



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

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
पदव्युत्तर पदवी अभ्यासक्रम राष्ट्रीय शैक्षणिक
घोरण २०२० च्या अनुषंगाने शैक्षणिक वर्ष
२०२३-२४ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, शासन निर्णय क्र. एनईपी २०२०/प. क्र. ०९/विशि-३/शिकाना दिनांक २० एप्रिल २०२३ व शासन पत्र. क्र. एनईपी २०२०/प. क्र. ०९/विशि-३, दिनांक १६ जून २०२३ अन्वयं सूचित केल्यानुसार राष्ट्रीय शैक्षणिक घोरण २०२० च्या अनुषंगाने दिलेल्या आराखड्या नुसार दिनांक १६ जून २०२३ रोजी संपन्न झालेल्या मा. विद्यापरिषदेच्या बैठकीत ऐनवेळचा विषय क्र. ११/५६-२०२३ अन्वये मान्यता दिल्यानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत खालील पदव्युत्तर पदवी अभ्यासक्रम (AICTE,PCL,BCI,CoA, NCTE इ.सारख्या नियामक संस्थांची मान्यता आवश्यक असलेले अभ्यासक्रम वगळून) शैक्षणिक वर्ष २०२३-२४ पासून लागू करण्यात येत आहे.

1. M. Com. (संलग्नित महाविद्यालये),
2. M. Com. (विद्यापीठ परिसर संकुल, उपपरिसर लातूर व परभणी),
3. M. Com. (Banking & Insurance) (संलग्नित महाविद्यालये)
4. PGDTPP (संलग्नित महाविद्यालये)
5. PGDDM (संलग्नित महाविद्यालये)
6. B.B.A. पदवी अभ्यासक्रम (न्यु मॉडेल डीग्री कॉलेज हिंगोली)
- 7 B. Com. पदवी अभ्यासक्रम (न्यु मॉडेल डीग्री कॉलेज हिंगोली)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या 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/एनईपी२०२०/ वाव्य.पीजी/२०२३-२४/126
दिनांक : ०६.०७.२०२३.




सहा कुलसचिव
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत :

- १) मा. प्राचार्य, सर्व संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, सर्व संकुले परिसर व उपपरिसर, प्रस्तुत विद्यापीठ
- ३) मा. प्राचार्य, न्यु मॉडेल डीग्री कॉलेज हिंगोली, प्रस्तुत विद्यापीठ.
- ४) मा. समन्वयक, कॅ. श्री उत्तमराव राटोड आदिवाशी विकास व संशोधन केंद्र, किनवट.

प्रत माहितीस्वरुप

- १) मा. कुलगुरू महोदयांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. प्र. कुलगुरू महोदयांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ३) मा. कुलसचिव, प्रस्तुत विद्यापीठ.
- ४) मा. सर्व आधिष्ठाता, प्रस्तुत विद्यापीठ.
- ५) सर्व प्रशासकीय विभाग प्रमुख साहाय्यक, प्रस्तुत विद्यापीठ.
- ६) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED'S
New Model Degree College, Hingoli



**(R-23 Structure and Syllabus of Four Years Multidisciplinary Degree
Program with Multiple Entry and Exit Option)**

FOUR YEARS BACHELOR OF COMMERCE

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic year 2023 – 2024
(As per NEP-2020)

FromDean'sDesk:

To meet the challenge of ensuring excellence in Commerce and Management education, the issue of quality needs to be addressed, debated and taken forward in a systematic manner. Accreditation is the principal means of quality assurance in higher education. The major emphasis of accreditation process is to measure the outcomes of the program that is being accredited. In line with this Faculty of Commerce and Management of SRTM University of Nanded has taken a lead in incorporating philosophy of outcome-based education in the process of curriculum development. Faculty of Commerce and Management, SRTM University, Nanded in one of its meetings unanimously resolved that, each Board of Studies shall prepare some Program Objectives (PO's) and give freedom to affiliated Institutes to add few (PO's) and course objectives and course outcomes to be clearly defined for each course, so that all faculty members in affiliated institutes understand the depth and approach of course to be taught, which will enhance learner's learning process. It was also resolved that, maximum senior faculty from colleges and experts from industry to be involved while revising the curriculum. I am happy to state that, each Board of studies has adhered to their solutions passed by Faculty of Commerce and Management, and developed curriculum accordingly. In addition to outcome-based education, semester-based credit and grading system is also introduced to ensure quality of Commerce and Management education.

Semester based Credit and Grading system enables a much-required shift in focus from teacher-centric to learner-centric education since the workload estimated is based on the investment of time in learning and not in teaching. It also focuses on continuous evaluation which will enhance the quality of education. SRTM University, Nanded has taken a lead in implementing the system through its affiliated Colleges and Faculty of Commerce and Management has devised a transparent credit assignment policy an adopted ten points scale to grade learner's performance. Credit assignment for courses is based on 15 weeks teaching learning process, however content of courses is to be taught in 12-13 weeks and remaining 3-2 weeks to be utilized for revision, guest lectures, coverage of content beyond syllabus etc.

Prof. D M Khandare,
Dean,
Faculty of Commerce and Management,

Prof. H S Patange,
Associate Dean,
Faculty of Commerce and Management,
Swami RamanandTeerthMarathwada University, Nanded.

Chairman's Desk.....

Education is the movement which brings the students, people, and the whole society from darkness to light. Education is a natural melodious and enlightened development of man's instinctive supremacies. Education is the dynamic process which activates the inbuilt traits and develops the child according to the needy situation and time. Commerce and Management education is the platform for any common man to conduct the various business activities smoothly and progressively. Commerce and Management education is basically that form of instruction which directly and indirectly prepares the businessman for his work. Commerce and Management education is a living discipline and is totally different from other disciplines. Hence it must charter new routes to service the aspirations of the nation.

A Commerce and Management UG program must therefore have a mission statement which is in conformity with program objectives and program outcomes that are expected of the educational process. The outcomes of a program must be measurable and must be assessed regularly through proper feedback for improvement of the Program. There must be a quality assurance process in place within the Institute to make use of the feedback for improvement of the Program. The curriculum must be constantly refined and updated to ensure that the defined objectives and outcomes are achieved. Students must be encouraged to comment on the objectives and outcomes and the role play individual courses in achieving them. In line with this Faculty of Commerce and Management in Swami Ramanand Teerth Marathwada University - Nanded.

