Paper Code:** RJMINBBI232	45	03
	UNIT I	10	
	Introduction to Management Accounting		
A.	Meaning and Definition, Scope, Functions, Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting.		
	UNIT II	15	
	Financial Statement Analysis		
A.	**Introduction to Corporate Financial Statements:** Understanding the Balance sheet and Revenue statements with the headings and subheadings, Uses of financial statements, Users of Financial Statements.		
B.	**Financial Statement Analysis** Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis. **Ratio analysis**: Meaning, classification, Du Point Chart, advantages & Limitations. **Balance Sheet Ratios**: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio. Turnover.		
	UNIT III	10	
	Working Capital Management:		
A.	Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization Operating Cycle.		

UNIT IV		10	
Management of Profits/Dividend Policy			
A.	Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision.		

S.Y.BBI	Semester III
RJMINBBI232 Management Accounting	**Course Outcomes:** - Explain the nature and the processes of businesses and how management accounting plays important roles in their decision-making scenarios. - Explain how management accounting contributes to financial reporting, how it is different from financial accounting, and how management accounting ideas and practices are relevant to business decisions: short term and strategic decisions. - Define and explain cost accounting terminologies and methods, their rationale of classification, and their relevance to business decisions. - Apply management accounting ideas and practices in making short-term/on-going decisions in businesses. - Apply management accounting ideas and practices in making strategic/long-term business decisions. **Learning outcomes:** - The aim of this course is to encourage the acquisition of knowledge and skills relating to the application of management accounting concepts and techniques for business decisions, short-term and long-term/strategic decision-making models, cost management ideas, and budgeting and associated performance measurement practices.

SEMESTER	III
TITLE OF THE SUBJECT/ COURSE	Management Accounting
COURSE CODE	RJMINBBI231
CREDITS	3
DURATION	45

Learning Objectives	
1	Understand concepts and techniques for business decisions,,
2	Understand and apply cost management ideas, and budgeting and associated performance measurement practices
3	Understand Management accounting utility for short-term and long term/strategic decision-making models
4	Encourage the acquisition of knowledge and skills relating to the application of management accounting

COURSE OUTCOME NUMBER	COURSE OUTCOME (COs)	PSO addressed	BLOOMS LEVEL
CO1	Explain the nature and the processes of businesses and how management accounting plays important roles in their decision-making scenarios. Apply management accounting ideas and practices in making short term/on-going decisions in businesses.	1,2	2,3,4 Understanding, Applying, Analyzing
CO2	Explain how management accounting contributes to financial reporting, how it is different from financial accounting, and how management accounting ideas and practices are relevant to business decisions: short term and strategic decisions.	1,3	2,5,6 Understanding Evaluating, Creating
CO3	Define and explain cost accounting terminologies and methods, their rationale of classification, and their relevance to business decisions.	1,2,3	2,4,5 Understanding, Analyzing Evaluating
CO4	Apply management accounting ideas and practices in making strategic/long-term business decisions.	1,2,3,4	2,4,5 Understanding, Analyzing Evaluating

Reference Books and Reading Material

Management Accounting
● *Cost and Management Accounting – Ravi N Kishor* ● *Essential of Management Accounting – P.N. Reddy, Himalaya publication.* ● *Advanced Management Accounting – Robert S Kailer.* ● *Financial of Management Accounting – S.R. Varshey, Wisdom.* ● *Introduction of Management Accounting Learning – Charbs T Horngram, PHI.* ● *Management Accounting – I.M Pandey, Vikas Publications.* ● *Cost and Management Accounting – D.K. Mattal, Galgotia Publications.* ● *Cost Accounting Theory and Practice-M.N. Arora, Sultan Chand and sons* ● *Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi* ● *Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi* ● *Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana* ● *Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi.*

SYBBI Sem III Evaluation Pattern as per credit of each subject (2025-26)

Management Accounting (03 credit) 75 Marks

Only one Internal Assessment – 25 Marks	Project
Semester end Exam - 50 Marks	Subjective Exam

Question Paper Pattern
(Practical Subjects)
2025-26

1. ***For 50 Marks***

Maximum Marks: 50

Questions to be set: 02

Duration: 1 ½ Hrs.

