



॥ सा विद्या या विमुक्तये ॥

# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

'ज्ञानतीर्थ', विष्णुपुरी, नांदेड - ४३१ ६०६ (महाराष्ट्र राज्य) भारत

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

'Dnyanteerth', Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA

स्वामी रामानंद तीर्थ  
मराठवाडा विद्यापीठ, नांदेड

Established on 17th September, 1994, Recognized By the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'B++' grade

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वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत राष्ट्रीय  
शैक्षणिक धोरण २०२० नुसार पदवी द्वितीय  
वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष  
२०२५-२६ पासून लागू करण्याबाबत.

## प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २७ मे २०२५ रोजी संपन्न झालेल्या मा. विद्यापरिषद बैठकीतील विषय क्रमांक १९/६१-२०२५ च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील राष्ट्रीय शैक्षणिक धोरण-२०२० नुसारचे पदवी द्वितीय वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२५-२६ पासून लागू करण्यास मा. विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील बी. कॉम. द्वितीय वर्षाचे खालील विषयाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२५-२६ पासून लागू करण्यात येत आहेत.

01	B. Com. II year (General)
02	B. Com. II year Banking & Insurance
03	B. Com. II year Accounting & Taxation
04	B. Com. II year Management & Entrepreneurship
05	B. Com. II year Banking

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.:शै-१/एनइपी/मानवविज्ञानपदवी/२०२५-२६/120

दिनांक ११.०६.२०२५



सहाय्यक कुलसचिव

शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत : माहितीस्तव तथा कार्यवाहीस्तव.

१) मा. कुलगुरू महोदयांचे कार्यलय, प्रस्तुत विद्यापीठ.

२) मा. प्र. कुलगुरू महोदयांचे कार्यलय, प्रस्तुत विद्यापीठ.

३) मा. आधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.

४) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.

५) मा. प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.

६) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ. याना देवून कळविण्यात येते की, परिपत्रक अभ्यासक्रम संकेतस्थळावर प्रसिध्द करण्यात यावेत.

**SWAMI RAMANAND TEERTH**  
**MARATHWADA UNIVERSITY, NANDED**



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**(Syllabus of Four Years Multidisciplinary UG Program in Commerce  
with Multiple Entry and Exit Option)**

**B. Com. II Year: Semester III & IV (Level 5.0)**

**Effective from Academic Year 2025 – 2026**

**B.Com. II Year: Semester III (Level 5.0)**  
**w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)**

**Teaching Scheme**

Course Type	Course code	Course Title	Hours/Week		Credits Assigned		
			Theory	Practical	Theory	Practical	Total
<b>1 Discipline Specific Core (DSC) Major</b>	<b>CCOMCT1201</b>	<b>Corporate Accounting-I</b>	<b>04</b>	<b>--</b>	<b>04</b>	<b>--</b>	<b>04</b>
<b>2 Discipline Specific Core (DSC) Major</b>	<b>CCOMCT1202</b>	<b>Cost Accounting-I</b>	<b>04</b>	<b>--</b>	<b>04</b>	<b>--</b>	<b>04</b>
<b>Discipline Specific Minor (DSM) (Any one)</b>	<b>CCOMMT1201</b>	<b>Direct Taxes Law &amp; Practice-I</b>	<b>04</b>	<b>--</b>	<b>04</b>	<b>--</b>	<b>04</b>
	<b>CCOMMT1202</b>	<b>Business Management-I</b>					
	<b>CCOMMT1203</b>	<b>Business Entrepreneurship-I</b>					
<b>Generic Elective 1 (Only Students of other Disciplines can opt anyone)</b>	<b>CCOMGE1201</b>	<b>Financial Literacy-I</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
	<b>CCOMGE1202</b>	<b>Tourism Marketing-I</b>					
	<b>CCOMGE1203</b>	<b>Principles of Advertising &amp; Salesmanship-I</b>					
<b>Vocational &amp; Skill Course-(VSC) Relating to Major (Any one)</b>	<b>CCOMVC1201</b>	<b>Business Communication Skills-I</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
	<b>CCOMVC1202</b>	<b>GST Procedure &amp; Practice -I</b>					
	<b>CCOMVC1203</b>	<b>Stock Market-I</b>					
	<b>CCOMVC1204</b>	<b>Banking &amp; Insurance-I</b>					
	<b>CCOMVC12XX</b>	<b>UGC-Vocational Courses(For Approved Colleges)</b>					
	<b>--</b>	<b>SWAYAM/NPTEL</b>					
<b>Ability Enhancement Course (AEC) - ENG</b>	<b>--</b>	<b>Compulsory English</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
<b>Ability Enhancement Course (AEC) MIL</b>	<b>--</b>	<b>Modern Indian Language (MIL) OR</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
	<b>CCOMAC12XX</b>	<b>UGC-Vocational Courses(For Approved Colleges)</b>					
<b>Co-Curricular Courses</b>	<b>---</b>	<b>(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)</b>	<b>--</b>	<b>04</b>	<b>--</b>	<b>02</b>	<b>02</b>
<b>Total</b>			<b>20</b>	<b>04</b>	<b>20</b>	<b>02</b>	<b>22</b>

NOTE: The Syllabus, Teaching Scheme and Evaluation Scheme of Ability Enhancement Courses (AEC) and Co-Curricular Courses will be the same across the all faculties.

**B.Com. II Year: Semester III (Level 5.0)**  
**w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)**

**Evaluation Scheme**

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Sem Exam.)	CA (Continuous Assessment)	ESE (End of Sem Exam.)	
1 Discipline Specific Core (DSC) Major	CCOMCT1201	Corporate Accounting-I	20	80	--	--	100
2 Discipline Specific Core (DSC) Major	CCOMCT1202	Cost Accounting-I	20	80	--	--	100
Discipline Specific Minor (DSM) (Any one)	CCOMMT1201	Direct Taxes Law & Practice-I	20	80	--	--	100
	CCOMMT1202	Business Management-I					
	CCOMMT1203	Business Entrepreneurship-I					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1201	Financial Literacy-I	10	40	--	--	50
	CCOMGE1202	Tourism Marketing-I					
	CCOMGE1203	Principles of Advertising & Salesmanship-I					
Vocational & Skill Course-(VSC) Relating to Major (Any one)	CCOMVC1201	Business Communication Skills-I	10	40	--	--	50
	CCOMVC1202	GST Procedure & Practice -I					
	CCOMVC1203	Stock Market-I					
	CCOMVC1204	Banking & Insurance-I					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC) -ENG	--	Compulsory English	10	40	--	--	50
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	10	40	--	--	50
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
Co-Curricular Courses	---	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	--	20	30	50
<b>Total</b>			<b>100</b>	<b>400</b>	<b>20</b>	<b>30</b>	<b>550</b>

NOTE: The Syllabus, Teaching Scheme and Evaluation Scheme of Ability Enhancement Courses (AEC) and Co-Curricular Courses will be the same across the all faculties.

**B.Com. II Year: Semester IV (Level 5.0)**  
w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

**Teaching Scheme**

Course Type	Course code	Course Title	Hours/Week		Credits Assigned		
			Theory	Practical	Theory	Practical	Theory
1 Discipline Specific Core (DSC) Major	CCOMCT1251	Corporate Accounting-II	04	--	04	--	04
2 Discipline Specific Core (DSC) Major	CCOMCT1252	Cost Accounting-II	04	--	04	--	04
Discipline Specific Minor (DSM) (Any one)	CCOMMT1251	Direct Taxes Law & Practice-II	04	--	04	--	04
	CCOMMT1252	Business Management-II					
	CCOMMT1253	Business Entrepreneurship-II					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1251	Financial Literacy-II	02	--	02	--	02
	CCOMGE1252	Tourism Marketing-II					
	CCOMGE1253	Principles of Advertising & Salesmanship-II					
Vocational & Skill Course-(VSC) Relating to Major (Any one)	CCOMVC1251	Business Communication Skills-II	02	--	02	--	02
	CCOMVC1252	GST Procedure & Practice -II					
	CCOMVC1253	Stock Market-II					
	CCOMVC1254	Banking & Insurance-II					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC) -ENG	--	Compulsory English	02	--	02	--	02
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
Value Education Courses (VEC)	---	<i>Environmental Studies</i>	--	04	--	02	02
<b>Total</b>			<b>20</b>	<b>04</b>	<b>20</b>	<b>02</b>	<b>22</b>

NOTE: The Syllabus, Teaching Scheme and Evaluation Scheme of Ability Enhancement Courses (AEC) and Value Education Courses (VEC) will be the same across the all faculties.

**B.Com. II Year: Semester IV (Level 5.0)**  
**w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)**

**Evaluation Scheme**

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Sem Exam.)	CA (Continuous Assessment)	ESE (End of Sem Exam.)	
1 Discipline Specific Core (DSC) Major	CCOMCT1251	Corporate Accounting-II	20	80	--	--	100
2 Discipline Specific Core (DSC) Major	CCOMCT1252	Cost Accounting-II	20	80	--	--	100
Discipline Specific Minor (DSM) (Any one)	CCOMMT1251	Direct Taxes Law & Practice-II	20	80	--	--	100
	CCOMMT1252	Business Management-II					
	CCOMMT1253	Business Entrepreneurship-II					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1251	Financial Literacy-II	10	40	--	--	50
	CCOMGE1252	Tourism Marketing-II					
	CCOMGE1253	Principles of Advertising & Salesmanship-II					
Vocational & Skill Course- (VSC) Relating to Major (Any one)	CCOMVC1251	Business Communication Skills-II	10	40	--	--	50
	CCOMVC1252	GST Procedure & Practice -II					
	CCOMVC1253	Stock Market-II					
	CCOMVC1254	Banking & Insurance-II					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC) -ENG	--	Compulsory English	10	40	--	--	50
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	10	40	--	--	50
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
Value Education Courses (VEC)	---	<i>Environmental Studies</i>	--	--	20	30	50
<b>Total</b>			<b>100</b>	<b>400</b>	<b>20</b>	<b>30</b>	<b>550</b>

NOTE: The Syllabus, Teaching Scheme and Evaluation Scheme of Ability Enhancement Courses (AEC) and Value Education Courses (VEC) will be the same across the all faculties.

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**(Syllabus of Four Years Multidisciplinary UG Program in Commerce  
with Multiple Entry and Exit Option)**

**B. Com. II Year: Semester III (Level 5.0)**

**Effective from Academic Year 2025 – 2026**



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Corporate Accounting-I

Discipline Specific Core (DSC) (Major)

Course Code: CCOMCT1201

<b>Course prerequisites:</b>	Basics knowledge of Corporate Accounting, Classroom, Black boards, E-Materials, Books etc. Note: As per the guidelines of revised Accounting Standards and Companies Act, 2013.
<b>Course Objectives</b>	1. To make students capable of understanding the features and process of issue of shares, forfeiture and reissue of equity shares, 2. To grow the understanding about Redemption of shares and debentures and its types. 3. To set an idea about how to publish the company's final accounts. 4. To impart the students in expertise in the preparation of corporate accounts. 5. To help students to gain the conceptual knowledge of the corporate accounting. 6. To learn the techniques of preparing the financial statements.
<b>Course Outcomes</b>	CO1: Recall and describe concepts of Advanced Concepts in Corporate Accounting. CO2: Apply accounting treatment Redemption of Debentures CO3: Analyze Profit Prior to Incorporation CO4: Evaluate Issue and forfeiture of Shares, Re-issue of forfeited Shares. CO5: Create final statements like Final Accounts of Joint Stock Company.

#### Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Advanced Concepts in Corporate Accounting</b>	12
	1.1	Introduction to corporate Accounting, AI for Corporate Accounting, Agile Accounting, Implementing Blockchain Technology,	
	1.2	Real-time Payments, Accounting in the Cloud, Demat Account, E-banking, EFT, PAN,	
	1.3	Plastic Money, NEFT, RTGS, difference between NEFT & RTGS, IFSC Code, Swipe machine (Point of sale)	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

	1.4	Mobile Banking (phone pay, google pay), Internet Banking.	
<b>2.0</b>		<b>Issue and forfeiture of Shares, Re-issue of forfeited Shares.</b>	<b>12</b>
	2.1	Meaning of Share, Types of Share, Share Capital, Classification of Share Capital, Procedure of issue of shares,	
	2.2	forfeiture and reissue of equity shares, pro-rata allotment of shares	
	2.3	Practical Problems on accounting entries of issue of shares	
	2.4	Practical Problems on accounting entries of forfeiture and reissue	
<b>3.0</b>		<b>Final Accounts of Joint Stock Company</b>	<b>12</b>
	3.1	Introduction to company final accounts provisions	
	3.2	Preparation of Profit & Loss Account	
	3.3	Preparation of Profit & Loss Appropriation Account,	
	3.4	Preparation of Balance Sheet under Company Act 2013.	
<b>4.0</b>		<b>Redemption of Debentures</b>	<b>12</b>
	4.1	Meaning and Definition of Debenture	
	4.2	Classification of Debentures	
	4.3	Methods of Redemption of Debentures	
	4.4	Practical Problems on Redemption of Debentures (Sinking Fund Method only)	
<b>5.0</b>		<b>Profit Prior to Incorporation</b>	<b>12</b>
	5.1	Meaning of Profit Prior to Incorporation	
	5.2	Allocation of Expenses and Incomes between pre and post period	
	5.3	Finding Profit or Loss.	
	5.4	Practical Problems on Above	
		<b>TOTAL</b>	<b>60</b>

#### Reference Books:

1. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
2. Modern Accountancy – Hanif & Mukarjee – McGraw Hill Education
3. A New Approach to Accountancy – H.R. Kotalwar – Discovery Publishers
4. Advanced Accountancy – Jain & Narang – Kalyani Publishers

#### Continuous Assessment (CA):

**1.Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

**2. Assignment/ Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: - Cost Accounting-I

Discipline Specific Core (DSC) (Major)