We the chairmen of Board of Studies in 01) Accounts and Applied Statistics 02) Business Economics 03) Business Studies 04) Commercial and Mercantile Law 05) Management Science and Business Administration (Including NGO) Swami Ramanand Teerth Marathwada University - Nanded, happy to state here that, Program Objectives were finalized in a meeting where more than 60 members from different Institutes were attended, who were either Heads or their representatives of all five Board of Studies .The Program Objectives and Program Outcomes finalized listed below:

Programme Objectives:

1. To provide conceptual understanding to the students in different areas of communication, decision making, innovations and problem solving in day-to-day business activities. Demonstrate knowledge and understanding in diverse subjects and apply these to their workplace.
2. To develop rational thinking among the students to Examine the contextual knowledge from different perspectives and compare it with real business scenarios.
3. To develop communication skill among the students to use appropriate media to speak, read, write, and listen effectively with all stakeholders.
4. To develop employability skills among the students to exhibit employability skills like inter-personal skills, teamwork, problem-solving skills, Accounting and ICT & computing skills to be employable citizens of the country. Students will be equipped to join the industry or setup own entities, pursue further professional courses like C.A., C.S., C.M.A and other courses.
5. To develop managerial skills among the students to face upcoming challenges in the industry and business as the specializations offered expose them to practical aspects such as business analysis, decision making, innovations and problem solving in day-to-day business activities.
6. To develop professional ethics and responsible citizenship among the students to understand the impact of the professional ethics and responsibilities and norms of the business practices and apply ethical principles in business and life. Learn to participate in nation building by adhering the professional ethics.
7. To make aware about environment and sustainability to analyze the business issues and actions that have an impact on environment and sustainability. Identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making.
8. To provide self-directed and lifelong learning to the students to do their higher education and can make research in the field of Commerce and Management. Acquire the ability to engage in independent and

lifelong learning in the changing business scenario.
9. To develop accounting and assessment skill among the students to get the sound knowledge of the important provisions of the Income Tax and Goods and Service Tax Laws with their applications in solving problems on computation of Income Tax and GST Liability.
10. To provide legal compliances to the students relating to business and accounting through important provisions of Auditing, Business Laws, Corporate Laws, Labour and Industrial laws and their applications in practice.

Programme Outcomes:

1. Conceptual Understanding - The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities. Demonstrate knowledge and understanding in diverse subjects and apply these to their workplace.
2. Rational Thinking - Examine the contextual knowledge from different perspectives and compare it with real business scenarios.
3. Effective Communication - Use appropriate media to speak, read, write and listen effectively with all stakeholders.
4. Employability Skills - Exhibit employability skills like inter-personal skills, teamwork, problem-solving skills, Accounting and ICT & computing skills to be employable citizens of the country. Students will be equipped to join the industry or setup own entities, pursue further professional courses like C.A., C.S., C.M.A and other courses.
5. Managerial Skills - Prepared to face upcoming challenges in the industry and business as the specializations offered expose them to practical aspects such as business analysis, decision making, innovations and problem solving in day-to-day business activities.
6. Professional Ethics and Responsible Citizenship - Understand the impact of the professional ethics and responsibilities and norms of the business practices and apply ethical principles in business and life. Learn to participate in nation building by adhering the professional ethics.
7. Environment and Sustainability - Analyze the business issues and actions that have an impact on environment and sustainability. Identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making.
8. Self-directed and Lifelong Learning - Students will be able to do their higher education and can make research in the field of Commerce and Management. Acquire the ability to engage in independent and lifelong learning in the changing business scenario.
9. Accounting and Assessment Skill - The Students will get the sound knowledge of the important provisions of the Income Tax and Goods and Service Tax Laws with their applications in solving problems on computation of Income Tax and GST Liability.
10. Legal Compliances Related to Business and Accounting – Provides the candidates with sound Knowledge of the important provisions of Auditing, Corporate, Labour and Industrial laws and their applications in practice.

Dr R S Pawar - Chairman, BOS in Accounts and Applied Statistics

Dr C K Harnawale- Chairman, BOS in Business Economics

Dr P T Pawar- Chairman, BOS in Business Studies

Dr D S Yadav- Chairman, BOS in Commercial and Mercantile Law

Dr M S Rode - Chairman, BOS in Management Science & Business Administration (Including NGO)



Swami Ramanand Teerth Marathwada University, Nanded's

New Model Degree College, Hingoli.

Faculty of Commerce and Management

(R-23 Structure for Four Year Multidisciplinary Under Graduate Program in Commerce with Multiple Entry and Exit)

Bachelor of Commerce Subject: Commerce

Year & Level	Sem.	Major		Minor (DSM) (Choose any one from pool of courses from same discipline)	Generic/Open Elective (There are two baskets of GE) Select one course from each basket of other disciplines or faculty)	VSC, SEC (VSEC) (Choose any one from pool of Major)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. per Semester	Cum. Cr. per Degree
		(DSC) Mandatory	(DSE) Elective (Choose any one from Pool of Courses)							
1	2	3		4	5	6	7	8	9	10
I 4.5	I	DSC101: 3Cr DSC102: 3Cr	-	-	GE101: 2Cr GE102: 2Cr	VSC101: 2Cr SEC101: 2Cr	AECEN101: 2Cr VEC101: 2Cr (Indian Constitution.) IKS101: 2Cr	CC101: 2Cr (NSS/NCC/Sports/Culture/Health Wellness/ Fitness/ Yoga Edu)	22	UG Certificate 44
	II	DSC151: 3Cr DSC152: 3Cr	-	DSM151: 2Cr	GE151: 2Cr GE152: 2Cr	VSC151: 2Cr SEC151: 2Cr	AECXX151: 2Cr (XX=MR/HN/PL/SK/KN) VEC151: 2Cr (Env. Studies)	CC151: 2Cr (NSS/NCC/Sports/Culture/Health Wellness/ Fitness/ Yoga Edu)	22	
	Cum. Cr.	12	-	2	8	4+4	4+4+2	4	44	
Exit Option: Award of UG Certificate in Major with 44 Credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor										
II 5.0	III	DSC201: 4Cr DSC202: 4Cr	-	DSM201: 4Cr	GE201: 2Cr	VSC201: 2Cr	AECEN201: 2Cr	FP201: 2Cr CC201: 2Cr (NSS/NCC/Sports/Culture/Health Wellness/ Fitness/ Yoga Edu)	22	UG Diploma 88
	IV	DSC251: 4Cr DSC252: 4Cr	-	DSM251: 4Cr	GE251: 2Cr	SEC251: 2Cr	AECXX251: 2Cr (XX=MR/HN/PL/SK/KN)	CEP251: 2Cr CC251: 2Cr (NSS/NCC/Sports/Culture/Health Wellness/ Fitness/ Yoga Edu)	22	