All Questions are Compulsory

Question	Particulars	Marks
Q1	Full Length Question (Any 2 out of 3)	15 Marks each
Q2	Full Length Question (Any 2 out of 3)	10 Marks each

Mapping of the Courses to Employability / Entrepreneurship / Skill Development

SYBBI Semester- III

Class	Course Name	Course Code	Unit No. And topics focusing on Employability / Entrepreneurship / Skill development	Focus Area
SYBBI	Management Accounting	RJMINBBI232	Unit 1: Introduction to Management Accounting	Employability and Entrepreneurship
SYBBI	Management Accounting	RJMINBBI232	Unit 2: Financial Statement Analysis	Employability, Entrepreneurship and skill development
SYBBI	Management Accounting	RJMINBBI232	Unit 3: Working Capital Management	Employability and Entrepreneurship
SYBBI	Management Accounting	RJMINBBI232	Unit 4: Working Capital Management	Employability and Entrepreneurship

Mapping of Curriculum with relevance in the local, regional, national and global developmental needs

SYBBI Semester- III

Sr.no	Paper Code	Course Name	Relevance
1	RJMAJBBI232	Management Accounting (Unit I, II, III, IV)	National Development needs

Mapping of Curriculum with cross cutting viz. Professional ethics, Gender, Human Values, Environment and Sustainable development goals and NEP 2020

SYBBI Semester- III

Sr.no	Course Name	Paper Code	Issues Addressed
1	Management Accounting (Unit I, II, III, IV)	RJMAJBBI232	SDG 1,2,4,8,9 Professional ethics

Revised NEP Syllabus of Courses of B.Com. (Banking & Insurance) Programme at Semester IV with effect from the Academic Year 2025-26

SEMESTER	IV
Subject:	Direct Tax
Paper Code:	RJMINBBI241
Credits:	03
Duration	45

SEMESTER IV		L	Cr
Minor- Direct Taxation	**Paper Code:** RJMINBBI241	45	03
UNIT I		15	
Definitions and Residential Status			
A.	Basic Terms (S.2,3,4) Assesse, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.		
B.	Determination of Residential Status of Individual, Scope of Total Income (S.5 and 6)		
UNIT II		15	
Heads of Income – I			
A.	Salary (S.15-17)		
B.	Income from House Property (S. 22-27)		
C.	Profit & Gain from Business and Profession (S. 28, 30,31,32, 35, 35D, 36, 37, 40, 40A and 43B)		
UNIT III		10	
Heads of Income – II			

A.	Capital Gain (S. 45, 48, 49, 50 and 54)		
B.	Income from other sources (S.56- 59)		
C.	Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)		
	UNIT IV	5	
	Computation of Total Income & Taxable Income		
A.	Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U.		
B.	Computation of Taxable Income of Individuals.		

Notes:

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.

2. All modules / units include Computational problems / Case Study.

3 The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.

S.Y.BBI	SEMESTER IV
RJMINBBI241 Direct Taxation	**Course Outcomes**: ● Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses; ● Recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making; ● Address tax situations for a variety of taxpayers, such as wage earners, salespersons, owners of small business, professionals, investors, home and rental property owners, farmers, etc ● Provide students with an understanding of the income tax system in a range of contexts. ● Provide knowledge of fundamental concepts of income tax laws. ● Enable students to develop experience in identifying tax issues and applying the income tax law to arrive at reasoned solutions to problems. **Learning outcomes**: ● On successful completion of this course, students will be able to: Identify and apply fundamental concepts of income tax law. Investigate and analyse current income tax information and issues. Communicate effectively orally income tax information and solutions to income tax issues. ● Communicate effectively in writing income tax information and solutions to income tax issues. ● Students will apply critical thinking and problem solving skills related to taxation of individuals, flow through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning. ● Students will convert complex and technical tax terminology into language that translates to non-technical audiences. This outcome allows students to demonstrate strong interpersonal communication skills that build relationships with clients over time, and be able to prepare work products with careful attention to word choice, tone, and accuracy.

SEMESTER	IV
TITLE OF THE SUBJECT/ COURSE	Direct Taxation
COURSE CODE	RJMINBBI241
CREDITS	3
DURATION	45

Learning Objectives:	
1	To understand the framework of taxation in India.
2	To understand the various concepts of direct taxes and their application relating to direct tax laws
3	integrating the relevance of these laws with financial planning and management decisions
4	To make assessment of individual tax and understand the procedure of return filling under Income Tax Act-1961

COURSE OUTCOME NUMBER	COURSE OUTCOME (COs)	PSO addressed	BLOOMS LEVEL
CO1	Remember and understand the concept, need and types of Income under direct Describe and Illustrate the concept of various heads of Income Tax.	1	2, 3, 4 Remembering, Understanding, Applying
CO2	Understand, organize categories and evaluate various sources of Income on individual and company level.	1,2	2, 3, 4, 5 Understanding, Applying, Analyze, Evaluating
CO3	Understand and Apply the legal aspects relating to Direct Taxes	2,3,4	2, 3 Remembering, Understanding
CO4	Computation of Income Tax based on the Slab	5	2, 3, 4 Remembering, Understanding, Applying

Reference Books and Reading Material

Direct Taxation
• *Direct Taxes Law & Practice by V.K. Singhania - Taxman* • *Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House* • *Income Tax Ready Reckoner by Dr .V.K. Singhania – Taxman* • *Direct Tax Laws by T.N. Manoharan - Snow White*

SYBBI Sem IV Evaluation Pattern as per credit of the subject (2025-26)

Direct Taxation (03 credit) 75 Marks

Only one Internal Assessment – 25 Marks	Project
Semester end Exam - 50 Marks	Subjective Exam

Question Paper Pattern
(Practical Subject)
2025-26

For 50 Marks

Maximum Marks: 50

Questions to be set: 02

Duration: 1 ½ Hrs.