**Course Code: CCOMCT1202**

<b>Course prerequisites:</b>	Basic knowledge of financial accounting, Black board, E- Material, Books etc
<b>Course Objectives</b>	1.To make the students be acquainted with Cost accounting and Unit Costing
	2.To make the students be acquainted with material Costing
	3.To make the students be acquainted with Labour Costing
	4.To make the students be acquainted with Overhead Costing
<b>Course Outcomes</b>	CO1: Recall and describe concepts of Cost Accounting.
	CO2: Apply Unit Costing or Single Output Costing
	CO3: Analyze Material, Labour and Overhead Costing.
	CO4: Evaluate Material, Labour and Overhead Costing.
	CO5: Create Cost Statements and Tenders.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction to Cost Accounting</b>	10
	1.1	Meaning, Definition, Nature, Scope Objectives of Cost Accounting	
	1.2	Concept of Cost, Elements of Cost & Cost Classification,	
	1.3	Methods & Techniques of Costing	
	1.4	Advantages and Limitation of Cost Accounting	
2.0		<b>Unit Costing or Single Output Costing:</b>	10
	2.1	Meaning of Unit Costing or Single Output Costing,	
	2.2	Application of Unit Costing in Industries, Treatment of Stock of Raw Material, WIP, Finished Goods	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

	2.3	Cost Sheet or Statement of Cost, Numerical Problems on Cost Sheet or Statement of Cost	
	2.4	Tender or Estimated Cost Sheet, Numerical Problems on Cost Sheet Plus Tender	
<b>3.0</b>		<b>Material Costing</b>	<b>10</b>
	3.1	Concept, Objectives, Need, Essentials of Material Cost Control, Proper Purchase Procedures.	
	3.2	Methods of Pricing of Material Issues- FIFO, LIFO, Simple Average Price, Weighted Average Price & Standard Price Numerical Problems	
	3.3	Inventory Management- Fixation of Stock Levels-Minimum Level, Maximum Level, Reorder Level, Numerical Problems	
	3.4	Economic Order Quantity, ABC Analysis, Numerical Problems	
<b>4.0</b>		<b>Labour Costing</b>	<b>15</b>
	4.1	Accounting and Control of labour cost. Methods of Time keeping and time booking.	
	4.2	Concept and treatment of idle time, over time, labour turnover and fringe benefits.	
	4.3	Methods of wage payment and the Incentive schemes.	
	4.4	Incentive schemes - Halsey, Rowan, Taylor's Differential Piece Wage.	
<b>5.0</b>		<b>Overhead Costing</b>	<b>15</b>
	5.1	Meaning & Definition of Overheads, Importance of Overhead, Classifications of Overheads	
	5.2	Various Methods of Determination of Overhead Rate	
	5.3	Machine Hour Rate- A Method of Determination of Overhead Rate	
	5.4	Practical Problems on Machine Hour Rate	
		<b>TOTAL</b>	<b>60</b>

### Reference Books:

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Cost and Management Accounting- Dr H S Patange, Chandralok Publication, Kanpur.
7. Cost Accounting- Dr. Maroti Kachave, Dr. Sambhaji Jadhav, Prof. Shrawan Bansode- Aruna Publication Latur
8. Practical Costing- Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti

### Continuous Assessment (CA):

**1.Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

**2. Assignment/ Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Direct Taxes Law & Practice - I

Discipline Specific Minor (DSM)

**Course Code: CCOMMT1201**

<b>Course prerequisites:</b>	Basic knowledge of financial accounting and Economics , Black board, E- Material, Books etc
<b>Course Objectives</b>	1.To make the students be acquainted with Basics Concepts of Direct Taxes and Income Tax
	2.To make the students be acquainted with Computation of Income from Salaries
	3.To make the students be acquainted with Computation of Income from House Property
	4.To make the students be acquainted with Computation of Income Business/Profession
<b>Course Outcomes</b>	CO1: Recall and explain key tax terms and concepts under the Income Tax Act.
	CO2: Apply provisions of exemptions, deductions, and tax computation to real-life cases.
	CO3: Analyze the differences in treatment of income from salary, house property, and business.
	CO4: Evaluate tax planning strategies for individuals based on income sources and exemptions.
	CO5: Create complete tax files and computation sheets for various taxpayers.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction &amp; Basic Concepts</b>	09
	1.1	Direct Taxes :Meaning and Features ,	
	1.2	Brief History of Income Tax Act 1961,	
	1.3	Income, Person, Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income	
	1.4	Residential Status, Agriculture Income	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

<b>2.0</b>		<b>Exempted Incomes</b>	<b>10</b>
	<b>2.1</b>	Exempted Incomes under section 10	
	<b>2.2</b>	Agriculture Income, the commuted value of the pension earned by an individual	
	<b>2.3</b>	Any amount received by an individual through a coparcener from an HUF, Income received by partners of a firm, as shared between them	
	<b>2.4</b>	Compensation paid to workers due to relocation	
<b>3.0</b>		<b>Income from Salaries</b>	<b>14</b>
	<b>3.1</b>	Meaning of Salary, Allowances,	
	<b>3.2</b>	Perquisites, Valuation of Perquisites, Provident Fund	
	<b>3.3</b>	Deductions under section 16	
	<b>3.4</b>	Practical Problems on Computation of Taxable Income from Salaries	
<b>4.0</b>		<b>Income from House Property</b>	<b>14</b>
	<b>4.1</b>	Basis of Charge	
	<b>4.2</b>	Computation of Annual Value of a House Property	
	<b>4.3</b>	Deductions u/s 24	
	<b>4.4</b>	Practical Problems on Computation of Taxable Income from House Property	
<b>5.0</b>		<b>Income from Business or Profession</b>	<b>13</b>
	<b>5.1</b>	Meaning of Business and Profession	
	<b>5.2</b>	Profits & Gains of Business or Profession (Sec.28)	
	<b>5.3</b>	Deductions expressly allowed under section 30 to 37	
	<b>5.4</b>	Practical Problems on Computation of Taxable Income from Business or Profession	
		<b>TOTAL</b>	<b>60</b>

#### Reference Books:

1. Student's Guide to Income Tax – Singhania & Singhania – Taxmann
2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan Publication, Agra

#### Continuous Assessment (CA):

**1.Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

**2. Assignment/ Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Business Management- I

Discipline Specific Minor (DSM)

Course Code: CCOMMT1202

Course prerequisites:	Basic knowledge of financial accounting and Economics , Black board, E- Material, Books etc
Course Objectives	1. To make the students be acquainted with the principles of management and its functions.
	2. To make the students be acquainted with the importance of Planning and decision making as well as organizing and staffing.
	3. To make the students be acquainted with the Directing, Controlling and Personnel Management
Course Outcomes	CO1: Recall and explain theories of management and core managerial functions.
	CO2: Apply planning, decision-making, organizing, and staffing techniques in practical situations.
	CO3: Analyze how directing and controlling influence organizational effectiveness.
	CO4: Evaluate managerial roles and leadership styles in different business environments.
	CO5: Create basic management plans and strategies for business operations.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

#### Course Content

Module No.	Unit No	Topic	Teaching Hours
0.1		<b>INTRODUCTION TO MANAGEMENT</b>	12
	1.1	Historical Development of Management, Meaning, Definition of Business Management	
	1.2	Feature and Scope of Business Management,	
	1.3	Management Thoughts-Classical Approach, Neo Classical, Modern approach,	

	1.4	Role of Manager and Managerial Skills.	
<b>0.2</b>		<b>MANAGERIAL PLANNING &amp; DECISION MAKING</b>	
	2.1	<b>Planning</b> – Meaning, Definition & Nature of Planning	
	2.2	Importance of Planning, Effective Planning Process	
	2.3	<b>Decision Making</b> - Definition and Features, Process of Decision Making.	12
	2.4	Importance of Decision Making	
<b>0.3</b>		<b>ORGANIZING &amp; STAFFING</b>	
	3.1	<b>Organizing</b> - Definition , Nature, Importance of Organization,	
	3.2	Principles & Classification of Organization	12
	3.3	<b>Staffing</b> , Definition, Nature ,Need	
	3.4	Importance, Steps in Staffing	
<b>0.4</b>		<b>DIRECTING &amp; CONTROLLING</b>	
	4.1	<b>Directing</b> - Meaning, Definition, Principles of Directing	
	4.2	Importance & Techniques of Directing	12
	4.3	<b>Controlling</b> - Definition and Characteristics	
	4.4	Importance of Controlling, Steps in Control Process	
<b>5.0</b>		<b>PERSONNEL MANAGEMENT</b>	
	5.1	Meaning, Definition and Concept	
	5.2	Nature of Personnel Management	12
	5.3	Role of Personnel Management	
	5.4	Functions of Personnel Management	
		Total	60

### Reference Book

- T. Ramasamy – Principles of Management- Himalaya Publishing House
- R. N. Gupta- Principles of Management- Sultan Chand and Sons
- P. Subbarao- Principles of Management-Himalaya Publishing House.
- Dr. H.S. Patange, Dr. M. S. Ashtekar, Dr. R. N. Gilda – Business Management – Prabhakar Publication, Latur
- Govindrajan & Natrajan Principles of Management PHI Learning

### Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: Assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Business Entrepreneurship- I

Discipline Specific Minor (DSM)

Course Code: CCOMMT1203

Course prerequisites:	students are expected to have foundational knowledge in the following areas: Marketing, Accounting, Finance, Business Administration. Additionally, strong communication skills and critical thinking abilities are essential.
Course Objectives	1. To Develop an entrepreneurial mindset among students.
	2. To Encourage students to consider self-employment as a viable and dignified career option.
	3. To Help students appreciate the dynamic changes taking place in the economy
	4. To Acquaint students with the role of entrepreneurship in national growth and economic development.
Course Outcomes	CO1: Recall and explain entrepreneurship concepts, traits, and types of ventures.
	CO2: Apply opportunity identification, risk-taking, and leadership to new venture creation.
	CO3: Analyze financial and strategic challenges faced by entrepreneurs.
	CO4: Evaluate government incentives, tax benefits, and business plans.
	CO5: Create a structured business plan with marketing, finance, and legal components.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Entrepreneurship: Concept and Functions</b>	10
	1.1	Concept of Entrepreneur	
	1.2	Definitions of an entrepreneur	
	1.3	Entrepreneur versus entrepreneurship	
	1.4	Functions of an Entrepreneur	
2.0		<b>Entrepreneurial Mindset – Innovation and Creativity</b>	10

	2.1	Entrepreneurial Venture Initiation: Sensing Entrepreneurial Opportunities, Environment Scanning, Market Assessment	
	2.1	Assessment of Business Opportunities: Identification of Entrepreneurial Opportunities, Selection of an Enterprise	
	2.2	Creativity, Risk Taking, Leadership, Communication and Influencing Ability	
	2.3	Developing Effective Business Plan	
<b>3.0</b>		<b>Challenges of Entrepreneurial Venture</b>	<b>10</b>
	3.1	Strategic Planning for Emerging Ventur	
	3.2	Entrepreneurial Opportunities in Contemporary Business Environment.	
	3.3	Financial and Non-Financial - Resource Assessment.	
	3.4	Fixed and Working Capital Requirement.	
<b>4.0</b>		<b>The Business Plan</b>	<b>15</b>
	4.1	Nature and scope of Business plan, Writing Business Plan	
	4.2	Evaluating Business plans, Using and implementing business plans.	
	4.3	Marketing plan	
	4.4	Financial plan and the organizational plan,	
<b>5.0</b>		<b>Legal Aspects</b>	<b>15</b>
	5.1	Registration Formalities	
	5.2	IPR Incentives and Subsidies-	
	5.3	Need for Incentives and Subsidies	
	5.4	Tax benefits.	
		<b>TOTAL</b>	<b>60</b>

#### Reference Books:

- 01) Entrepreneurship: - by Robert D. Hisrich, Michael P. Peters, and Dean A. Shepherd.
- 02) Entrepreneurship Development: - by S.S. Khanka.
- 03) Legal Aspects of Business: -by Akhileshwar Pathak.
- 04) Entrepreneurial Finance:-by J. Chris Leach and Ronald W. Melicher.

#### Continuous Assessment (CA):

**1.Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

**2. Assignment/ Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Financial Literacy-I

(Generic/Open Elective)

#### Course Code: CCOMGE1201

<b>Course prerequisites:</b>	Basic knowledge of finance, Classroom, online platform, Case studies, Group discussion, Seminar & field work, E-materials, Books etc..
<b>Course Objectives</b>	1.To create awareness in student about the need for possessing financial literacy education.
	2.To. prepare financial plan and budget and manage personal finances etc.
	3.To describe the importance of financial literacy and list out the institutions providing financial services.
	4.To make help the students to avail, and manage services offered by banks and post offices
<b>Course Outcomes</b>	CO1: Recall and explain financial concepts such as income, budgeting, savings, and debt management.
	CO2: Apply budgeting and saving strategies for different financial goals.
	CO3: Analyze various types of loans, insurance schemes, and investment options.
	CO4: Evaluate financial decisions in terms of risk, return, and long-term impact.
	CO5: Create a personal financial plan incorporating budgeting, saving, and investment.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction to Financial Literacy</b>	08
	1.1	Financial Literacy- Meaning, Importance and Scope.	
	1.2	Concept of Income, Expenses and Budgeting	
	1.3	Saving: - Short Term, Medium Term, and Long Term	
2.0		<b>Credit and Debt Management</b>	07

	2.1	Basic Rules to Budgeting and Money Management	
	2.2	Personal Finance, Borrow within a limit	
	2.3	Debt Management	
<b>3.0</b>		<b>Commercial Banking</b>	<b>08</b>
	3.1	Commercial Bank: Importance and Functions of Commercial Bank	
	3.2	Introduction to loans, Qualify for a loan. Types of loans, repayments, Monthly payment formula	
	3.3	Deposit and Saving Schemes	
<b>4.0</b>		<b>Insurance, Investment and Pensions.</b>	<b>07</b>
	4.1	Insurance: - Meaning and Types: Life, Vehicle, Health, General	
	4.2	Investment: - Equity, Mutual Funds, Post office schemes.	
	4.3	Fraud protection and Grievance Redressal	
		<b>TOTAL</b>	<b>30</b>

#### Reference Books:

1. NATIONAL INSTITUTE OF SECURITIES MARKETS – “Financial Literacy for people newly inducted into the Financial System” –RBI; – December 2015.
2. Prof. (Dr.) Amit Kumar Singh “Taxmann's Financial Literacy” Taxman Publication, March 2023.
3. Dr. Rajni & Dr. Abhishek Kumar Singh “FINANCIAL LITERACY” JSR PUBLISHING HOUSE, 1 January 2022.
4. Dr. T. S. Kavitha Dr. P. Savitha Dr. B. Vidya Ms. & N. Ramalakshmi
5. “An Introduction to Commercial Banking” Notion Press, 19 January 2023.
6. M. Y. Khan, ‘Financial Services’, McGraw Hill
7. Merchant Banking, NISM, Taxman
8. Financial Market and Services – E-Gordon & K. Natrajan, Himalaya Publication
9. Aswath Damodaran, Investment Valuation : Tool and Techniques for determining the value of any asset.
10. ‘Financial Services’, Anbarasu Joseph D, Boominathan VK, Mohan Man, Gnanaraj G., Sultan Chand & Sons, Delhi