	Cum. Cr.	28	-	10	12	6+6	8+4+2	8+4	88	
Exit Option: Award of UG Diploma in Major with 88 Credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor										
III 5.5	V	DSC301: 4Cr DSC302: 4Cr	DSE301: 4Cr	DSM301:4Cr		VS301: 4Cr		FP301/CEP301: 2Cr	22	UG Degree 132
	VI	DSC351: 4Cr DSC352: 4Cr DSC353: 2Cr	DSE351: 4Cr	DSM351:4Cr				OJT351: 4Cr	22	
	Cum. Cr.	46	8	18	12	10+6	8+4+2	8+6+4	132	
Exit Option: Award of UG Degree in Major with 132 CreditsOR Continue with Major and Minor										
IV 6.0	VII	DSC401: 4Cr DSC402: 4Cr DSC403: 4Cr DSC404: 2Cr	DSE401:4Cr	RM401: 4Cr					22	UG Honours Degree 176
	VIII	DSC451: 4Cr DSC452: 4Cr DSC453: 4Cr DSC454: 2Cr	DSE451:4Cr					OJT451: 4Cr	22	
	Cum. Cr.	74	16	18+4=22	12	10+6	8+4+2	8+6+8	176	
Four Year UG Honours Degree in Major and Minor with 176 Credits										
IV 6.0	VII	DSC401: 4Cr DSC402: 4Cr DSC404: 2Cr	DSE401: 4Cr	RM401: 4Cr				RP401: 4Cr	22	UG Honours with Research Degree 176
	VIII	DSC451: 4Cr DSC452: 4Cr DSC454: 2Cr	DSE451: 4Cr					RP451: 8Cr	22	
	Cum. Cr.	64	16	18+4	12	10+6	8+4+2	8+6+8+12	176	
Four Year UG Honours with Research Degree in Major and Minor with 176 Credits										

Abbreviations:

1. **DSC:** Department/Discipline Specific Core (Major)
2. **DSE:** Department/Discipline Specific Elective(Major)
3. **DSM:** Discipline Specific Minor
4. **GE/OE:** Generic/Open Elective
5. **VSEC:** Vocational Skill and Skill Enhancement Course
6. **VSC:** Vocational Skill Course
7. **SEC:** Skill Enhancement Course
8. **AEC:** Ability Enhancement course
9. **MIL:** Modern Indian languages
10. **IKS:** Indian Knowledge System
11. **VEC:** Value Education Course
12. **OJT:** On Job Training: (Internship/Apprenticeship)
13. **FP:** Field Projects
14. **CEP:** Community Engagement and Service
15. **CC:** Co-Curricular Courses
16. **RM:** Research Methodology
17. **RP:** Research Project/Dissertation

B.Com. (1st year): Semester I (Level 4.5)
Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		CreditsAssigned		Total Credits
			Theory	Practical	Theory	Practical	
(DSC)Major	CDSC101	Fundamental of Accounting-I	03	--	03	--	03
	CDSC102	Business Economics	03	--	03	--	03
Generic/Open Elective	CGE101 (Anyone from Basket other than faculty)	CGE101.1. Business Communication CGE101.2. Accounting for Everyone CGE101.3. Principles of Management Or SWAYAM/NPTEL	02	--	02	--	02
	CGE102 (Anyone from Basket other than faculty)	CGE102.1. Banking and Insurance CGE102.2. Fundamentals of Entrepreneurship CGE102.3. Fundamentals of GST Or SWAYAM/NPTEL	02	--	02	--	02
Vocational Skill Course	CVSC101	Computer For Business	02	--	02	--	02
Skill Enhancement Course	CSEC101	Business Statistics	02	--	02	--	02
Ability Enhancement course	AECEN101	English	02	--	02	--	02
Value Education Course	VECIC101	Fundamental of Indian Constitution	02	--	02	--	02
Indian Knowledge System	IKS101	Indian Knowledge System	02	--	02	--	02
Co-Curricular Courses	CCXX101	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	04	--	02	02
Total			20	04	20	02	22

B.Com. (1st year): Semester I (Level 4.5)

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of (Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
(DSC)Major	CDSC101	Fundamental of Accounting-I	15	60	--	--	75
	CDSC102	Business Economics	15	60	--	--	75
Generic/ Open Elective	CGE101 (Anyone from Basket other than faculty)	CGE101.1. Business Communication CGE101.2. Accounting for Everyone CGE101.3. Principles of Management Or SWAYAM/NPTEL	10	40	--	--	50
	CGE102 (Anyone from Basket other than faculty)	CGE102.1. Banking and Insurance CGE102.2. Fundamentals of Entrepreneurship CGE102.3. Fundamentals of GST Or SWAYAM/NPTEL	10	40	--	--	50
Vocational Skill Course	CVSC101	Computer For Business	10	40	--	--	50
Skill Enhancement Course	CSEC101	Business Statistics	10	40	--	--	50
Ability Enhancement course	AECEN101	English	10	40	--	--	50
Value Education Course	VECIC101	Fundamental of Indian Constitution	10	40	--	--	50
Indian Knowledge System	IKS101	Indian Knowledge System	10	40	--	--	50
Co-Curricular Courses	CCXX101	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	--	20	30	50
Total			100	400	20	30	550

B.Com. (1st year):Semester II (Level 4.5)
Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
(DSC)Major	CDSC151	Fundamental of Accounting-II	03	--	03	--	03
	CDSC152	Indian Economy	03	--	03	--	03
(DSM)Minor	CDSM151	Modern Business Communication Or UGC Vocational Course	02	--	02	--	02
Generic/Open Elective	CGE151 (Anyone from Basket other than faculty)	CGE151.1. Advertising CGE151.2. Corporate Governance CGE151.3. Principals of Marketing Or SWAYAM/NPTEL	02	--	02	--	02
	CGE152 (Anyone from Basket other than faculty)	CGE152.1. Business Environment CGE152.2. Fundamentals of Salesmanship CGE152.3. Business Ethics Or SWAYAM/NPTEL	02	--	02	--	02
Vocational Skill Course	CVSC151	Accounting Software -Tally	02	--	02	--	02
Skill Enhancement Course	CSEC151	Business Mathematics	02	--	02	--	02
Ability Enhancement Course	AECXX151 (MIL)	Modern Indian Languages (Anyone from BasketXX=MR/HIN	02	--	02	--	02
Value Education Course	VECES151	Environmental Studies	02	--	02	--	02
Co-Curricular Courses	CC151	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	04	--	02	02
Total			20	04	20	02	22