All Questions are Compulsory

Question	**Particulars**	**Marks**
Q1	Full Length Question (Any 2 out of 3)	15 Marks each
Q2	Full Length Question (Any 2 out of 3)	10 Marks each

Mapping of the Courses to Employability / Entrepreneurship / Skill Development

SYBBI Semester- IV

Class	Course Name	Course Code	Unit No. And topics focusing on Employability / Entrepreneurship / Skill development	Focus Area
SYBBI	Direct Taxation	RJMINBBI241	Unit 1: Definitions and Residential Status	Employability and Entrepreneurship
SYBBI	Direct Taxation	RJMINBBI241	Unit 2: Heads of Income – I	Employability and Entrepreneurship
SYBBI	Direct Taxation	RJMINBBI241	Unit 3: Heads of Income – II	Employability and Entrepreneurship
SYBBI	Direct Taxation	RJMINBBI241	Unit 4: Computation of Total Income & Taxable Income	Employability and Entrepreneurship

Mapping of Curriculum with relevance in the local, regional, national and global developmental needs

SYBBI Semester- IV

Sr.no	Paper Code	Course Name	Relevance
1	RJMINBBI241	Direct Tax (Unit I, II, III, IV)	Regional, National Development needs

Mapping of Curriculum with cross cutting viz. Professional ethics, Gender, Human Values, Environment and Sustainable development goals and NEP 2020

SYBBI Semester- IV

Sr.no	Course Name	Paper Code	Issues Addressed
1	Direct Tax (Unit I, II, III, IV)	RJMINBBI241	SDG 8,9 Professional ethics

SEMESTER	IV
Subject:	Corporate & Securities Law
Paper Code:	RJMINBBI242
Credits:	03
Duration	45

SEMESTER IV		L	Cr
Minor- Corporate and Securities Law	**Paper Code:** RJMINBBI242	45	03
UNIT I		15	
Company Law – An Overview			
A.	**Development of Company Law in India.**	,	
B.	**Doctrines Governing Corporates:** Lifting the Corporate Veil**,** Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The principle of noninterference (rule in Foss v/s Harbottle)– Meaning Advantages, Disadvantages & Exceptions, Majority and Minority Rights under Companies Act.		
C.	**Application of Company Law to Banking and Insurance Sector:** Application of Companies Act to Banking and Insurance sector governed by Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189.		
UNIT II		15	
Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956			
A.	● Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange. ● Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure & Withdrawal. ● Power of Recognised Stock Exchange to make rules restricting voting rights etc. ● Power of Central Government to Direct Rules or Make rules ● Power of SEBI to make or amend bye laws of recognised stock exchange ● Books and Accounts to be maintained by recognized stock exchange ● Grounds on which stock exchange can delist the securities of a company.		

	● Section 3 to Section 20.		
	UNIT III	10	
	Security Exchange Board Of India		
A.	**SEBI:** ● Objectives ● Terms ● Establishments ● Powers ● Functions ● Accounts ● Audit- penalties ● Registration.		
B.	Issues of Disclosure Investors Protection Guidelines: Pre & Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.		
	UNIT IV	5	
	The Depositories Act, 1996		
A.	● Depository – Meaning , Benefits , Models, Functions Participants ● The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants. ● BSDA and single registration for depository participants.		

<table>
<tr><td>S.Y.BBI</td><td>SEMESTER IV</td></tr>
<tr><td>RJMINBBI242

Corporate and Securities Law</td><td>Course Outcomes:
Acquire a comprehensive overview of securities laws and regulations in India.
This course will cover a range of regulations under the Securities and Exchange Board of India. With increasing growth of the Indian capital markets and access to savings of the general public, this course is necessary for all professionals seeking to understand the regulations governing capital markets, listing of securities, and raising of public funds.
Learning outcomes:
Definition and types of securities and how they are governed by the SEBI.
Role, powers, and functions of the SEBI.
Understanding primary markets and regulation and process of an initial public offering (IPO).
Understanding secondary markets and the role of intermediaries in them.
Role of stock exchanges as well as the nature and regulations of debt markets.</td></tr>
</table>

SEMESTER	IV
TITLE OF THE SUBJECT/ COURSE	Corporate and Securities Law
COURSE CODE	RJMINBBI242
CREDITS	3
DURATION	45