#### Continuous Assessment (CA):

- 01) Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 02) Assignment/ Tutorial: At least 02 assignments for 05 marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### End of Semester Examination (ESE for 2 Credit Course):

- 01) Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
- 02) Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
- 03) The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Tourism Marketing-I

(Generic/Open Elective)

#### Course Code: CCOMGE1202

<b>Course prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
<b>Course Objectives</b>	1. To Provide Basic Knowledge of various Modes of Transport.
	2. To Enable Practical Knowledge Regarding Ticketing and E- Ticketing.
	3. To Enable to Opportunity's in Transport Industry.
	4. To Appreciate the Various Contexts about Tourism.
<b>Course Outcomes</b>	CO1: Recall and explain concepts of transport, ticketing, accommodation, and travel documentation.
	CO2: Apply marketing principles to develop tourism packages.
	CO3: Analyze the processes involved in travel formalities like visa, customs, and baggage rules.
	CO4: Evaluate the performance of travel agencies and their customer service strategies.
	CO5: Create a complete travel itinerary and promotional plan for a tourism business.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Models of Transport</b>	08
	1.1	Introduction and meaning and functions of Transport	
	1.2	Importance of Transport	
	1.3	Models of transport	
2.0		<b>Ticketing and Accommodation</b>	10
	2.1	Types of Ticket windows	

	2.2	IRCTC, Red Bus	
	2.3	Types of accommodation	
3.0		<b>Travel Agent &amp; Agency</b>	07
	3.1	Functions of travel agency & Agent	
	3.2	Income source of travel Agency	
	3.3	Travel Insurance	
4.0		<b>Travel Formalities</b>	05
	4.1	Passport & Visa	
	4.2	Custom Duty	
	4.3	Baggage & Luggage	
		<b>TOTAL</b>	<b>30</b>

### Reference Books:

1. Tourism development – A.K.Bhatia
2. Successful tourism Management- Pran Math Seth

### Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Principles of Advertising & Salesmanship-I**  
(Generic/Open Elective)

**Course Code: CCOMGE1203**

<b>Course Prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
<b>Course Objectives:</b>	1. To make the students be acquainted with Advertising & Salesmanship.
	2. To make the students be acquainted with the Technique of Earning Source through Advertising & Salesmanship.
	3. To make the students be acquainted with an Idea About how to trade and sale the product.
	4. To make the students be acquainted with the Effective salesmanship Skills & Business growth.
	5. To understand the need of the art of Salesmanship and Advertising.
<b>Course Outcomes:</b>	CO1: Recall and explain the structure and functions of advertising and sales departments.
	CO2: Apply advertising principles to design effective sales strategies and reports.
	CO3: Analyze the roles of salespersons and advertising agencies in business promotion.
	CO4: Evaluate the impact of advertising campaigns and client-agency relationships.
	CO5: Create an advertisement plan including media selection, message design, and budgeting.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Sales Organisation</b>	<b>08</b>
	<b>1.1</b>	Introduction, Meaning & Methods of Sales	
	<b>1.2</b>	Selling through own organization or Agents	
	<b>1.3</b>	Organization of sales department, sales routine, other departments	
	<b>1.4</b>	Sales reports, its analysis and utility,	

<b>2.0</b>		<b>Preparation of Advertisement</b>	<b>07</b>
	<b>2.1</b>	Meaning & Definition of Advertisement	
	<b>2.2</b>	Characteristics, Functions & Classification of Advertisement	
	<b>2.3</b>	Organization of Advertising department	
<b>3.0</b>		<b>Selection of Salesman:</b>	<b>07</b>
	<b>3.1</b>	Introduction, Meaning & role of Salesman	
	<b>3.2</b>	Methods of selection, The Art of Salesmanship	
	<b>3.3</b>	Training & Remuneration of Salesman	
<b>4.0</b>		<b>Advertising Agency and Clients</b>	<b>08</b>
	<b>4.1</b>	Agency- Need, organization, evolution,	
	<b>4.2</b>	Obtaining business, benefit and cost to advertisers	
	<b>4.3</b>	Relation with clients. Departments	
	<b>4.4</b>	Creation of advertising materials, media	
<b>Total</b>			<b>30</b>

### **Reference Books:**

1. Dawar S.R. -Salesmanship and Advertisement, S.Chand
2. Cummins. J-Sales Promotion-Prentice Hall India

### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Business Communication Skills-I

(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1201**

<b>Course prerequisites:</b>	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives</b>	1. To introduce students to the key concepts of business communication.
	2. To enable students to comprehend the communication process.
	3. To equip students with the skills to effectively communicate both verbally and non-verbally.
	4. To familiarize students with emerging trends in business communication.
<b>Course Outcomes</b>	CO1: Recall and explain business communication processes, 7 Cs, and barriers to communication.
	CO2: Apply communication skills in business contexts like group discussions and speeches.
	CO3: Analyze various communication modes, including digital, verbal, and non-verbal channels.
	CO4: Evaluate the role of modern communication tools such as chatbots and virtual meetings.
	CO5: Create professional business documents and presentations tailored to specific audiences.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Business Communication</b>	08
	1.1	Meaning and Definition of Business Communication	
	1.2	Importance & Scope of Communication in Business	
	1.3	7 Cs of Business Communication	
	1.4	Hurdles in Business Communication	
<b>2.0</b>		<b>Business Communication Process</b>	09
	2.1	Communication Process Model	
	2.2	Communication Channels	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

	2.3	Principles of Effective Business Communication	
	2.4	Listening Skills in Business Communication	
3.0		<b>Verbal &amp; Non-Verbal Communication</b>	07
	3.1	Meaning & Definition	
	3.2	Advantages & Disadvantages	
	3.3	Difference between Verbal & Non-Verbal Communication	
	3.4	Preparation for Speech, Group Discussion & Seminar	
4.0		<b>New Trends in Business Communication</b>	06
	4.1	Digital & Cloud based communication	
	4.2	Artificial Intelligence – AI & Chatbots	
	4.3	Video Conferencing & Virtual Meeting	
	4.4	Social media – LinkedIn, Twitter, Instagram, Facebook etc	
		<b>TOTAL</b>	<b>30</b>

### **Reference Books:**

1. D. D. Singhal, “Business Communication”, Ramesh Book Depo Jaipur.
2. Rajendrapal, “Essential of Business Communication”, Sultan Chand & Son, New Delhi
3. Dr. P. L. Pardesi, “Communication Skills”, Nirali Publication, Pune.
4. Varinder Kumar, “Business Communication”, Kalyani Publication, Ludhiyana.
5. H.S. Patange; “Business Communication” Nikita Publication, Latur.
6. C S Rayudu, “Communication” Himalaya Publishing House, New Delhi.

### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: GST Procedure & Practice -I**  
(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1202**

<b>Course Prerequisites:</b>	Basic knowledge of Direct Tax in India, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	To make the students be acquainted with Meaning of Direct Tax components.
	To make the students be acquainted to involvement of Income Tax in India.
	To make able the students to compare different Tax structures with economy at large.
	To make able the students to understand the importance of Taxation and its use in practical world.
	To make able the students to apply basic Tax reasoning to solve practical problems.
<b>Course Outcomes:</b>	CO1: Recall and explain GST structure, constitutional provisions, and classification of taxes.
	CO2: Apply GST rules to identify taxable events and compute liabilities.
	CO3: Analyze transactions under supply categories and applicability of CGST, SGST, IGST.
	CO4: Evaluate the impact of exemptions and rates on different goods and services.
	CO5: Create GST invoices and compile returns for a business scenario.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Basics of Indirect Tax and GST</b>	07
	1.1	Introduction and Meaning of Tax and Indirect Tax;	
	1.2	Concept of GST and Its need in India;	
	1.3	Evolution of GST in India;	
	1.4	Benefits of GST	
2.0		<b>Constitutional Provisions and Administration under GST</b>	

	2.1	Constitutional Framework of GST;	07
	2.2	Administration under GST;	
	2.3	GST Council;	
	2.4	Rates under GST	
3.0		<b>Classification and Applicability of GST</b>	08
	3.1	Classification of GST	
	3.2	Concept of CGST, SGST and IGST;	
	3.3	Applicability of CGST, SGST and IGST;	
	3.4	Goods and Services exempted from GST.	08
4.0		<b>Concept of Supply under GST</b>	
	4.1	Meaning and Definition of Supply under GST;	
	4.2	Inclusions in Supply;	
	4.3	Exclusion from Supply.	
	4.4	Composite and Mixed Supply.	30 Hours
		<b>Total</b>	

**Note:** The provisions and regulations of GST Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary examination.

#### **Reference Books:**

- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Material

#### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Stock Market-I

(Vocational & Skill Course-VSC Relating to Major)

#### Course Code: CCOMVC1203

<b>Course prerequisites:</b>	Basic knowledge of stock market, classroom, black boards, E-Materials, Books etc.
<b>Course Objectives</b>	1. To help the students comprehend the Indian Stock Market.
	2. To familiarize students with the regulatory environment governing the stock market, focusing on SEBI, stock exchanges, and the relevant legislation such as the Securities Contract (Regulation) Act, 1956.
	3. To enable students to comprehend the different types of securities and stock market instruments
	4. To equip students with the necessary skills to perform both fundamental and technical analysis of stocks
<b>Course Outcomes</b>	CO1: Recall and explain stock market concepts, history, instruments, and regulatory framework.
	CO2: Apply trading principles in mock environments using demat and online trading procedures.
	CO3: Analyze company financials through fundamental and technical indicators.
	CO4: Evaluate different types of securities and investment options based on risk and returns.
	CO5: Create a diversified investment portfolio suited to specific financial goals.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Stock Market</b>	08
	<b>1.1</b>	Meaning, Definition, Importance of Indian Stock Market	
	<b>1.2</b>	History & Evolution of the Indian Stock Market	
	<b>1.3</b>	Structure of Financial Market in India - Primary and Secondary Market	
<b>2.0</b>		<b>Regulatory Framework &amp; Stock Market Institutions</b>	10
	<b>2.1</b>	Role and Functions of SEBI	
	<b>2.2</b>	Functions of Stock Exchanges (BSE & NSE)	
	<b>2.3</b>	Securities Contract (Regulation) Act, 1956	
<b>3.0</b>		<b>Stock Market Instruments</b>	07
	<b>3.1</b>	Concept & Meaning of Stock Market Instruments	
	<b>3.2</b>	Types of Securities – Equity, Bonds, Debentures, Mutual Funds, ETFs, Initial Public Offerings (IPOs) & FPOs	
	<b>3.3</b>	Online Trading & Demat Accounts Procedure	
<b>4.0</b>		<b>Fundamental &amp; Technical Analysis of Stocks</b>	05
	<b>4.1</b>	Meaning & Importance of Analysis of Stocks	
	<b>4.2</b>	Qualitative Factors: Business Model, Management, Industry Trends	
	<b>4.3</b>	Quantitative Factors: Balance Sheet, P & L Account & Cash Flow Analysis	
	<b>4.4</b>	Key Financial Ratios: PE Ratio, EPS, ROE, Debt-to-Equity Ratio, Annual Reports & Financial Statements.	
		<b>TOTAL</b>	<b>30</b>

### Reference Books:

- 1: "The Intelligent Investor" by Benjamin Graham. ...
- 2: "One Up On Wall Street" by Peter Lynch. ...
- 3: "Think and Grow Rich" by Napoleon Hill.
4. 'Bulls, Bears and Other Beasts' A Story of the Indian Stock Market by: Santosh Nair
5. The Little Book of Stock Market Cycles (Little Books. Big Profits) by: Jeffrey A. Hirsch

### Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Banking & Insurance-I**  
(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1204**

<b>Course prerequisites:</b>	Basic knowledge of banking transactions, bank operations, banking functions etc.
<b>Course Objectives</b>	1. To enable students, understand the fundamentals of Indian banking System
	2. To make students, understand the different types of banks and their functions.
	3. To enable students to understand different operations of any bank.
	4. To make students, understand the recent technologies in banking.
<b>Course Outcomes</b>	CO1: Recall and explain the structure, evolution, and significance of banking and insurance in India.
	CO2: Apply banking operations like account opening, loan processing, and use of banking technologies.
	CO3: Analyze the roles of RBI, NABARD, and cooperative banks in economic development.
	CO4: Evaluate various banking services and insurance schemes based on customer needs.
	CO5: Create digital banking models integrating KYC, mobile apps, and cybersecurity features.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction to Indian Banking System</b>	08
	1.1	Introduction, Meaning & Concept, Definition, Nature and Scope of a Banker;	
	1.2	Brief History of Banking and Evolution of Banking in India;	
	1.3	Importance of Banking in Economic Development;	
	1.4	An overview of Banking Regulation Act, 1949- Key provisions	
2.0		<b>Structure of Banking in India</b>	10
	2.1	Reserve Bank of India- Establishment, Role and Functions;	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

	2.2	Commercial Banks in India- Public Sector, Private Sector & Foreign Banks, Functions of Commercial Banks;	
	2.3	Indian Co-operative Banking- State Co-operatives, District Co-operatives, Primary Agriculture Co-operative Societies;	
	2.4	Development Banks- NABARD, Functions and Significance in Rural Development	
<b>3.0</b>		<b>Banking Operations (Practical based)</b>	07
	3.1	Types of bank accounts-Savings, Current, Recurring Deposit, Fixed Deposit account;	
	3.2	Different types of Loans- Procedures for Personal Loan, Home Loan, Vehicle Loan, Gold Loan, Agricultural Loan, Business Loan;	
	3.3	Saving Bank account opening procedure- Application format, KYC, Online Account Opening Process, CIBIL;	
	3.4	NEFT, RTGS, Account Statement, Bank Passbook.	
<b>4.0</b>		<b>Modern Banking</b>	05
	4.1	Debit card, Credit card, Point of Sale, Adhar Enabled Banking (AEB);	
	4.2	Automated Teller Machine (ATM), Cash Deposit Machine (CDM)	
	4.3	Mobile Application Based Banking (e.g. YONO, MahaBank etc.)	
	4.4	AI in Banking, Cyber Security in Banking.	
		<b>TOTAL</b>	<b>30</b>