B.Com. (1st year):Semester II (Level 4.5)

Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks ESE
			CA (Continuous Assessment)	ESE (End of (Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
(DSC)Major	CDSC151	Fundamental of Accounting-II	15	60	--	--	75
	CDSC152	Indian Economy	15	60	--	--	75
(DSM)Minor	CDSM151	Modern Business Communication Or UGC Vocational Course	10	40	--	--	50
Generic/Open Elective	CGE151 (Anyone from Basket other than faculty)	CGE151.1. Advertising CGE151.2. Corporate Governance CGE151.3. Principles of Marketing Or SWAYAM/NPTEL	10	40	--	--	50
	CGE152 (Anyone from Basket other than faculty)	CGE152.1. Business Environment CGE152.2. Fundamentals of Salesmanship CGE152.3. Business Ethics Or SWAYAM/NPTEL	10	40	--	--	50
Vocational Skill Course	CVSC151	Accounting Software -Tally Or UGC Vocational Course	10	40	--	--	50
Skill Enhancement Course	CSEC151	Business Mathematics	10	40	--	--	50
Ability Enhancement course	AECXX151 (MIL)	Modern Indian Languages (Anyone from Basket XX=MAR/HIN Or UGC Vocational Course	10	40	--	--	50
Value Education Course	VECES151	Environmental Studies	10	40	--	--	50
Co-Curricular Courses	CC151	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	--	20	30	50
Total			100	400	20	30	550



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Fundamentals of Accounting – I

Course code: CDSC101

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	Test I Marks	Test II Marks	Average of Two Tests			
03	--	45	--	15	15	15	60	--	75

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

End Semester Examination (ESA for 3 credit course)

1. Question paper will comprise of 6 questions, each question carrying 15 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Basics knowledge of Arithmetic and Accounting
Course Objectives	To enable the students to understand the maintaining of accounts for various types of business firm, institutions including non-profit organization.
Course Outcomes	Upon completion of this course students will be able to- 1. Understand the accounting 2. Preparation of journal, Ledger and Trial Balance, Rectification of errors. 3. Preparation of Financial Statement 4. Methods of calculation of depreciation 5. Make accounting entries and prepare other accounts necessary for running business 7. Understand the selling system and prepare various accounts in ledger.

COURSE CONTENTS

Module No.	UnitNo.	Topic	Teaching Hours
1.0		Theoretical Concepts	12
	1.1	Meaning, Objectives and Scope of Accounting, Accounting Concepts,	
	1.2	Accounting Concepts, Principles and Conventions	
	1.3	Capital and Revenue Expenditure, Capital and Revenue Receipts	
	1.4	Contingent Assets and Contingent Liabilities	
2.0		Errors and their rectifications	12
	2.1	Meaning & Types of errors	

	2.2	Rectification of errors before preparing Trial Balance.	
	2.3	Rectification of errors before preparing Trial Balance.	
3.0		Depreciation Accounting	10
	3.1	Meaning and Methods of depreciation	
	3.2	computation and accounting treatment of depreciation,	
	3.3	Change in depreciation methods.	
4.0		Preparation of Final Accounts for Sole Proprietor	11
	4.1	Introduction and meaning of Financial Statement	
	4.2	Preparation of trading and profit and loss account	
	4.3	Adjustment	
	4.4	Problems on Final Account	

Books for References

1. Book keeping & Accountancy - L.N. Chopde, D.H. Choudhari
2. Book keeping & Accountancy - Dr.S.P. Narguda, V.S. Narguda
3. Book keeping & Accountancy - Ashtikar, Farandes, Menon
4. A new approach to Book Keeping - H.R. Kotalwar
5. Advanced Accountancy - Hariwansh Chakravarty
6. Professional Accountancy – P.V. Ratnam

Note: Latest edition of the text book should be used-

Online Link:

www.ignou.ac.in

www.swayam.gov.in

www.inflibnet.ac.in



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Business Economics

Course code: CDSC102

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	Test I Marks	Test II Marks	Average of Two Tests			
03	--	45	--	15	15	15	60	--	75

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

End Semester Examination (ESA for 3 credit course)

1. Question paper will comprise of 6 questions, each question carrying 15 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Basics knowledge of Business Economics
Course Objectives	The objective of the course is to provide insights into Business Economics with its practical applications.
Course Outcomes	Upon completion of this course students will be able to- 1.Understand the Business Economics. 2.Know about Demand and Supply 4. Consumer Behavior in Demand and supply

COURSE CONTENTS

Module No.	UnitNo.	Topic	Teaching Hours
1.0		Nature and Scope of Business Economics	12
	1.1	What Business Economics is about?	
	1.2	Business economics and Economic theory.	
	1.3	Business economics and decision sciences, Business decision making process,	
	1.4	Micro and Macro Economics,difference between micro and macro economics	
2.0		Demand, Law of Demand and Supply function	12
	2.1	The meaning of demand, demand and utility.	
	2.2	Demand function, the law of demand, Exceptions to the law of demand.	

	2.3	Factors determining market demand, relationship between demand function and demand curve.	
	2.4	Elasticity of demand, Supply function, cost concepts.	
3.0		Consumer's Behavior	10
	3.1	Introduction, the meaning of utility, total and marginal utility, law of diminishing marginal utility.	
	3.2	Consumer's equilibrium, critical evaluation of Marshall's cardinal utility analysis.	
	3.3	Derivation of demand curve from law of diminishing marginal utility, Indifference curve approach.	
4.0		Market structure	11
	4.1	Meaning of market, classification of market structures.	
	4.2	Perfect competition, Monopoly, monopolistic competition, oligopoly.	
	4.3	Profit maximization	
	4.4	Meaning of the equilibrium and equilibrium of the firm under Perfect competition markets.	

Books for References

1. Business Economics – S. Shankaran.
2. Business Economics – P. L. Mehta.
3. Business Economics – Frances Cherunilam.
4. Economics for Business – Peter Micheleson and Andrew Mann.
5. Business Economics – C. M. Chaudhary.
6. Business Economics – H. L. Ahuja.
7. The Essence of Business – Nellis and Parker Economics.