Learning Objectives	
1	To state the meaning, kinds of corporations, promoters and their liabilities and the mode of consequences of incorporation.
2	To understand the memorandum of association and articles of association of a company
3	To explain the prospectus of the company and shares of the company.
4	To examine the functioning of company and directors of company

COURSE OUTCOME NUMBER	COURSE OUTCOME (COs)	PSO addressed	BLOOMS LEVEL
CO1	Describe and understand the basics of Company law as well as explain diversified dimensions and concept of companies along with their historical development through different timeline and the distinction between Private Company and Public company.	1,2	1,2 Remembering, Understanding
CO2	Understand the incorporation of company, analyze the different concepts of company law and evaluate the rights and duties of promoters and their role in the company. Identify actual application of corporate principles in board meetings.	2,3,5	1,2 Remembering, Understanding
CO3	Understand the various types and issues of share capital. Analyze the effect of prospectus in the functioning of the company and determine the liability of the person who made any false statement in the prospectus or gives his/ her assent in time of issue of such prospectus.	1,2,5	2. 4,5 Understanding, Analyzing, Evaluating

CO4	Understand and analyze the role, duties and power of director and company secretary.	2,5	2,4 Understanding, Analyzing

Reference Books and Reading Material

Corporate & Securities Law
• Mamta Bhargava – Compliances and Procedures under SEBI Law • V.L Iyer – SEBI Practice Manual - Taxmann • D.K Jain – Company Law Ready Reckoner • Bare Act – Corporate Laws Taxmann *Microsoft Office Professional2013-Step by step* • *By Beth Melton,Mark Dodge, Echo Swinford, Andrew Couch*

SYBBI Sem IV Evaluation Pattern as per credit of the subject (2025-26)

Corporate & Securities Law (03 credit) 75 Marks

Only one Internal Assessment – 25 Marks	Project
Semester end Exam - 50 Marks	Subjective Exam

Question Paper Pattern
(Theoretical Subject)
2025-26

For 50 Marks

Maximum Marks: 50

Questions to be set: 03

Duration: 1 ½ Hrs.

All Questions are Compulsory

Question	**Particulars**	**Marks**
Q1	Full Length Question (Any 2 out of 3)	10 Marks each
Q2	Full Length Question (Any 2 out of 3)	10 Marks each
Q3	Full Length Question (Any 2 out of 3)	5 Marks each

Mapping of the Courses to Employability / Entrepreneurship / Skill Development

SYBBI Semester- IV

Class	Course Name	Course Code	Unit No. And topics focusing on Employability / Entrepreneurship / Skill development	Focus Area
SYBBI	Corporate and Securities Law	RJMINBBI242	Unit 1: Company Law – An Overview	Employability and Entrepreneurship
SYBBI	Corporate and Securities Law	RJMINBBI242	Unit 2: Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956.	Employability and Entrepreneurship
SYBBI	Corporate and Securities Law	RJMINBBI242	Unit 3: Security Exchange Board Of India	Employability and Entrepreneurship
SYBBI	Corporate and Securities Law	RJMINBBI242	Unit 4: The Depositories Act, 1996	Employability

Mapping of Curriculum with relevance in the local, regional, national and global developmental needs

SYBBI Semester- IV

Sr.no	Paper Code	Course Name	Relevance
1	RJMINBBI242	Corporate & Securities Law (Unit I, II, III, IV)	Regional, National and Global Development needs

Mapping of Curriculum with cross cutting viz. Professional ethics, Gender, Human Values, Environment and Sustainable development goals and NEP 2020

SYBBI Semester- IV

Sr.no	Course Name	Paper Code	Issues Addressed
1	Corporate & Securities Law (Unit I, II, III, IV)	RJMINBBI242	SDG 3,4 Human Values, Professional ethics

Assessment of BBI Project Report

(For 20/25 Marks Internal Exam)

Name of the Department: Paper: ______________Course Code: __________

Name of the Student: ____Roll No: _______

Div:__________Date:_____________________________

Marks: /20 or 25

Title of Assignment: ____

Assessment Pattern of Project work done/ Report Writing and Conclusion/Presentation

Type of Assessment	Written work	Presentation	Overall Conduct	Total
Project work done	04	04	02/07	**10/15**
Report Writing and Conclusion	02	02	01	**05**
Presentation	02	02	01	**05**

Teaching Learning Methods

The teaching learning method has been designed with student centric focus. The main aim of the teaching pedagogy is to teach domain knowledge to the students. It further aims to develop critical thinking, logical analysis and comprehensive development of the students studying the subject. The teaching learning methods include:

- Classroom teaching: Explaining concepts, theories, methodologies related to the subject
- Blended learning: Use of zoom platform, explainer videos and documentaries
- Knowledge repository: Use of Google classroom
- Group discussion: Online and offline based on topic taught
- Presentations: Online and offline based on the syllabus
- Field visits: Based on the syllabus
- Digital learning: Training students with the digital tools and technologies