### **Reference Books:**

- 1.Natrajan and Parmeshwaran, Indian Banking System, Revised Edition, S.Chand Publication, New Delhi, 2022
- 2.Bharathi Pathak, Indian Financial System, 6th Edition, Pearson Publication, New Delhi, 2024.
- 3.Principles and Practices of Banking, Indian Institute of Banking & Finance, Macmillan Education, 2023.
- 4.Dr. D. R. S. Bhat, Recent Trends in Insurance, Himalaya Publication House, Mumbai, 2021.
- 5.प्रा. डॉ.मरोती कच्छवे,प्रा. डॉ. रमाकांत घाडगे, डॉ. बालाजी कांबळे- भारतीय बैंकिंग व्यवसाय : श्रद्धा पब्लिकेशन, सोलापूर

### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Income Tax Procedure & Provisions-I (UGCTPP-V)**

**UGC Vocational Course-Tax Procedure & Practice**

**(Vocational & Skill Course-VSC Relating to Major)**

**Course Code: CCOMVC1205**

**(Note: It is alternative to Vocational & Skill Course-VSC Relating to Major & applicable to the college where UGC Vocational Course-Tax Procedure & Practice is approved by the UGC)**

<b>Course Prerequisites:</b>	<b>Basic knowledge of Accounting, Classroom, Blackboard, E-materials, Books etc.</b>
<b>Course Objectives:</b>	1. To make the students be acquainted with Income Tax Authority 2. To make the students be acquainted Return Filing and Assessment . 3. To make the students be acquainted with Advance Provisions Of PGBP 4. To make the students be acquainted with Advance provision of Capital Gain
<b>Course Outcomes:</b>	CO1: Recall and explain the structure of Income Tax authorities and return filing provisions. CO2: Apply presumptive taxation, capital gains computation, and advance tax rules. CO3: Analyze audit and accounting requirements under relevant tax sections. CO4: Evaluate the benefits of various exemptions and planning strategies. CO5: Create a personal or business tax file with supporting documentation and computations.

#### **Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### **Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Income Tax Authority</b>	

	<b>1.1</b>	Income Tax Authority as per Income Tax Act, 1961.	<b>06</b>
	<b>1.2</b>	Powers of CBDT, Commissioner and Assessing officer	
	<b>1.3</b>	Power of Survey, Search & seizure	
<b>2.0</b>		<b>Return Filing and Assessment</b>	
	<b>2.1</b>	Filing of Return of Income (ROI)	<b>06</b>
	<b>2.2</b>	Types of Return, PAN, Aadhar, and verification of Return	
	<b>2.3</b>	Assessments Procedure by Department	
<b>3.0</b>		<b>Advance Provision Of PGBP</b>	<b>08</b>
	<b>3.1</b>	Maintenance of books of Account u/s 44AA	
	<b>3.2</b>	Audit of Books of Account U/s 44 AB	
	<b>3.3</b>	Presumptive Taxation u/s 44AD, 44ADA, 44AE	
<b>4.0</b>		<b>Advance provision of Capital Gain</b>	<b>10</b>
	<b>4.1</b>	Exemption U/s 54,54B,54,54D,54EC,54F,	
	<b>4.2</b>	Computation of Capital gain with exemption.	
	<b>4.3</b>	Computation of Tax liability For LTCG and STCG	
		<b>Total</b>	<b>30 Hours</b>

**Note:** The provisions and regulations of Income Tax Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

#### **Reference Books:**

1. Dr. Vinod Singhaniya, Dr. Monica Singhaniya, “Student guide to Income Tax”, Taxmann.
2. VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, “Income Tax Law and Practice”, Kalyani Publisher.
3. Dr. HC Mehrotra and Dr. SP Goyal, “Direct Tax Law and Practices”, Kalyani Publishers.
4. TN Manoharan and GR Hari, “Direct Tax Laws and International Taxes”, Snow White Publications.

#### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Exports Finance Regulations (UGCFT-V)**

**UGC Vocational Course-Foreign Trade**

**(Vocational & Skill Course-VSC Relating to Major)**

**Course Code: CCOMVC1206**

(Note: It is alternative to Vocational & Skill Course-VSC Relating to Major & applicable to the college where UGC Vocational Course- Foreign Trade is approved by the UGC)

<b>Course prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Company visit, Boards, Lecture Hall
<b>Course Objectives</b>	1. To acquaint students with the fundamental concepts of export finance and its significance in international trade
	2. To provide knowledge about various payment methods, credit facilities, and financial institutions supporting exports
	3. To familiarize students with risk management techniques
<b>Course Outcomes</b>	CO1: Recall and explain the significance of export finance, credit facilities, and trade policies.
	CO2: Apply FEMA guidelines and pre- and post-shipment finance processes.
	CO3: Analyze risk management tools in export finance like credit insurance and guarantees.
	CO4: Evaluate the effectiveness of government incentives and export support systems.
	CO5: Create a financial strategy plan for an exporting firm.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Unit 1: Fundamentals of Export Finance</b>	8
	<b>1.1</b>	Meaning and Importance of Export Finance	
	<b>1.2</b>	Payment Methods in International Trade	

	<b>1.3</b>	Export Credit Facilities- Pre-Shipment Finance, Post-Shipment Finance, Factoring and Forfaiting in Export Finance	
<b>2.0</b>		<b>Unit 2: Export Regulations and Government Policies</b>	
	<b>2.1</b>	Overview of India's Foreign Trade Policy (FTP)	
	<b>2.2</b>	Foreign Exchange and FEMA Regulations	8
	<b>2.3</b>	Export Incentives and Government Support	
<b>3.0</b>		<b>Unit 3: Risk Management in Export Finance</b>	
	<b>3.1</b>	Types of Risks in Export Business: Financial and Credit Risks Political and Economic Risks, Foreign Exchange Risks	8
	<b>3.2</b>	Risk Mitigation Strategies	
	<b>3.3</b>	Trade Credit Insurance and Guarantees	
<b>4.0</b>		<b>Unit 4: Trends, Challenges, and Sustainability in Export Finance</b>	
	<b>4.1</b>	Emerging Trends in Export Finance, Challenges in Export Finance	6
	<b>4.2</b>	Impact of Global Economic Crises on Export Finance	
	<b>4.3</b>	Environmental, Social, and Governance (ESG) Factors in Export Financing	
		<b>Total</b>	<b>30 Hrs</b>

#### **Reference Books:**

1. Jeevanandam C.- Foreign Exchange & Risk Management -Sultan Chand & Sons
2. P.K. Khurana – Export Management – Galgotia Publishing Company
3. R. Parameswaran & P.N. Sudarsanam – Foreign Exchange and International Finance - S. Chand Publishing
4. Justin Paul & Rajiv Aserkar – “Export-Import Management”- Oxford University Press

#### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Introduction to Tally Prime (UGCCA-V)**

**UGC Vocational Course-Computer Application**

**(Vocational & Skill Course-VSC Relating to Major)**

**Course Code: CCOMVC1207**

**(Note: It is alternative to Vocational & Skill Course-VSC Relating to Major & applicable to the college where UGC Vocational Course- Computer Application is approved by the UGC)**

<b>Course prerequisites:</b>	Basic knowledge of business accounting, Computer lab with tally software and Internet.
<b>Course Objectives</b>	1. To develop awareness about computerized accounting. 2. To equip the students to acquire both theoretical and practical training in computerized accounting 3. To provide job opportunities in the field of accountancy.
<b>Course Outcomes</b>	CO1: Recall and explain the significance of computerized accounting. CO2: Apply theoretical and practical training in computerized accounting. CO3: Analyze computerized accounting mechanism. CO4: Evaluate traditional and computerized accounting CO5: Create a accounts and Statements through computerized accounting

**Course Teaching and Evaluation Scheme**

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>					
<b>Credits Assigned</b>		<b>Teaching Hours</b>		<b>Continuous Assessment</b>			<b>End of Semester Exam Marks</b>	<b>Practical/ Oral Exam Marks</b>	<b>Total Marks</b>
<b>Theory</b>	<b>Practical</b>	<b>Theory</b>	<b>Practical</b>	<b>Average of Two Tests(Each Test of 05 Marks)</b>	<b>Assignments (Marks 05)</b>	<b>Total (Marks)</b>			
<b>02</b>	<b>--</b>	<b>30</b>	<b>--</b>	<b>05</b>	<b>05</b>	<b>10</b>	<b>40</b>	<b>--</b>	<b>50</b>

**Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>Introduction to Computerised Accounting</b>	<b>07</b>
	<b>1.1</b>	Introduction, Importance and Features of Computerised Accounting, Advantages and disadvantages of computerised accounting	
	<b>1.2</b>	Difference between Manual Accounting and Computerised Accounting	
	<b>1.3</b>	Creation / Setting up of Company in Tally, Alteration of Company, Company Features and Configuration,	
<b>2.0</b>		<b>Accounting and Inventory Masters</b>	<b>07</b>

	<b>2.1</b>	Managing Ledger and Groups – Creation, Display and Alteration of Single or Multiple Ledgers and Groups	
	<b>2.2</b>	Stock Items: Creation, Display and Alteration of Single or Multiple Stock Items, Units of Measures : Creation, Display and Alteration of Units of Measures	
	<b>2.3</b>	Stock Groups & Stock Categories: Create, Display, Alter and Delete – Single or Multiple Stock Groups and Stock Categories	
<b>3.0</b>		<b>Accounting and Inventory Vouchers</b>	10
	<b>3.1</b>	Accounting Vouchers – Introduction – Types of Vouchers	
	<b>3.2</b>	Inventory Vouchers – Introduction – Types of Inventory Vouchers	
	<b>3.3</b>	Recording of transactions in Tally: Accounting Voucher and Inventory Voucher Entry using Tally (Journal Entry in Tally)	
<b>4.0</b>		<b>Display and Printing of Report</b>	06
	<b>4.1</b>	Display and Printing of Reports – Day Book, Cash Book, Purchase Register, Sales Register, Journal Register and Ledger Accounts, Statement of Accounts	
	<b>4.2</b>	Display and Printing of Reports – Trial Balance, Profit and Loss Account and Balance Sheet	
	<b>4.3</b>	Backup and Restore, Split Company Data, Import and Export of Data, Rewrite Data, e-mail a report, Uploading the reports.	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

1. Fundamentals of Accounting & Financial Analysis- By Anil Chowdhary (Pearson Education)
2. Accounting Made Easy – By Rajesh Agrawal&R.Shrinivasan (Tata McGraw-Hill)
3. Mastering Tally Erp.9 -Basic Accounts, Invoice, Inventory by Ashok. K. Nandani (BPP Publication)

**Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

**End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Customs Duty and GST-I (UGCTPP-VI)**

**UGC Vocational Course-Tax Procedure & Practice**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1201**

**(Note: It is alternative to Modern Indian Languages (AEC) and applicable to the college where UGC Vocational Course-Tax Procedure & Practice is approved by the UGC)**

<b>Course Prerequisites:</b>	Basic knowledge of Customs and Provisions of GST framework in India, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students be acquainted with Meaning of Customs components and other Concepts of GST. 2. To make the students be acquainted to involvement of Indirect Taxes like Customs and different GST exceptions in India. 3. To make able the students to compare different Custom Duties with international borders at large and how GST can be levied under Composition Scheme. 4. To make able the students to understand the importance of Customs and its use in practical world as well as Goods and Services fall under Reverse Charge. 5. To make able the students to apply basic Custom Duties reasoning to solve the basic understanding of it.
<b>Course Outcomes:</b>	CO1: Recall and explain customs law, types of duties, and GST composition schemes. CO2: Apply customs valuation and reverse charge provisions to practical import/export situations. CO3: Analyze taxable events and duties under various customs classifications. CO4: Evaluate compliance mechanisms and the suitability of composition schemes. CO5: Create a duty computation chart and GST report for a simulated business case.

#### **Course Structure: Teaching and Evaluation**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### **Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction of Custom Duty and its Concept</b>	
	1.1	Background and History of Custom Law;	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

	1.2	Introduction and Meaning of Custom Duty;	07
	1.3	Relevant Definitions applied to Custom Law;	
	1.4	Import and Export	
2.0		<b>Taxable Events and Types of Duties under Custom Duty</b>	07
	2.1	Imposition of Taxes and Duties under Customs Law;	
	2.2	Taxable Event: Meaning and Scope;	
	2.3	Applicability on Import and Export;	
	2.4	Various Duties under Customs and Types of Duties	
2.0		<b>Composition Scheme under GST</b>	08
	2.1	Overview of Composition Scheme;	
	2.2	Turnover Limit for Composition Scheme;	
	2.3	Conditions for Composition Scheme;	
	2.4	Validity for Composition Scheme.	
3.0		<b>Reverse Charge Mechanism under GST</b>	08
	3.1	Meaning and Definition of Reverse Charge	
	3.2	Goods under Reverse Charge Mechanism;	
	3.3	Services under Reverse Charge Mechanism;	
	3.4	Provisions and Taxability under Reverse Charge Mechanism.	
		<b>Total</b>	<b>30 Hours</b>

**Note:** The provisions and regulations of The Customs Duty Act, 1962 and Goods and Services Tax Act, 2017 as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary examination.