Note: Latest edition of the text book should be used-

Online Link:

www.ignou.ac.in

www.swayam.gov.in

www.inflibnet.ac.in



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Business Communication

Course code: CGE101.1

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of BusinessCommunication
Course Objectives	To equip the students with the necessary techniques and skills of communication To inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.
Course Outcomes	Upon completion of this course students will be able to- 1. Understand the Business Communication. 2.The Student Will able to Use Knowledge in Business 3.Student know about various types of communication.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Communication in Business	10
	1.1	Nature, Characteristics, Types, Barriers, Objective of Communication – Effective Communication.	
	1.2	The Process of Human Communication – Media of Communication.	
	1.3	Written Communication --Oral Communication – Visual Communication, Audio Visual Communication – Silence.	
	1.4	Developing Listening Skills – Improving Non–verbal Communication kills – Understanding Cultural Effects of Communication.	
2.0		Forms of Communication	10

	2.1	Written Communication --Oral Communication – Visual Communication, Audio Visual Communication – Silence.	
	2.2	Developing Listening Skills – Improving Non–verbal Communication skills – Understanding Cultural Effects of Communication.	
3.0		Managing Organization Communication	10
	3.1	Formal and Informal Communication-and Personal Communication.	
	3.2	Models for Inter Personal Communication – Exchange Theory, Motivation to Influence Interpersonal Communication – Inter-Personal Perception	
	3.3	Role of Emotion in Inter Personal Communication- Communication Styles	
	3.4	Formal and Informal Communication-and Personal Communication.	

Books for References

1. K Bhardwaj, Professional Communication, IK Int Pub House, New Delhi
2. Krizan, Merrier, Logan and Williams, Effective Business Communications, Cengage, New Delhi
3. HC Gupta, SG Telang, Business Communication, Wisdom, Delhi
4. Penrose, Business Communication for Managers, Cengage, New Delhi
5. McGrath, Basic Managerial Skills for All 5th ed., Prentice Hall of India.

Note: Latest edition of the text book should be used-

Online Link: www.ignou.ac.in
www.swayam.gov.in
www.inflibnet.ac.in



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Accounting for Everyone

Course code: CGE101.2

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of Accounting
Course Objectives	1. To enable the student the system of preparing financial statement of company. 2. An awarding about financial report.
Course Outcomes	Upon completion of this course students will be able to- 1)To enable the student to understand the basic of accounting 2)Understand the process of accounting 3)Preparation of final statement of companies

COURSE CONTENTS

Module No.	Unit No.		Teaching Hours
1.0		Introduction to Accounting	07
	1.1	Meaning, importance, need and objective of accounting.	
	1.2	Accounting Information: meaning, users and utilities, sources of accounting information,	
	1.3	Basic Terms: Transition, Account, Liabilities, Expense, Capital Expenditure, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit, Credit, Accounting Year, Financial Year.	
2.0		Transaction and Recording of Transaction	08

	2.1	Features of recordable transaction, basis of recording voucher.	
	2.2	Recording of transaction: Personal account, Real Account and Nominal account,	
	2.3	Rules for debit and credit, double entry system, journalizing transaction,	
	2.4	Preparation of ledger, cash book including transaction	
3.0		Preparation of Financial Statement	07
	3.1	Fundamental accounting equation, concept of revenue and capital,	
	3.2	Preparation of financial statements with simple problem.	
4.0		Company Accounts	08
	4.1	Basic terms- Public Ltd. Co., Private Ltd. Co., share capital, shareholder, board of directors, stock exchange, listed companies, share price.	
	4.2	Sensex- BSE, NSE, annual report, content and disclosers in annual report, company balance sheet and statement of profit and loss account.	

Books for References

1. Book keeping & Accountancy - L.N. Chopde, D.H. Choudhari
2. Advanced Accountancy - Hariwansh Chakravarty
3. Book keeping & Accountancy - Dr.S.P. Narguda, V.S. Narguda
4. Book keeping & Accountancy - Ashtikar, Farandes, Menon
5. A new approach to Book Keeping - H.R. Kotalwar
6. Professional Accountancy – P.V. Ratnam



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Principals of Management

Course code: CGE101.3

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of Management
Course Objectives	1.To provide an understanding of basic management concepts, principles, and practices. 2.To achieve professional competence, managers, both present and prospective, are required to be fully equipped with principles of management
Course Outcomes	Upon completion of this course students will be able to- 1. The student analyses the situation shows professionalism and displays a good Code of Conduct at the workplace according to the need.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Nature of Management	08
	1.1	Management:Meaning, Definition, Importanceof Management.	
	1.2	Difference between Administration and Management.	
	1.3	Contribution of Management Thinkers - Scientific Management- .F.W.Taylor, Administrative Management-Henry Fayol.	
2.0		Planning and Forecasting	07

	2.1	Planning: Meaning, Importance, Planning Process, Types of Plans.	
	2.2	Forecasting: Meaning, Definition Importance. Difference between Forecasting & Planning.	
	2.3	MBO: Meaning, Definition, Importance.	
3.0		Decision Making and Organizing	08
		Decision Making – Introduction, Definitions, Principles, Decision Making Process.	
		Organizing: Meaning, Definition, Importance, Principles of Organization, Classification of Organization.	
		Centralization & Decentralization.	
4.0		Staffing & Direction	07
		Staffing: Meaning, Definition, Importance of Staffing.	
		Recruitment: Meaning, Definition & Importance.	
		Selection: Definition, Process & Importance.	
		Direction: Meaning, Definition, Importance of Direction.	

Reference Books:

- 1) Principles of Management - Dr. S.C. Saxena – Sahitya Bhavan Publication
- 2) Principles of Management - T. Ramasamy – Himalaya Publication
- 3) Principles & Practices of Management-P. C. Shejwalkar& A. Ghanekar – Everest Publishing House
- 4) Principles & Practices of Management- L. M. Prasad- Sultan Chand and Sons Publication



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Banking and Insurance

Course code: CGE102.1

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of Banking and Insurance
Course Objectives	1.To study the Indian Banking system, banking regulation, Insurance Industry related aspects.
Course Outcomes	Upon completion of this course students will be able to- 1. Understand the Banking and Insurance. 2.. Indian Banking system, banking regulation, Insurance Industry related aspects.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction	08
	1.1	Definitions & meaning of banks,	
	1.2	Banking Regulation Act, 1949,	
	1.3	functions of banks, types of banks, Structure of Indian banking.	
	1.4	Banking sector reforms, Nationalization of banks, Privatisation of bank	
2.0		Indian Banking Structure	06
	2.1	Structure of Indian Banking System.	
	2.2	Reserve Bank of India, Functions, Credit Control-Tools, NBFC.	
3.0		General Insurance	08

	3.1	General Insurance Meaning - type- need- Scope	
	3.2	Principles- Functions of general Insurance.	
	3.3	Organization & Administration of general insurance in India.	
4.0		Life Insurance	08
	4.1	Life Insurance Meaning- Need-& Principles of life insurance.	
	4.2	Type of major policies.	
	4.3	Working of life Insurance Corporation,	
	4.4	Career options in insurance Business	

Books for Reference

1. Parmeshwaram&Natrnanjan :- Indian Banking- S.Chand, New Delhi.
2. MirgeJaganath :- Banking- Nakshatra Prakashan, Aurangabad.
3. “Banking Theory and Practice” by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
4. Insurance- Principles &Practises of Insurance – G.S. Pande.
5. Insurance- Principles &Practises- M.N. MIshra.
6. Insurance- Principles &Practises - C. Gopalkrishna.