**Reference Books:**

- Taxmann : Custom Tariff of India by R.K. Jain
- Himalaya Publishing House : GST and Customs Duty by Dr. R.G. Saha and Dr. Usha Devi N.
- Notion Press : Customs Duty Law & Practice by Dr. Vinod Kumar Adwani
- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey

**Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

**End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Export Procedures and Documentation (UGCFT-VI)**

**UGC Vocational Course-Foreign Trade**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1202**

**(Note: It is alternative to Modern Indian Languages (AEC) and applicable to the college where UGC Vocational Course-Foreign Trade is approved by the UGC)**

<b>Course prerequisites:</b>	Basic knowledge of international trade and business transactions.
<b>Course Objectives</b>	1. To provide knowledge on export payments, finance, and risk management.
	2. To Introduce students to essential export documents.
	3. To help students understand the concept and importance of export.
<b>Course Outcomes</b>	CO1: Recall and explain export processes, types of exports, and essential documentation.
	CO2: Apply export procedures like registration, licensing, and compliance.
	CO3: Analyze the roles of EPCs, DGFT, and shipping agencies in the export chain.
	CO4: Evaluate payment mechanisms and risk factors involved in international trade.
	CO5: Create a complete export documentation file for a sample transaction.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Export Business</b>	10
	<b>1.1</b>	Meaning and Importance of Export	
	<b>1.2</b>	Types of Exports	

	<b>1.3</b>	Challenges and Opportunities in Export Business	
<b>2.0</b>		<b>Export Procedures</b>	7
	<b>2.1</b>	Steps in Export Process (Pre-shipment and Post-shipment)	
	<b>2.2</b>	Export Licensing and Registration (IEC, RCMC, GST, etc.)	
	<b>2.3</b>	Role of Export Promotion Councils and DGFT	
<b>3.0</b>		<b>Export Documentation</b>	7
	<b>3.1</b>	Essential Export Documents (Invoice, Packing List, Certificate of Origin, etc.)	
	<b>3.2</b>	Shipping and Logistics Documents (Bill of Lading, Airway Bill, Insurance)	
	<b>3.3</b>	Regulatory and Compliance Documents (Letter of Credit, Customs Clearance, Export Declaration)	
<b>4.0</b>		<b>Payment, Finance, and Risk Management in Export</b>	6
	<b>4.1</b>	Export Payment Methods (Advance Payment, Open Account, Documentary Collection)	
	<b>4.2</b>	Export Finance (Pre-shipment and Post-shipment Finance, EXIM Bank, ECGC)	
	<b>4.3</b>	Risk Management in Export (Currency Risk, Credit Risk, Political Risk)	
		<b>Total</b>	<b>30 Hrs</b>

#### **Reference Books:**

1. Export/Import Procedures and Documentation – By Donna L. Bade (AMACOM, 5th Edition)
2. Export Import: Procedure and Documentation – By Dr. Madhurima Lal & Sultan Ahmad (Sultan Chand & Sons, 1st Edition, 2021)
3. Export Management – By P. K. Khurana (Galgotia Publishing Company)
4. Export: What, Where, and How – By Paras Ram (Anupam Publishers)

#### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Object Oriented Programming Using C++( (UGCCA-VI)**

**UGC Vocational Course-Computer Application**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1203**

**(Note: It is alternative to Modern Indian Languages (AEC) and applicable to the college where UGC Vocational Course- Computer Application is approved by the UGC)**

<b>Course prerequisites:</b>	Basic knowledge of C programming.
<b>Course Objectives</b>	1.To learn the fundamental principles of Object-Oriented Programming (OOP), such as encapsulation, inheritance, polymorphism, and abstraction. 2.ToDevelop proficiency in writing C++ programs using classes, objects, constructors, and destructors. 3. To design and implement real-world applications using OOP principles.
<b>Course Outcomes</b>	CO1: Recall and explain OOP concepts, keywords, tokens, and the structure of a C++ program. CO2: Apply class, object, functions, and overloading techniques to solve programming problems. CO3: Analyze the use of inheritance and polymorphism in code optimization. CO4: Evaluate program efficiency and debugging outcomes through exception handling. CO5: Create complete C++ applications using templates, file handling, and modular coding.

**Course Teaching and Evaluation Scheme**

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>					
<b>Credits Assigned</b>		<b>Teaching Hours</b>		<b>Continuous Assessment</b>			<b>End of Semester Exam Marks</b>	<b>Practical/ Oral Exam Marks</b>	<b>Total Marks</b>
<b>Theory</b>	<b>Practical</b>	<b>Theory</b>	<b>Practical</b>	<b>Average of Two Tests(Each Test of 05 Marks)</b>	<b>Assignments (Marks 05)</b>	<b>Total (Marks)</b>			
<b>02</b>	<b>--</b>	<b>30</b>	<b>--</b>	<b>05</b>	<b>05</b>	<b>10</b>	<b>40</b>	<b>--</b>	<b>50</b>

**Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>1. Introduction to OOP</b>	<b>10</b>
	<b>1.1</b>	Object Oriented Programming, Basic Concepts of OOP's, Benefits of OOP's.	
	<b>1.2</b>	Tokens, Keywords, Identifiers, Data Types, Constants, Variables	
	<b>1.3</b>	Structure of C++ Program, Decision Making and Looping	
<b>2.0</b>		<b>Class, object and Operator Overloading</b>	<b>07</b>
	<b>2.1</b>	Control and Looping Statements	

	<b>2.2</b>	Arrays, Pointers, Function, Function Prototype	
	<b>2.3</b>	Inline function, Default arguments, Function overloading ,operator overloading	
<b>3.0</b>		<b>Inheritance and Polymorphism</b>	07
	<b>3.1</b>	Types of Inheritance	
	<b>3.2</b>	Types of Polymorphism	
	<b>3.3</b>	Rules for virtual functions	
<b>4.0</b>		<b>Exception Handling and Templates</b>	06
	<b>4.1</b>	Exception Handling	
	<b>4.2</b>	Templates in CPP	
	<b>4.3</b>	Files and Streams	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

1. Object Oriented Programming With C++ - By E. Balgurusamy
2. Object Oriented Programming in C++ - By Yashawant Kanetkar
3. C++ Completed Reference- By H. Sheil

**Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

**End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

**SWAMI RAMANAND TEERTH**  
**MARATHWADA UNIVERSITY, NANDED**



**B. Com. II Year: Semester IV (Level 5.0)**

**Effective from Academic year 2025 – 2026**

**(As per NEP-2020)**



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester IV (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Corporate Accounting-II

Discipline Specific Core (DSC) (Major)

Course Code: CCOMCT1251

<b>Course prerequisites:</b>	Advanced knowledge of Corporate Accounting, Black Board, projector, -E learnings Resources, Journals, Case Study. Note : As per the guidelines of revised Accounting Standards and Companies Act, 2013.
<b>Course Objectives</b>	1) To help the students to understand the techniques of Amalgamation, Absorption, Reconstruction, and liquidation of the corporate entity.
	2) To provide the student with knowledge of record development in corporate accounting.
	3) To teach them the various requirement of corporate reporting
	4) Widely used in present corporate world.
	5) To help students to gain the conceptual knowledge of the corporate accounting.
<b>Course Outcomes</b>	CO1: Recall and describe concepts of amalgamation, absorption, and reconstruction.
	CO2: Apply accounting treatment for business combinations.
	CO3: Analyze balance sheets of holding and subsidiary companies.
	CO4: Evaluate financial impact of mergers and reconstructions.
	CO5: Create final statements like revised balance sheets and liquidation accounts.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Amalgamation of Joint Stock Companies</b>	10
	1.1	Introduction, Meaning and Definition of Amalgamation, Characteristics of Amalgamation, Objectives and Causes of Amalgamation of Joint Stock companies,	
	1.2	Purchase Consideration, Methods of Purchase Consideration: Net Payment Method & Net Asset Method.	
	1.3	Opening and Closing entries in the books of Joint Stock Companies and	
	1.4	(Preparation of Balance Sheet After Amalgamation)	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

<b>2.0</b>		<b>Absorption of Joint Stock Company.</b>	<b>10</b>
	<b>2.1</b>	Introduction, Meaning and Definition of Absorption, Purchase Consideration,	
	<b>2.2</b>	Ledger Accounts in the Books of Absorbed (Dissolved) Company,	
	<b>2.3</b>	Acquisition entries in the books of Absorbing Company,	
	<b>2.4</b>	Balance Sheet after Absorption,	
<b>3.0</b>		<b>Reconstruction of Joint Stock Company.</b>	<b>10</b>
	<b>3.1</b>	Meaning and Need of Reconstruction of Joint Stock Company,	
	<b>3.2</b>	Types of Reconstruction, Objects of Reconstruction,	
	<b>3.3</b>	Forms of Internal Reconstruction,	
	<b>3.4</b>	Accounting entries related to internal reconstruction only & preparation of Revised Balance Sheet.	
<b>4.0</b>		<b>Accounts of Holding Company (with One subsidiary Company Only)</b>	<b>15</b>
	<b>4.1</b>	Meaning of Holding Company and Subsidiary Company, Holding Company Accounts with its only One Subsidiary Company,	
	<b>4.2</b>	Consolidated Balance Sheet, Pre-acquisition and Post-acquisition of Profit	
	<b>4.3</b>	Intercompany Debt and Bills and Debenture, Cost of Control, Minority Interest Joint Stock Company and	
	<b>4.4</b>	Practical Problem on Consolidated Balance Sheet.	
<b>5.0</b>		<b>Liquidation of Joint Stock Company.</b>	<b>15</b>
	<b>5.1</b>	Meaning and Cause of Liquidation of a Joint Stock Company, Modes of Winding Up, Role of Company Liquidator, <b>(Theory)</b> ,	
	<b>5.2</b>	Procedure of liquidation of a Joint Stock Company,	
	<b>5.3</b>	Role of company liquidation,	
	<b>5.4</b>	Accounting Treatment of Voluntary Liquidation of a Joint Stock Company.	
		<b>TOTAL</b>	<b>60</b>

### Reference Books:

- 1) Practical problem in advanced account only S.P Jain and K.L Narang kalyani publishers
- 2) Advanced accounting – J.R Batliso the standard account only publication private Ltd Mumbai.
- 3) Advanced accountancy: R.L Gupta, M Radnaswami sultan chand and sons New Delhi
- 4) A New approach to accountancy: H.R Kotalwar discovery publishers Latur

### Continuous Assessment (CA):

**1.Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

**2. Assignment/ Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester IV (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: - Cost Accounting-II

Discipline Specific Core (DSC) Major)

Course Code: : CCOMCT1252

Course prerequisites:	Black Board, Financial accounting, projector, -E learnings Resources, journals, case study
Course Objectives	1.To make the students be acquainted with Cost accounting records and cost audit
	2.To make the students be acquainted with Process Costing and Contract Costing
	3.To make the students be acquainted with Operating or Service Costing
	4.To make the students be acquainted with Reconciliation of Cost and Financial Accounts:
Course Outcomes	CO1: Recall and Understand cost accounting records, audit procedures, and process costing.
	CO2: Apply costing methods to job, process, contract, and service industries.
	CO3: Analyze treatment of joint/by-products and reconcile cost & financial accounts.
	CO4: Evaluate profitability and costing efficiency using real-world cases.
	CO5: Create comprehensive cost statements and reconciliation reports.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Cost Accounting Records and Cost Audit</b>	10
	1.1	Cost accounting records and cost audit	
	1.2	Nature and scope of cost audit.	
	1.3	Under company act- cost audit techniques and programs, Cost audit report,	
	1.4	Cost auditor – appointment, rights and responsibilities.	
2.0		<b>Process Costing</b>	10
	2.1	Meaning and Features of Process Costing	

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	2.1	Treatment of Normal loss. Abnormal loss and Abnormal Gains	
	2.2	Joint Products By – Products and Accounting	
	2.3	Practical Problems on Process Costing	
<b>3.0</b>		<b>Contract and Job Costing</b>	<b>10</b>
	3.1	Meaning and Features of Contract and Job Costing. Job v/s Contract Costing	
	3.2	Treatment of profit on Incomplete Contracts- Credited and Reserve Profit.	
	3.3	Work in Progress and its Valuation, Work Certified and Work Completed but Uncertified	
	3.4	Practical Problems on Preparation of Contract Account and Balance Sheet.	
<b>4.0</b>		<b>Operating or Service Costing</b>	<b>15</b>
	4.1	Meaning and Features of Operating or Service Costing	
	4.2	Service cost units- Single and Compound unit.	
	4.3	Industries where Operating or Service Costing is Used	
	4.4	Practical Problems on Transport Industry and Electricity Generation and Supply Industry	
<b>5.0</b>		<b>Reconciliation of Cost and Financial Accounts</b>	<b>15</b>
	5.1	Meaning of Reconciliation of Cost and Financial Accounts:	
	5.2	Format of Reconciliation Statement, Methods of Reconciliation, Procedure of Reconciliation,	
	5.3	Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts,	
	5.4	Practical Problems on Preparation of Reconciliation Statement	
		<b>TOTAL</b>	<b>60</b>

#### Reference Books:

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Cost and Management Accounting- Dr H S Patange, Chandralok Publication, Kanpur.
7. Cost Accounting- Dr. Maroti Kachave,Dr. Sambhaji Jadhav, Prof. Shrawan Bansode- Aruna Publication Latur
8. Advanced Cost Accounting- Dr. Ashok Kalam, Dr. Maroti Kachave, Aruna Publication Latur.