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Fundamentals of Entrepreneurship

Course code: CGE102.2

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of Entrepreneurship
Course Objectives	1) To provide students basic knowledge of Entrepreneurship 2) To equip students with basic and fundamental knowledge of Entrepreneurship to achieve excellence in the field of Entrepreneurship.
Course Outcomes	Upon completion of this course students will be able to- 1.Understand the. Basics knowledge of Entrepreneurship 2.The able to start the Business Venture.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction	08
	1.1	Introduction, Meaning & Definition, Characteristics of Entrepreneurship	
	1.2	Functions, Types of Entrepreneurs, Entrepreneur v/s Manager.	
	1.3	Entrepreneur v/s Manager.	
2.0		Theories of Entrepreneurship Development	08
	2.1	Risk Bearing Theory of Knight.	
	2.2	Innovation Theory of Schumpeter,	
	2.3	Regional Climate Theory.	
	2.4	Entrepreneurial Motivation Theory	

3.0		Women Entrepreneurs	07
	3.1	Concept of Women Entrepreneur, Factors influencing Women Entrepreneurs, Types of Women Entrepreneurs.	
	3.2	Women Entrepreneurs in India, Support and Assistance, Problems, Remedial Measures.	
4.0		Social Entrepreneurship	07
	4.1	Definition of Social Entrepreneurship, Social Entrepreneur.	
	4.2	Identifying Social Entrepreneurship Opportunity.	
	4.3	Creating a Social Business Model, Self-Help Group; Funding Social Ventures.	
	4.4	Challenges for the Indian Social Enterprise Sector.	

Reference Books

1. Fundamentals of Entrepreneurship by Sangram Keshari Mohanty
2. Fundamentals of Entrepreneurship by H. Nandan
3. Fundamentals of Entrepreneurship and Small Business Management by Vasant Desai
4. Fundamentals of Entrepreneurship by Sanjay Gupta
5. Fundamentals of Entrepreneurship by Dr. O.P. Gupta



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Fundamentals of GST

Course code: CGE102.3

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of Goods and Services Tax
Course Objectives	1) To provide the candidates with sound practical knowledge about GST. 2) To make students acquainted with the different acts.
Course Outcomes	Upon completion of this course students will be able to- 1.After the completion of this course students will be able to receive detail knowledge about various acts of GST.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction of Taxes	09
	1.1	Direct Taxes: Introduction, Advantages & Disadvantages.	
	1.2	Indirect Taxes: Introduction, Features, Types, Advantages & Disadvantages	
2.0		Introduction to Goods and Service Tax	11
	2.1	Introduction, Historical background of GST in India.	
	2.2	Concept of GST, Title, extent and Commencement.	
	2.3	Definition Section 1 & 2 of CGST Bare Act, Advantages & Disadvantages of GST.	

	2.4	Features of GST, Rates of CGST/SGST and IGST.	
3.0		Registration under Goods and Service Tax	10
	3.1	Need for Registration, Types of Registration, Requirement and Procedure for Registration,	
	3.2	Registration of person having multiple businesses, Registration of non-resident Taxable person.	

References:

1. Taxmann Book on GST – Raj K Agarwal
2. Goods and Services Tax- Sahitya Bhavan Publication- Dr. H. C. Mehrotra, Prof. V. P. Agrawal.
3. ICAI Study Material 2018.
4. GST Bare Act Manual by Govt.
5. Filing GST Return – ABPL Publication.



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Computer for Business

Course code: CVSC101

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of Computer for Business
Course Objectives	i) To develop the skills of solving real life problems in Business using computers. ii) To make students to use computer Application/ operating systems software in the field of business. iii) To develop skill among students in applications of internet in commerce education.
Course Outcomes	Upon completion of this course students will be able to- 1. Understand the use of computer in business. 2.. Application of input-output devices 3.Operate the business with the help of Computer.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Computer System and Peripherals: -	11
	1.1	Introduction, Meaning, Definition, Basic Computer Organization Generations & Characteristics of Computer.	
	1.2	Types of Computers: - Microcomputer, Minicomputer, Mainframe Computer, Workstations, Client and Server.	
	1.3	Components: mother board, processor, main memory, cache memory, hard disk	

	1.4	Input devices: keyboard, mouse, scanner, web camera, Bar code reader, speech recognition devices, Joystick, electronic pen.	
	1.5	Output devices: monitor, printer, speakers. External, Bio-metric devices	
2.0		Storage Devices and Operating System:	09
	2.1	Compact Disk, Digital Versatile Disk ,Hard Disk Drive ,USB Flash Drive ,Memory Card.	
	2.2	Definition of operating System ,Types of Operating System , DOS Operating System , Windows Operating System , Linux Operating System	
	2.3	File System.	
3.0		Introduction to MS-Word:	10
	3.1	Word 2010 Basics: - Opening screen of MS-word,Home menu- font tab, Paragraph tab, Styles tab .	
	3.2	Editing options in MS-Word ,Insert menu- table tool, Header and Footer tool.	
	3.3	Mail-merge, Custom dictionary, Printing in MS-Word Creating Index in MS-Word.	

Reference Books :

1. Fundamentals of Computers – V.Raja Raman Peter Norton’s
2. Introduction to Computers –Peter Norton’s
3. Fundamentals of Computers – Bechkar and Sontakke
4. Microsoft Office 2002 by Complete (BPB)



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-I (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Business Statistics

Course code: CSEC101

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of BusinessStatistics
Course Objectives	To develop elementary concepts in Statistics and application of the same as Useful quantitative tools.
Course Outcomes	Upon completion of this course students will be able to- 1. Understand the Business Statistics 2.The can Easily Calculate Mean, Median Mode 3. Co-relation , Index Number, Central Value and Desperation.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Measures of Central Value	08
	1.1	Introduction, Objectives of Averaging, Requisites of A Good Average.	
	1.2	Types of Averages, Median and their types, mode and their types.	
	1.3	Problems on mean, median & mode.	
2.0		Major of dispersion	07
	2.1	Introduction, Significance of measuring variations, quartile deviation, mean deviation, standard Deviation, their calculations, merits and limitations.	
3.0		Correlation Analysis and Regression Analysis	08

	3.1	Introduction, Significance and types of correlation, Methods of studying correlation, Calculation of Co-efficient Correlation, Probable error etc.	
	3.2	Introduction, use of Regression Analysis Difference between Correlation Analysis and Regression Analysis, Regression Equations, Standard error of estimate and their calculations.	
4.0		Index Numbers	07
	4.1	Introductions, uses of Index Numbers, Classifications of Index Number.	
	4.2	Methods and Problems on Index Numbers.	

Suggested Books:

1. Statistical Methods – S.P. Gupta
2. Business Statistics – S.C. Gupta, Indra Gupta
3. Business Statistics – Padmalochan Hazarika
4. Mathematical Statistics – J.N. Kapur, S.C. Saxsena
5. Mathematical Statistics – S.C. Gupta, V.K. Kapoor
6. A Text Book of Statistics – N.M. Kapoor



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Fundamental of Accounting – II

Course code: CDSC151

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	Test I Marks	Test II Marks	Average of Two Tests			
03	--	45	--	15	15	15	60	--	75

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

End Semester Examination (ESA for 3 credit course)

1. Question paper will comprise of 6 questions, each question carrying 15 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Basics knowledge of Arithmetic and Accounting
Course Objectives	To enable the students to understand the maintaining of accounts for various types of business firm, institutions including non-profit organization.
Course Outcomes	Upon completion of this course students will be able to- 1.Understand the Hire purchases provisions and prepare various account in the ledger. 2.Identify the main causes for difference between bank statement balance and the passbook balance. 3.Understand and compute the amount of claim for loss of stock policy and loss of profit. 4. Understand co-operative act and preparation of financial statement.

COURSE CONTENTS

Module No.	UnitNo.	Topic	Teaching Hours
1.0		Accounting for consignment	12
	1.1	Meaning & features of consignment, different between consignment and sale, types of commission.	
	1.2	Performa invoice, invoice price and loading, account sales, valuation of unsold stock, journal entries and problems.	
2.0		Hire Purchase System	12
	2.1	Meaning and features.	

	2.2	Legal provisions, journal entries in the books of purchaser and vendor.	
	2.3	Preparation of various accounts in the ledger of hire purchaser and seller.	
3.0		Insurance Claim	10
	3.1	Meaning and types of Co-operative societies.	
	3.2	legal provisions, consumer's society and credit co-op. society.	
	3.3	Calculations of claims under loss of stock policy and loss of profit policy only.	
	3.4	Application of average clause and problems.	
4.0		Accounts of Cooperative Societies	11
	4.1	Meaning , definition and types of Cooperative Society	
	4.2	Legal provisions, consumer's society and credit co-op. society,	
	4.3	The Maharashtra Cooperative Societies Act 1960	
	4.4	Final Accounts of Cooperative Society - Theory and Problems	

Books for References

1. Accounting Principles: Anthony R.N. and Reece J.S.; Richard Irwin Inc.
2. Financial Accounting: Gupta R.L. and Radhaswamy M: Sultan Chand and sons, New Delhi.
3. Advanced Accounts: Shukla M.S. Garewal T.S. and Gupta S.C.; S.Chand and Co.New Delhi.
4. Financial Accounting: Mishra A.K.; Sahitya Bhavan Publisher and Distributors
5. Financial Accounting: B.S. Raman, United Publisher Manglore
6. Advanced Accounts: Jain & Narang; Jain Books Agency 18th Edition Reprint
7. Financial Accounting: S.AnilKumar, V. RajeshkumarandMariappa; Himalaya Publishing House
8. Advanced Accounting: H.R.Kotalwar, Discovery Publication, Latur
9. Financial Accounting: S.N.Maheshwari and S.K.Maheshwari; Vikas Publishing House, New Delhi 6th Edition

Note: Latest edition of the text book should be used-

Online Link: www.ignou.ac.in
www.swayam.gov.in
www.inflibnet.ac.in



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Indian Economy

Course code: CDSC152

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	Test I Marks	Test II Marks	Average of Two Tests			
03	--	45	--	15	15	15	60	--	75

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

End Semester Examination (ESA for 3 credit course)

1. Question paper will comprise of 6 questions, each question carrying 15 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Basics knowledge of Arithmetic and Accounting
Course Objectives	To enable the students to understand the maintaining of accounts for various types of business firm, institutions including non-profit organization.
Course Outcomes	To Ensure Understanding of basic Concepts of Indian Economy Upon completion of this course students will be able to- 1.Understand the Hire purchases provisions and prepare various account in the ledger. 2.Identify the main causes for difference between bank statement balance and the passbook balance. 3.Understand and compute the amount of claim for loss of stock policy and loss of profit. 4. Understand co-operative act and preparation of financial statement.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Indian Economy – A Profile	12
	1.1	Nature of the Indian Economy.	
	1.2	Role of different sectors – Agriculture, Industry and Services in the development of the Indian economy, their problems and growth.	
	1.3	National Income of India, concepts of national Income, different methods of measuring national Income, Growth of national income and per capita income in various plans.	
2.0		Select Aspects of Indian Economy (I):	12

	2.1	Population – Its Size, Rate of growth and its implication for growth.	
	2.2	Poverty – Absolute and relative poverty and main programs for poverty alleviation.	
	2.3	Unemployment – Types, Causes and Incidence of unemployment.	
	2.4	Infrastructure – Energy, Transportation, Communication, Health and Education.	
3.0		Select Aspects of Indian Economy (II):	10
	3.1	Inflation.	
	3.2	Budget and Fiscal deficits.	
	3.3	Budget and Fiscal deficits.	
	3.4	External Debts.	
4.0		Economic Reforms in India:	11
	4.1	Features of economic reforms since 1991	
	4.2	Liberalization, Privatization and Disinvestments	
	4.3	Globalization.	