#### Continuous Assessment (CA):

**1.Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

**2. Assignment/ Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester IV (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Direct Taxes Law & Practice - II

Discipline Specific Minor (DSM)

Course Code: : CCOMMT1251

<b>Course prerequisites:</b>	Black Board, Financial accounting, projector, -E learnings Resources, journals, case study
<b>Course Objectives</b>	1.To make the students be acquainted with Income from Capital Gains
	2.To make the students be acquainted with Income from Other Sources
	3.To make the students be acquainted with Computation of GTI & TI
	4.To make the students be acquainted with Computation of Tax Liability
<b>Course Outcomes</b>	CO1: Remember & Understand income tax concepts such as capital gains, deductions, and total income.
	CO2: Apply to compute taxable income under different heads and deductions.
	CO3: Analyze income structures to determine applicable exemptions and tax treatments.
	CO4: Evaluate tax liabilities under old and new regimes.
	CO5: Create or Prepare income tax computation and liability statements for individuals.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
<b>04</b>	--	<b>60</b>	--	<b>10</b>	<b>10</b>	<b>20</b>	<b>80</b>	--	<b>100</b>

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Income from Capital Gains</b>	<b>10</b>
	<b>1.1</b>	Basis of Charge, Meaning of Capital Asset, Types of Capital Assets, Transfer of Capital Assets,	
	<b>1.2</b>	Short term capital gain and long-term capital gain.	
	<b>1.3</b>	Deductions under section 54, Cost Inflation Index	

	1.4	Practical Problems on Computation of Taxable Income from Capital Gains	
<b>2.0</b>		<b>Income from Other Sources</b>	<b>10</b>
	2.1	Identify Incomes chargeable under the head Income from other sources - section 56	
	2.2	Allowable deduction under section 57	
	2.3	Practical Problems on Computation of Taxable Income from Other Sources	
	2.4	Practical Problems on Computation of Taxable Income from Other Sources	
<b>3.0</b>		<b>Deduction from Gross Total Income</b>	<b>10</b>
	3.1	Meaning of Gross Total Income and Computation	
	3.2	Allowable deduction under section 80C, 80D, 80DD, 80E, 80G and 80U	
	3.3	Problems on Deductions	
<b>4.0</b>		<b>Computation of Total Income</b>	<b>15</b>
	4.1	Meaning of Total Income	
	4.2	Computation of GTI and Allowable deduction from GTI of Individuals	
	4.3	Practical Problems on Computation of Total Income of Individuals	
<b>5.0</b>		<b>Computation of Tax Liability</b>	<b>15</b>
	5.1	Tax slab rates as per <b>Old Tax Regime</b>	
	5.2	Tax slab rates as per <b>New Tax Regime</b>	
	5.3	Computation of Tax Liability for Individuals as per Old Tax Regime (below 60 years age only)	
	5.4	Computation of Tax Liability for Individuals as per New Tax Regime	
		<b>TOTAL</b>	<b>60</b>

### Reference Books:

1. Student's Guide to Income Tax – Singhania & Singhania – Taxmann
2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan Publication, Agra

### Continuous Assessment (CA):

**1. Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

**2. Assignment/ Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester IV (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Business Management - II

Discipline Specific Minor (DSM)

Course Code: CCOMMT1252

<b>Course prerequisites:</b>	Black Board, Financial accounting, projector, -E learnings Resources, journals, case study
<b>Course Objectives</b>	1. To understand the different theories of Management 2. To make students acquainted with performance appraisal, training and development process 3. To Study the recent trends of Management
<b>Course Outcomes</b>	CO1: Remember & understand key theories, and trends in modern management. (Remember + Understand) CO2: Apply training, development, and performance appraisal techniques. CO3: Analyze leadership styles, succession planning, and appraisal systems. CO4: Evaluate the effectiveness of management strategies in current scenarios. CO5: Create or Develop strategies for managing international and digital business environments.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>MANAGEMENT THINKERS AND THEORIES</b>	12
	1.1	F. W. Taylor, Henry Fayol,	
	1.2	Peter Drucker, Abraham Maslow	
	1.3	Hertzberg Theory	
	1.4	McClelland Theory for Need	

<b>2.0</b>		<b>TRAINING AND DEVELOPMENT</b>	<b>12</b>
	<b>2.1</b>	<b>Training-</b> Meaning, Nature of Training	
	<b>2.2</b>	Types & Importance of Training	
	<b>2.3</b>	<b>Development</b> – Meaning & Objectives, Process.	
	<b>2.4</b>	Succession Planning ,Difference between Training and Development	
<b>3.0</b>		<b>PERFORMANCE APPRAISAL</b>	<b>12</b>
	<b>3.1</b>	Meaning and Definition	
	<b>3.2</b>	Need & Process of Performance Appraisal	
	<b>3.3</b>	Purpose & Methods of Performance Appraisal	
	<b>3.4</b>	Advantage of Performance Appraisal	
<b>4.0</b>		<b>RECENT TRENDS IN MANAGEMENT</b>	<b>12</b>
	<b>4.1</b>	TQM	
	<b>4.2</b>	Six Sigma, Quality Circle	
	<b>4.3</b>	Digital Transformation , AI and Automation	
	<b>4.4</b>	MIS, Bench Marking	
<b>5.0</b>		<b>INTERNATIONAL BUSINESS MANAGEMENT</b>	<b>12</b>
	<b>5.1</b>	Meaning, Characteristics of International Company,	
	<b>5.2</b>	Modes of entry	
	<b>5.3</b>	Factors behind growth of International Business	
	<b>5.4</b>	SAARC, NAFTA, ASEAN.	
		<b>TOTAL</b>	<b>60</b>

### Reference Book

- T. Ramasamy – Principles of Management- Himalaya Publishing House
- R. N. Gupta- Principles of Management- Sultan Chand and Sons
- P. Subbarao- Principles of Management-Himalaya Publishing House.
- Dr. H.S. Patange, Dr. M. S. Ashtekar, Dr. R. N. Gilda – Business Management – Prabhakar Publication, Latur
- Dr B B Lakshete, Management & Motivation Thinkers, Vallari Publication, Pune.
- Govindrajan & Natrajan- Principles of Management, PHI Learning

### Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: Assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester IV (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: - Business Entrepreneurship-II

Discipline Specific Minor (DSM)

Course Code: CCOMMT1253

<b>Course prerequisites:</b>	Basic Knowledge of Entrepreneurship with terms like business, trade, profit, investment, market, Understanding different types of business ownership.
<b>Course Objectives</b>	1.To orient learners towards entrepreneurship as a viable career option while fostering creative thinking and behavior.
	2.To introduce students to fundamental entrepreneurial concepts and build a solid theoretical foundation in entrepreneurship.
	3.To cultivate entrepreneurial qualities and skills among students, motivating them to pursue entrepreneurial ventures.
<b>Course Outcomes</b>	CO1: Remember & Understand new dimensions of entrepreneurship and sector-specific roles.
	CO2: Apply concepts of startup ecosystems, MSME processes, and incubation support.
	CO3: Analyze successful entrepreneurs' journeys and sector-based challenges.
	CO4: Evaluate the role of entrepreneurship in rural and agro-economic development.
	CO5: Design or create basic project reports and business plans.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>New Dimensions of Entrepreneurship</b>	10
	1.1	Start-up- Mobilizing resources for Start-up, steps for start up	
	1.2	Stand up- Concept and Importance	
	1.3	Make in India- Concept and Importance	
	1.4	Incubation Centre- Concept and Importance	
2.0		<b>Entrepreneurship in Different Sector</b>	10
	2.1	A) Rural Entrepreneurship- Concept.	

	2.1	Importance of Rural Entrepreneurship, Problems of Rural Entrepreneurship	
	2.2	B) Agro Entrepreneurship- Concept of Agro Entrepreneurship.	
	2.3	Need of Agro Entrepreneurship, Obstacles in Agro Entrepreneurship	
<b>3.0</b>		<b>MSME- Micro, Small and Medium Enterprises</b>	<b>10</b>
	3.1	Definition, Meaning, Importance and Characteristics of MSME.	
	3.2	Advantage of MSME.	
	3.3	Steps involved in the formation of MSME	
	3.4	MSME Role in Economic Development.	
<b>4.0</b>		<b>Lessons from Successful Entrepreneurs</b>	<b>15</b>
	4.1	JRD Tata- Tata Group.	
	4.2	Dhirubhai Ambani- Reliance Industries.	
	4.3	N. R. Narayana Murthy- Infosys.	
	4.4	Anand Mahindra- Mahindra and Mahindra	
<b>5.0</b>		<b>Project Management and Project Report</b>	<b>15</b>
	5.1	A) Project Management- Meaning and concept of project, Importance	
	5.2	Stages of Project management	
	5.3	B) Report Writing- Meaning of project report	
	5.4	Contents of Project report	
		<b>TOTAL</b>	<b>60</b>

#### Reference Books:

- 01) Entrepreneurship: - by Dr. Vandana Jain, Publisher: Singhal Publications.
- 02) Project Management: - by Vicky Billingham, Viva Books.
- 03) The Innovator's Dilemma by Clayton M. Christensen, Harvard Business Review Press; Reprint edition (1 January 2013) Penguin.
- 04) Rural Entrepreneurship in India: - by E. G. Krishnan.
- 05) Agro-Entrepreneurship: - by P. S. Tripathi.
- 06) MSME Schemes Booklet (Ministry of MSME)

#### Continuous Assessment (CA):

1. Two Tests: There are two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment : Preparation of Project report of- Example: - Grocery mall, Supply Chain Management, Retail stores, Hotel, Beauty Parlor and dairy farming and any other relevant industry. The subject teacher will evaluate the project based on a comprehensive rubric, allocating a total of 10 marks

#### End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



**Swami Ramanand Teerth Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Financial Literacy-II**

**(Generic/Open Elective)**

**Course Code: CCOMGE1251**

<b>Course prerequisites:</b>	Basic knowledge of finance, Classroom, online platform, Case studies, Group discussion, Seminar & field work, E-materials, Books etc.
<b>Course Objectives</b>	1. To develop an understanding of financial literacy and its significance in person and professional life
	2. To enhance awareness of investment options, taxation and digital transactions
	3. To educate students about financial frauds, consumer protection.
<b>Course Outcomes</b>	CO1: Remember and Understand digital banking, taxation basics, and financial safety.
	CO2: Apply online tools for transactions, tax planning, and investment.
	CO3: Analyze financial fraud cases and consumer protection frameworks.
	CO4: Evaluate financial instruments and institutional roles in the financial market.
	CO5: Create a personal financial plan with investment and tax-saving strategies.

#### **Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### **Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Banking and Digital Transactions</b>	<b>08</b>
	1.1	Concept and application of debit cards, credit cards	
	1.2	ATMs, Net banking, UPI payments, wallets	
	1.3	Cyber security in Digital Transactions	
<b>2.0</b>		<b>Taxation and Financial Planning</b>	<b>07</b>
	2.1	Basics of Income tax.	

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	2.2	Income tax Filing and Tax saving Instruments (80C, 80D, 80G)	
	2.3	Tax planning for Individuals.	
<b>3.0</b>		<b>Financial Frauds and Consumer Protection</b>	<b>08</b>
	3.1	Common Financial Frauds, Cybersecurity Measures for safe transactions	
	3.2	Consumer rights and legal protection	
	3.3	Role of RBI, SEBI, IRDAI in consumer protection	
<b>4.0</b>		<b>Financial Market and Institutions</b>	<b>07</b>
	4.1	Meaning, structure and role of financial markets	
	4.2	Functions of SEBI, RBI and other regulatory institutions	
	4.3	Stock Market Basics and trading Mechanism	
		<b>TOTAL</b>	<b>30</b>

### Reference Books:

- 1) Indian Institute of Banking & Finance (IIBF). *Principles and Practice of Banking*
- 2) Dr. H.C Mehrotra and Dr. S.P Goyal, Income Tax Law & Accounts, Sahitya Bhavan Publications
- 3) Vasant Desai Indian Financial System and Development, Himalaya Publications House, Delhi.
- 4) H.R. Machiraju: Financial Systems and Development, Vikas Publications Housing, Pvt, Ltd
- 5) Principles of Banking: Indian Institute of Banking & Finance, Mc.Millan.
- 6) V.A. Avadhani: Marketing of Financial Services, Himalaya Publications House, Delhi.
- 7) RBI, SEBI, IRDAI Publications & Websites
- 8) Legal Framework and Consumer protection Act
- 9) Modern Banking : Theory and Practice, Second Edition – D. Muraleedharan- (PHI Learning Pvt. Ltd., Delhi)
- 10) M. Y. Khan, 'Financial Services', McGraw Hill
- 11) Merchant Banking, NISM, Taxman
- 12) Financial Market and Services – E-Gordon & K. Natrajan, Himalaya Publication
- 13) Aswath Damodaran, Investment Valuation : Tool and Techniques for determining the value
- 14) 'Financial Services', Anbarasu Joseph D, Boominathan VK, Mohan Man, Gnanaraj G., Sultan Chand & Sons, Delhi

### Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester IV (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Tourism Marketing -II

(Generic/Open Elective)

#### Course Code: CCOMGE1252

<b>Course prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
<b>Course Objectives</b>	1. To Introduce Tourism Industry.
	2. To learn the Technique of Earning Source Through Tourism.
	3. To set an Idea About how to Work as a Tourist Guide.
	4. It helps to Learn the Effective Communication Skill & Personality Development.
<b>Course Outcomes</b>	CO1: Remember and Understand Tourism Industry
	CO2: Apply Knowledge for Tourist Guideship.
	CO3: Analyze Tourist Points for Tourism Industry .
	CO4: Evaluate Tourist Points for Tourism Industry & Tourist Packages.
	CO5: Create a Tourist Packages.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Tourism Industry</b>	<b>08</b>
	1.1	Introduction and meaning and functions of Tourism	
	1.2	Advantages & Disadvantages of Tourism Industry.	
	1.3	Recent Trends in Tourism Industry.	
<b>2.0</b>		<b>Tour Packages</b>	<b>07</b>
	2.1	Introduction to Tour Packages	
	2.2	Characteristics of Tour Packages	
	2.3	Types of Tour Packages	

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<b>3.0</b>		<b>Tourist Guide</b>	<b>08</b>
	<b>3.1</b>	Introduction and Role of Tourist Guide	
	<b>3.2</b>	Types Tourist Guide	
	<b>3.3</b>	Income Source of Tourist Guide	
<b>4.0</b>		<b>Personality Development of Tourist Guide</b>	<b>07</b>
	<b>4.1</b>	Introduction and Meaning of Personality	
	<b>4.2</b>	Internal & External Factors of Personality	
	<b>4.3</b>	Communication Skills	
		<b>TOTAL</b>	<b>30</b>

### **Reference Books:**

1. Tourism development – A.K.Bhatia
2. Successful tourism Management- Pran Math Seth

### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



# Swami Ramanand Teertha Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Principles of Advertising & Salesmanship-II**

(Generic/Open Elective)

**Course Code: CCOMGE1253**

<b>Course Prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
<b>Course Objectives:</b>	1. To understand the need of the art of Salesmanship and Advertising.
	2. To understand the scope of the subject.
	2. To understand the relationship of Salesmanship and Advertising with different sequence of the commercial world.
	3. To acquaint with the principles and practices of Salesmanship and Advertising as an essential part of commercial activities.
	4. To give fundamental knowledge regarding organisation and operation of sales management
<b>Course Outcomes:</b>	5. To include attitudes and values leading to integration of salesman's service with the social system and the commercial world.
	1. CO1: Remember and Understand the art of Salesmanship and Advertising
	2. CO2: Apply Knowledge of Salesmanship and Advertising.
	3. CO3: Analyze types of Salesmanship and Advertising media.
	4. CO4: Evaluate Salesmanship and Advertising media.
	5. CO5: Create a Salesmanship and Advertising Contents

## Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

## Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Retail Selling and Salesman	08

	1.1	Fundamentals of retail selling, sales talk-its technique	
	1.2	Effectiveness-Meeting Customers Objective	
	1.3	Meeting Customers Objection, closing of sale.	
	1.4	Role of Retail seller	
2.0		<b>Publicity and Advertising</b>	07
	2.1	Meaning and Importance of publicity and advertising	
	2.2	Evolution of advertising-functions-salesmanship and advertising	
	2.3	Benefits of advertising, social welfare & truth in advertising.	
	2.4	Challenges in Advertising	
3.0		<b>Market Research</b>	08
	3.1	Meaning, Needs & Importance	
	3.2	Market Research Process	
	3.3	Techniques & Methods	
	3.3	Identification of Target Groups in relation to a product	
4.0		<b>Types of Salesman</b>	07
	4.1	Sales Executive– Indoor and outdoor salesman	
	4.2	Comparison of their duties, responsibilities, Problems of Manufacturers	
	4.3	Wholesalers’ salesman-retail salesman	
	4.4	Speciality salesman-industrial salesman.	
<b>Total</b>			<b>30</b>

### Reference Books:

1. Bhatia, T.K., Advertising and Marketing in Rural India, 2ndEdition, Macmillan India Ltd., 2007.
2. Wells, W.D., Burnett, J. and Moriarty, S., Advertising: Principles and Practice, 7th Edition, Pearson, 2007.

### Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester IV (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Business Communication Skills-II

(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1251**

<b>Course prerequisites:</b>	Basic knowledge of soft skills, Classroom, Blackboard, E-materials, Books etc
<b>Course Objectives</b>	1. To develop a strong understanding of soft skills, their importance, and how they can enhance personal and professional development.
	2. To equip students with the knowledge and skills to communicate effectively in business settings using various communication tools, including modern AI-based tools.
	3. To build public speaking and presentation skills by focusing on overcoming stage fear, effective body language, voice modulation, and using visual aids.
	4. To promote the development of teamwork, leadership, critical thinking, problem-solving, and career skills, including interview preparation and resume writing.
<b>Course Outcomes</b>	CO1: Remember & Understand of soft skills, their importance, and how they can enhance personal and professional development.
	CO2: Apply public speaking and presentation skills by focusing on overcoming stage fear, effective body language, voice modulation, and using visual aids
	CO3: Analyze , leadership, critical thinking, problem-solving, and career skills.
	CO4: Evaluate , leadership, critical thinking, problem-solving, and career skills.
	CO5: Create or prepare business letters and job applications.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction to Soft Skills</b>	08
	1.1	Definition, Importance of Soft Skills	

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	1.2	Body Language, Grooming manners and etiquettes	
	1.3	Elements of effective speaking/presentation	
	1.4	Difference between Hard Skills & Soft Skills	
<b>2.0</b>		<b>Business Communication &amp; Modern Tools</b>	08
	2.1	Meaning, Importance & Structure of Business Letter	
	2.2	Qualities of Good Business Letter	
	2.3	Emails & Memos	
	2.4	AI Based Communication – ChatGPT, Grammarly, Speech-to-text Tools	
<b>3.0</b>		<b>Public Speaking &amp; Presentation Skills</b>	07
	3.1	Concept, Definition, Importance of Public Speaking	
	3.2	Overcoming Stage Fear & Building Confidence	
	3.3	Effective use of body language & Voice Modulation	
	3.4	Use Visual Aids- PowerPoint, Canva, Prezi in presentation	
<b>4.0</b>		<b>Teamwork, Leadership &amp; Career Development</b>	07
	4.1	Meaning & Importance of Teamwork in the workplace	
	4.2	Types of Leadership Styles & their Impact, Qualities of Good Leader	
	4.3	Developing Critical Thinking & Problem-Solving Abilities	
	4.4	Mock Interview & Resume Writing Techniques	
		<b>TOTAL</b>	<b>30</b>

### Reference Books:

1. D. D. Singhal, “Business Communication”, Ramesh Book Depo Jaipur.
2. Rajendrapal, “Essential of Business Communication”, Sultan Chand & Son, New Delhi
3. Dr. P. L. Pardesi, “Communication Skills”, Nirali Publication, Pune.
4. Varinder Kumar, “Business Communication”, Kalyani Publication, Ludhiyana.
5. H.S. Patange; “Business Communication” Nikita Publication, Latur.
6. C S Rayudu, “Communication” Himalaya Publishing House, New Delhi.

### Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



# Swami Ramanand Teertha Marathwada University, Nanded

(Structure and Syllabus of Four Years Multidisciplinary Degree Program with Multiple Entry and Exit Option)

## B.Com. II Year : Semester IV (Level 5.0)

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: GST Procedure & Practice-II**

**Course Code: CCOMVC1252**

<b>Course Prerequisites:</b>	Basic knowledge of Direct Tax in India, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students be acquainted with Meaning of Direct Tax components. 2. To make the students be acquainted to evolvement of Income Taxa in India. 3. To make able the students to compare different Tax structures with economy at large. 4. To make able the students to understand the importance of Taxation and its use in practical world. 5. To make able the students to apply basic Tax reasoning to solve practical problems.
<b>Course Outcomes:</b>	CO1: Remember & Understand GST framework, composition scheme, reverse charge, and ITC. CO2: Apply GST rules for computing liabilities and using input tax credit. CO3: Analyze conditions for composition scheme and ITC applicability in dual supplies. CO4: Evaluate GST compliance strategies under different business scenarios. CO5: Create or prepare GST liability statements and ITC reports using case data.

### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Charge and Levy and Collection of GST</b>	07
	1.1	Extend and Commencement of GST law;	
	1.2	Levy of GST;	
	1.3	Collection of GST;	
2.0		<b>Composition Scheme</b>	

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	<b>2.1</b>	Overview of Composition Scheme;	<b>07</b>
	<b>2.2</b>	Turnover Limit for Composition Scheme;	
	<b>2.3</b>	Conditions for Composition Scheme;	
	<b>2.4</b>	Validity for Composition Scheme.	
<b>3.0</b>		<b>Reverse Charge Mechanism</b>	<b>08</b>
	<b>3.1</b>	Meaning and Definition of Reverse Charge	
	<b>3.2</b>	Goods under Reverse Charge Mechanism;	
	<b>3.3</b>	Services under Reverse Charge Mechanism;	
	<b>3.4</b>	Provisions and Taxability under Reverse Charge Mechanism.	
<b>4.0</b>		<b>Input Tax Credit</b>	<b>08</b>
	<b>4.1</b>	Concept of Input Tax Credit under GST;	
	<b>4.2</b>	Conditions for Input Tax Credit;	
	<b>4.3</b>	Input Tax Credit when Taxable as well as Exempted Supply made.	
	<b>4.4</b>	Utilization of Input Tax Credit	
		<b>Total</b>	<b>30 Hours</b>

**Note:** The provisions and regulations of GST Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary examination.

### Reference Books:

- Taxmann : GST Law & Procedures by AnandadayMisshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Material

### Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester IV (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Stock Market-II

(Vocational & Skill Course-VSC Relating to Major)

#### Course Code: CCOMVC1253

<b>Course prerequisites:</b>	Demat Account, E-paper Trading Apps, classroom, black boards, E-Materials, Books etc.
<b>Course Objectives</b>	1. To introduce students to the concept, significance, and types of stock market indices
	2. To equip students with the necessary skills for technical analysis
	3. To provide a comprehensive understanding of the derivatives market
	4. To familiarize students with mutual funds and exchange-traded funds
<b>Course Outcomes</b>	CO1: Recall and explain stock indices, market trends, and trading mechanisms
	CO2: Apply tools of technical analysis such as trend patterns and indicators.
	CO3: Analyze derivatives strategies and risk management in trading.
	CO4: Evaluate performance of mutual funds and ETFs for investment planning.
	CO5: Create or Develop investment portfolios using SIP, lump-sum, and other instruments.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Stock Market Indices</b>	08
	1.1	Concept & Importance of Stock Market Indices	
	1.2	Major Indices - Sensex, Nifty 50, Bank Nifty, Sectoral Indices	
	1.3	Factors affecting Stock Market Trends	
	1.4	Importance of Market Sentiment & Volatility	

<b>2.0</b>		<b>Technical Analysis of Stocks</b>	10
	<b>2.1</b>	Meaning & Importance of Technical Analysis	
	<b>2.2</b>	Types of Charts - Line Chart, Bar Chart, Candlestick Chart	
	<b>2.3</b>	Trend Analysis & Patterns - Head & Shoulders, Cup & Handle	
	<b>2.4</b>	Technical Indicators - Moving Averages, RSI, MACD, Bollinger Bands, Support, Resistance & Breakout Strategies.	
<b>3.0</b>		<b>Derivatives Market &amp; Future Trading</b>	07
	<b>3.1</b>	Meaning & Importance of Derivatives	
	<b>3.2</b>	Future & Options Trading, Call & Put Options explained Hedging, Arbitrage & Speculation	
	<b>3.3</b>	Risk Management in Derivatives	
	<b>3.4</b>	Long Term and Short Term Investment	
<b>4.0</b>		<b>Mutual Fund &amp; ETFS</b>	05
	<b>4.1</b>	Meaning & Concept, Importance of Mutual Fund & ETFs	
	<b>4.2</b>	Types of Mutual Funds – Equity, Debt & Hybrid	
	<b>4.3</b>	Benefits and Risks of investment in Mutual Fund	
	<b>4.4</b>	SIP, SWP and Lump sum investment in Mutual Fund	
		<b>TOTAL</b>	<b>30</b>

### **Reference Books:**

- 1: "The Intelligent Investor" by Benjamin Graham. ...
- 2: "One Up On Wall Street" by Peter Lynch. ...
- 3: "Think and Grow Rich" by Napoleon Hill.
4. 'Bulls, Bears and Other Beasts' A Story of the Indian Stock Market by: Santosh Nair
5. The Little Book of Stock Market Cycles (Little Books. Big Profits) by: Jeffrey A. Hirsch

### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

### B.Com. II Year: Semester IV (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Banking & Insurance-II**  
(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1254**

<b>Course prerequisites:</b>	Basic knowledge of Insurance, books and study materials, classroom etc.
<b>Course Objectives</b>	1. To enable students, understand the fundamentals of Insurance sector and types of insurance.
	2. To make students, understand the set-up and functions of IRDA.
	3. To enable students to understand different procedures in Insurances.
	4. To make students, understand the recent trends in insurance sector.
<b>Course Outcomes</b>	CO1: Remember and Understand the basics of insurance and the regulatory framework (IRDA).
	CO2: Apply knowledge of insurance procedures for claim processing and policy management.
	CO3: Analyze various life and general insurance products.
	CO4: Evaluate the role of insurance in economic security and digital transformation.
	CO5: Create or Design insurance awareness modules and claim flow processes.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of	Practical/	Total
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)	Semester Exam Marks	Oral Exam Marks	Marks
02	--	30	--	05	05	10	40	--	50
Module No.	Unit No.	Topic							Teaching Hours
1.0		Introduction to Insurance							08
	1.1	Introduction, Meaning, Concept, Definitions, Nature and Scope of Insurance;							
	1.2	Significance of insurance for individuals;							
	1.3	Brief history of insurance, Development of insurance sector in India;							
	1.4	Types of Insurance- Life Insurance & General Insurance;							
2.0		Insurance Regulatory and Development Authority (IRDA)							10

	2.1	Establishment, Need and Significance of IRDA;	
	2.2	Duties and Responsibilities of IRDA;	
	2.3	Organizational structure and functions of IRDA;	
	2.4	Key Provisions of Insurance Act, 1938 and Insurance (Amendment) Act, 2021.	
<b>3.0</b>		<b>Insurance Procedures (Practical based)</b>	07
	3.1	Types of Insurance companies- LIC, GIC, New India Assurance etc.	
	3.2	Types of Life Insurance Policies- Individual Health insurance, Term Insurance, Mediclaim, Family policy;	
	3.3	Types of General Insurance Policies- Motor Insurance, Fire insurance, Marine insurance, Property Insurance;	
	3.4	Policy and Claim process- Premium calculations, claim settlements.	05
<b>4.0</b>		<b>Recent Trends in Insurance Sector</b>	
	4.1	Digitization in Insurance, Mobile application-based insurance solutions;	
	4.2	Insurtech Partnerships;	
	4.3	AI in Insurance claim settlements,	
	4.4	Insurance awareness in India.	
		<b>TOTAL</b>	<b>30</b>

#### **Reference Books:**

- 01) Dr. M.N. Mishra, S.B. Gupta, Insurance and Risk Management, S. Chand & Co., New Delhi, 2020.
- 02) P.K. Gupta, Insurance and Risk Management, Himalaya Publishing House, Mumbai, 2021.
- 03) Dr. D.N. Mishra, Fundamentals of Risk Management and Insurance, Schad & Co. New Delhi, 2019.
- 04) Dr. K.S. Sharma, Insurance: Principles and Practice, Prentice Hall Press India, New Delhi, 2020
- 05) प्रा. डॉ. मारोती कच्छवे, प्रा. डॉ. रमाकांत घाडगे, डॉ. बालाजी कांबळे- भारतीय बैंकिंग व्यवसाय : श्रद्धा पब्लिकेशन, सोलापूर

#### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Income Tax Procedure & Provisions-II (UGCTPP-VII)**

**UGC Vocational Course-Tax Procedure & Practice**

(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1255**

(Note: It is alternative to Vocational & Skill Course-VSC Relating to Major & applicable to the college where UGC Vocational Course-Tax Procedure & Practice is approved by the UGC)

<b>Course Prerequisites:</b>	<b>Basic knowledge of Accounting, Classroom, Blackboard, E-materials, Books etc.</b>
<b>Course Objectives:</b>	1. To make the students be acquainted with Advance Tax Provisions 2. To make the students be acquainted Tax deducted at source Provisions 3. To make the students be acquainted Interest Provisions 4. To make the students be acquainted with Tax collected at Source Provisions
<b>Course Outcomes:</b>	CO1: Recall and explain tax provisions for advance tax, TDS, TCS, and interest. CO2: Apply income tax rules to compute advance tax and interest liabilities. CO3: Analyze TDS and TCS sections for various transaction categories. CO4: Evaluate taxpayer compliance and penalty implications. CO5: Create or Prepare tax liability sheets including advance tax, TDS/TCS returns.

**Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Advance Tax</b>	06
	1.1	Provision of Advance Tax	
	1.2	Liability to pay advance tax in various Cases	

	<b>1.3</b>	Computation of Advance tax liability	
<b>2.0</b>		<b>Interest</b>	
	<b>2.1</b>	Interest u/s 234A,234B and 234C,234D,244A	<b>06</b>
	<b>2.2</b>	Computation of Interest as per Income Tax	
	<b>2.3</b>	Late fees under section 234E 234F,234G,234H	
<b>3.0</b>		<b>Tax deducted at source</b>	<b>08</b>
	<b>3.1</b>	TDS provision and return under TDS	
	<b>3.2</b>	TDS u/s 192 193 194 TDS u/s 194A, 194 B, 194 BB, 194BA ,194 C,194 H	
	<b>3.3</b>	TDS u/s 194 I,194IA,194IB194IC 194 J,194 N, 194 O	
<b>4.0</b>		<b>Tax collected at Source</b>	<b>10</b>
	<b>4.1</b>	Provision of TCS	
	<b>4.2</b>	Due dates of Filing of TCS Returns	
	<b>4.3</b>	Various Provision of TCS U/s206	
		<b>Total</b>	<b>30 Hours</b>

**Note:** The provisions and regulations of Income Tax Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary Examination

#### **Reference Books:**

1. Dr. Vinod Singhaniya, Dr. Monica Singhaniya, “Student guide to Income Tax”, Taxmann.
2. VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, “Income Tax Law and Practice”, Kalyani Publisher.
3. Dr. HC Mehrotra and Dr. SP Goyal, “Direct Tax Law and Practices”, Kalyani Publishers.
4. TN Manoharan and GR Hari, “Direct Tax Laws and International Taxes”, Snow White Publications.

#### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Import Management (UGCFT-VII)**

**UGC Vocational Course-Foreign Trade**

**(Vocational & Skill Course-VSC Relating to Major)**

**Course Code: CCOMVC1256**

**(Note: It is alternative to Vocational & Skill Course-VSC Relating to Major & applicable to the college where UGC Vocational Course-Foreign Trade is approved by the UGC)**

<b>Course prerequisites:</b>	Basic Understanding of International Trade & Business
<b>Course Objectives</b>	1. To know the Procedure Import Management
	2. To know the Import Documentation
	3. To know the Custom Regulations & Compliance
<b>Course Outcomes</b>	CO1: Recall and Explain fundamentals of import management, its significance, and documentation.
	CO2: Apply procedures for handling import logistics and documentation.
	CO3: Analyze the role of import managers and global trade challenges.
	CO4: Evaluate import regulations and compliance issues.
	CO5: Create or Design an import management process with relevant documentation.

#### **Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

#### **Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction to Import Management</b>	07
	1.1	Overview of Import Management	

	<b>1.2</b>	Importance of Imports in Global Trade	
	<b>1.3</b>	Role of Import Managers in Business Organizations	
<b>2.0</b>		<b>Basics of International Trade</b>	07
	<b>2.1</b>	International Trade Theories	
	<b>2.2</b>	Import vs Export	
	<b>2.3</b>	Global Supply Chain & trade Network	
<b>3.0</b>		<b>Import Documentation</b>	10
	<b>3.1</b>	Key Import Documents, Bill of Landing, Commercial Invoice, Packing List	
	<b>3.2</b>	Certificate of Origin, Import Licenses and Insurance	
	<b>3.3</b>	Customs Declarations & Procedures	
<b>4.0</b>		<b>Customers Regulations and Compliance</b>	06
	<b>4.1</b>	Customers Clearance Process	
	<b>4.2</b>	Import restrictions & prohibited items	
	<b>4.3</b>	Compliance with National & International laws	
		<b>Total</b>	<b>30 Hrs</b>

#### **Reference Books:**

1. International Business : The challenges of globalization by John J. Wild and Kenneth L. wild
2. International Business : P. Subha Rao
3. Global Business : A Strategic Management Approach by Michael W. Peng
4. Import/Export: How to get started in International Trade by Carl A. Nelson

#### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year: Semester IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Introduction to PHP (UGCCA-VII)**

**UGC Vocational Course-Computer Application**

**(Vocational & Skill Course-VSC Relating to Major)**

**Course Code: CCOMVC1257**

**(Note: It is alternative to Vocational & Skill Course-VSC Relating to Major & applicable to the college where UGC Vocational Course- Computer Application is approved by the UGC)**

<b>Course prerequisites:</b>	Basic knowledge of HTML and CSS.
<b>Course Objectives</b>	1.To learn the fundamentals of PHP, including syntax, variables, data types, and operators. 2.ToHandle form submissions, process user input, and implement validation techniques. 3. To teach how to interact with databases using MySQL and perform CRUD operations.
<b>Course Outcomes</b>	CO1: Remember & Understand PHP syntax, variables, and basic programming constructs. CO2: Apply PHP in web forms, conditionals, loops, and arrays. CO3: Analyze form validation, session handling, and function scopes. CO4: Evaluate code logic for secure data manipulation and web integration. CO5: Create or Develop dynamic web pages and MySQL-based data operations using PHP.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		1. Introduction to PHP	07
	<b>1.1</b>	Basic Syntax, Sending Data to the Web Browser, Understanding PHP	
	<b>1.2</b>	HTML, and White Space, Writing Comments	
	<b>1.3</b>	What Are Variables? About Strings, About Numbers, About Constants	
<b>2.0</b>		Programming with PHP	07
	<b>2.1</b>	Creating an HTML Form, Handling an HTML Form ,Managing Magic Quotes	
	<b>2.2</b>	Conditionals and Operators ,Validating Form Data	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

	2.3	What Are Arrays?, For and While Loops and String Related Library functions	
3.0		Creating Dynamic Web Sites	10
	3.1	Including Multiple Files, Handling HTML Forms with PHP Redux	
	3.2	Making Sticky Forms, Creating and Calling Your Own Functions	
	3.3	Variable Scope, Date and Time Functions, Sending Email	
4.0		Using PHP with MySQL	06
	4.1	Connecting to MySQL and Selecting the Database, Executing Simple Queries, Retrieving Query Results, Ensuring Secure SQL	
	4.2	Counting Returned Records, Updating Records with PHP,	
	4.3	Cookies and Sessions	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

- 1.PHP and MySQL for Dynamic Web Sites: Visual Quickpro Guide, Second Edition by Larry Ullman
2. Programming PHP ByRasmusLerdorf, Kevin Tatroe, Peter acIntyre

**Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

**End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year : Semester IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Custom Duty and GST-II (UGCTPP-VIII)**

**UGC Vocational Course-Tax Procedure & Practice**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1251**

**(Note: It is alternative to Modern Indian Languages (AEC) and applicable to the college where UGC Vocational Course-Tax Procedure & Practice is approved by the UGC)**

<b>Course Prerequisites:</b>	Basic knowledge of Goods and Services Tax in India, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students be acquainted with Practical Provisions of GST and its components. 2. To make the students be acquainted to evolvement of GST in the market of India. 3. To make able the students to compare different evolvements and structures with economy at large due to arrival of GST. 4. To make able the students to understand the importance of GST in taxability and its use in practical world such as in Indian Markets. 5. To make able the students to apply basic GST reasoning to solve practical problems.
<b>Course Outcomes:</b>	CO1: Remember & Explain levy, collection, registration, and exemption provisions under GST. CO2: Apply GST registration rules and input tax credit conditions. CO3: Analyze exemptions and differences between zero-rated and exempted supply. CO4: Evaluate tax liability based on available ITC and different types of supplies. CO5: Create or Compute total GST liability with practical problems and ITC utilization.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Levy &amp; Collection and Input Tax Credit under GST</b>	

	1.1	Levy and Collection of GST;	08
	1.2	Concept and Conditions for Input Tax Credit;	
	1.3	Input Tax Credit when Taxable as well as Exempted Supply made.	
	1.4	Utilization of Input Tax Credit	
2.0		<b>Registration under GST</b>	07
	2.1	Introduction and Requirement of Registration under GST;	
	2.2	Registration Procedures;	
	2.3	Person not liable for Registration and Compulsory Registration;	
	2.4	Cancellation and Amendments of Registration under GST.	
3.0		<b>Exemptions under GST</b>	07
	3.1	Meaning and Scope of Exemption under GST;	
	3.2	Goods Exempt from Tax;	
	3.3	Services Exempt from Tax.	
	3.4	Difference between Exempt Supply and Zero-Rated Supply.	
4.0		<b>Computation of GST Liability (Practical Problems)</b>	08
	4.1	Computation of Output Tax;	
	4.2	Computation of Input Tax;	
	4.3	Usage of Balance available with CGST, SGST and IGST;	
	4.4	Computation of GST Liabilities	
		<b>Total</b>	<b>30 Hours</b>

**Note:** The provisions and regulations of GST Act as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary examination.

### **Reference Books:**

- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Material

### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

**B.Com. II Year : Semester IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Export Management (UGCFT-VIII)**

**UGC Vocational Course-Foreign Trade**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1252**

**(Note: It is alternative to Modern Indian Languages (AEC) and applicable to the college where UGC Vocational Course-Foreign Trade is approved by the UGC)**

<b>Course prerequisites:</b>	Basic Understanding of International Trade & Business
<b>Course Objectives</b>	1. To know the Procedure Export Management
	2. To know the Export Documentation
	3. To know the Custom Regulations & Compliance
<b>Course Outcomes</b>	CO1: Remember & Understand export concepts, significance, and challenges.
	CO2: Apply methods of market entry and export pricing strategies.
	CO3: Analyze incentive schemes and trade channel structures.
	CO4: Evaluate effectiveness of export assistance and pricing policies.
	CO5: Design an export plan with documentation and incentives analysis.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests(Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction to Export Management</b>	08
	1.1	Meaning & concept of Export Management	

	<b>1.2</b>	Importance of Export in Economic Development	
	<b>1.3</b>	Challenges of Export Management.	
<b>2.0</b>		<b>Methods of Entry in Foreign Market</b>	08
	<b>2.1</b>	Direct Exporting Vs. Indirect Exporting	
	<b>2.2</b>	Types of Direct and Indirect Exporting	
	<b>2.3</b>	Advantages & Dis-advantages of Direct Exporting	
<b>3.0</b>		<b>Export Incentives &amp; Assistance.</b>	08
	<b>3.1</b>	Meaning & Concept of Export Incentives	
	<b>3.2</b>	Types of Export Incentives Schemes	
	<b>3.3</b>	Benefits of Export Incentives for Exporter	
<b>4.0</b>		<b>Pricing &amp; Distribution Channels</b>	06
	<b>4.1</b>	Meaning of price, types of pricing policies	
	<b>4.2</b>	Types of Distribution channels	
	<b>4.3</b>	Factors affecting choice of channel of Distribution	
		<b>Total</b>	<b>30Hrs</b>

#### **Reference Books:**

- 1.International Business : the challenges of globalization by John J.Wild and Kenneth L.wild
- 2.Global Business : A Strategic Management Approach by Michael W.Peng
- 3.Import/Export: How to get started in International Trade by Carl A. Nelson

#### **Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

#### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

## **B.Com. II Year : Semester IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Introduction to RDBMS Through ORACLE (UGCCA-VIII)**

**UGC Vocational Course-Computer Application**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1253**

**(Note: It is alternative to Modern Indian Languages (AEC) and applicable to the college where UGC Vocational Course- Computer Application is approved by the UGC)**

<b>Course prerequisites:</b>	Basic knowledge of any programming language (C, Java, Python, etc.). Understanding of data types, variables, loops, and conditional statements.
<b>Course Objectives</b>	1.To introduce the basic concepts of relational database management systems, their importance, and how they work. 2.To teach the principles of normalization, entity-relationship (ER) modelling, and schema design. 3.To Develop proficiency in SQL for querying, updating, and managing data in Oracle databases.
<b>Course Outcomes</b>	CO1: Remember & Understand relational database concepts, structure, and advantages. CO2: Apply SQL commands for data manipulation and table operations. CO3: Analyze queries using functions, grouping, and subqueries. CO4: Evaluate query optimization and use of indexes/views/sequences. CO5: Develop database projects using Oracle tools and SQL logic.

### **Course Teaching and Evaluation Scheme**

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>					
<b>Credits Assigned</b>		<b>Teaching Hours</b>		<b>Continuous Assessment</b>			<b>End of Semester Exam Marks</b>	<b>Practical/ Oral Exam Marks</b>	<b>Total Marks</b>
<b>Theory</b>	<b>Practical</b>	<b>Theory</b>	<b>Practical</b>	<b>Average of Two Tests (Each Test of 05 Marks)</b>	<b>Assignments (Marks 05)</b>	<b>Total (Marks)</b>			
<b>02</b>	<b>--</b>	<b>30</b>	<b>--</b>	<b>05</b>	<b>05</b>	<b>10</b>	<b>40</b>	<b>--</b>	<b>50</b>

### **Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>		Introduction and Basic Concepts	<b>07</b>
	<b>1.1</b>	Structure of DBMS, Users of DBMS, Advantages and Disadvantages of DBMS.	
	<b>1.2</b>	Relational Database: Attributes and domains, tuples relations and their schemes	
	<b>1.3</b>	Oracle and Client server technology, Data manipulation in DBMS	
<b>2.0</b>		Table creation and manipulation	<b>07</b>
	<b>2.1</b>	Two dimensional matrix creation, Insertion of data into tables	
	<b>2.2</b>	viewing data in the tables, deletion operation, updating the contents of tables	
	<b>2.3</b>	modifying the structure of tables, renaming tables, destroying tables	
<b>3.0</b>		Manipulation of Data	<b>10</b>

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

	<b>3.1</b>	Computation on table data, oracle dual table, sysdate, oracle functions	
	<b>3.2</b>	Grouping of data form tables, Manipulating dates, Subqueries	
	<b>3.3</b>	Study of the clauses : Union, Intersect, Minus	
<b>4.0</b>		SQL Performance Tuning	06
	<b>4.1</b>	Indexes, RowID	
	<b>4.2</b>	Views	
	<b>4.3</b>	Sequences	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

1. An Introduction to Database Systems By Bipin C Desai. Golgotia Publication
2. SQL, PL/SQL The Programming language of ORACLE 2nd Edition By Ivan Bayross (BPB)..

**Continuous Assessment (CA):**

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

**End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.