Suggested Books:-

1. Datt & Sundharam : Indian Economy, S. Chand and Co., New Delhi
2. Misra and Puri : Indian Economy : Himalaya Publishing House, New Delhi.
3. Devit K.K. : Indian Economy :
4. Ishwaran, : Indian Economy :
5. A.N. Agrawal : Indian Economy



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Modern Business Communication

Course code: CDSM151

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	Test I Marks	Test II Marks	Average of Two Tests			
03	--	30	--	10	10	10	40	--	50

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

End Semester Examination (ESA for 3 credit course)

1. Question paper will comprise of 6 questions, each question carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Advance knowledge of Modern Business communication
Course Objectives	The objective is to develop both oral and written communication skills relating to organizational and Business issues To develop effective oral, writing and listening skills among learners.
Course Outcomes	To develop effective oral, writing and listening skills among learners. To demonstrate the effective use of communication technology

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Self-Development and Corporate Communication	07
	1.1	Development of Positive Personal Attitudes, Formal and informal communication networks.	
	1.2	Miscommunication (Barriers); Improving Communication, Group Discussions; Mock Interviews, Seminar.	
2.0		Effective Communication	06
	2.1	Need of Effective Communication.	
	2.2	Principles of Effective Communication.	
3.0		Communication Skills	10

	3.1	Listening Skills: Principles of Effective Listening, Factors affecting on Listening Skills, Difference between Hearing and Listening	
	3.2	Interviewing Skills: Essential features of an Interview, Appearing in Interviews, Conducting Interviews.	
	3.3	Writing Skills: Writing Resume, Application Letter for Employment, Business Letters, Request Letters, Good News and Bad News Letters, Persuasive Letters, Sales Letters, Collection Letters.	
4.0		New Technologies in Business Communication	07
	4.1	Importance, Need of New technology, E-mail, Fax, Internet.	
	4.2	Social Media - Facebook, Twitter and WhatsApp -Advantages & Disadvantages.	
	4.3	Tele Conferencing –Advantages and Disadvantages, Video Conferencing-Advantages and Disadvantages.	

Reference Books:

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiyana
3. Business Communication: Dr. R.V. Ghadage, Asst.Prof. V.P. Varma, Asst.Prof. S.S. Sharma, Asst.Prof. D.J. Shaikh
4. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
5. Essential of Business Communication – Rajendrapal – sultan chand& son New Delhi



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Advertising

Course code: CGE151.1

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

End Semester Examination (ESA for 3 credit course)

1. Question paper will comprise of 6 questions, each question carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Basic Knowledge of Advertising
Course Objectives	1. To make Students Aware about Advertising 2. To familiarize Students about Online advertising activity 3. To Impart the Knowledge of advertising techniques among the students. 4. To enhance the knowledge about accounting budgets of advertising
Course Outcomes	1.They will get Knowledge of Advertising and able to apply in Business.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction of Advertising	07
	1.1	Concept and Importance of Advertising.	
	1.2	Advertising Objectives and Advertising Function.	
	1.3	Types of Advertising, Commercial and Non-commercial Advertising.	
2.0		Advertising Media	06
	2.1	Meaning and Concept of Media, Different Types of Media, Media Planning.	
	2.2	Impact of Advertising Agencies Role, Relationship with Clients.	
3.0		Advertising Techniques	10

	3.1	Advertising Message, Preparation of Advertising Message.	
	3.2	Elements of Advertising, Copy, Broadcast Copy, Copy for Direct Mail.	
4.0		Advertising Budget	07
	4.1	Advertising Budget, Factors affecting to Advertising Expenditure.	
	4.2	Ethics and Code of Conduct in Advertising.	

Reference Books:

1. Advertising Management-Concept and causes- Mohan, Manendra- TMT Publication
2. Advertising, Sales and Promotion Management- Chunawla – Himalaya Publication house New Delhi
3. Foundation of advertising Theories and Practises –Chawala S.A, Sethia K.C, - Himalaya Publication



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Corporate Governance

Course code: CGE151.2

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

End Semester Examination (ESA for 3 credit course)

1. Question paper will comprise of 6 questions, each question carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Knowledge of Corporate governance
Course Objectives	To enable students to critically examine ethical dilemmas and to understand the importance of governance mechanisms in a globalized economy.
Course Outcomes	1.Student get enable about corporate governance 2.The know the governance of Corporate.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction	09
	1.1	Meaning, Accountability issues, current context of CG in India, Board objectives and strategies.	
	1.2	Role of independent directors, board structure, performance evaluation of board.	
	1.3	Training and development of directors.	
	1.4	Accounting standards & accounting disclosures.	
2.0		Stakeholders	06
	2.1	Introduction, Meaning of Stakeholders, Stakeholders Rights and privileges	
	2.2	problems and protection, Corporate Governance and Other stakeholders	

3.0		Board of Directors	08
	3.1	Board Of Directors: A Powerful Instrument in Governance; Role and responsibilities of auditors.	
	3.2	Monopoly, Competition and Corporate Governance	
4.0		Members Meeting	07
	4.1	Introduction, what is members meeting? Importance of Meeting.	
	4.2	Types of Meeting, Resolutions and its types	

Suggested Books:

1. Hartman, Laura P; Perspectives In Business Ethics; McGraw-Hill
2. C.V. Baxi, Corporate Governance, Excel Books.
3. Prasad – Corporate Governance, Prentice Hall Of India 8. Gopalswamy – Corporate Governance, New Age International (P)
4. Corporate governance: Principles, policies and Practices, Fernando, A.C., Pearson.



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Principals of Marketing

Course code: CGE151.3

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

End Semester Examination (ESA for 3 credit course)

1. Question paper will comprise of 6 questions, each question carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Basic Knowledge of Marketing
Course Objectives	1. The objective of this course is to equip the student with the knowledge of marketing 2. At the end of this course the student should able to explain the importance of marketing in a value creation.
Course Outcomes	1. The student should be able to define Marketing. 2. The should be able to describe the component of Marketing.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Marketing Principals and Society	09
	1.1	Introduction, what is marketing?What is deference between Customers and consumer? Market orientation	
	1.2	A History of Marketing, what marketers do, Principals of marketing, the marketing mix and 4Ps.	
	1.3	Marketing as exchange, relationship marketing, Marketing Context.	
2.0		Global Marketing Environment	06
	2.1	Introduction, Understanding the external environment, Environmental scanning.	

	2.2	Understanding the performance of Environment, Understanding the Internal environment.	
3.0		Consumer Behavior	07
	3.1	Introduction, Consumer Buying Behavior, the consumer acquisition process.	
	3.2	The Psychology of consumer behavior, the importance of social context.	
	3.3	Organizational Buying Behavior.	
4.0		Marketing Research	08
	4.1	Introduction, Definition of Marketing Research.	
	4.2	Marketing Information System, Commissioning market research.	
	4.3	The Marketing research process, market and advertisement testing.	
	4.4	Marketing research and ethics, International marketing research.	

Reference Books:

- 1) Principles of Management – Dr. S.C. Saxena – Sahitya Bhavan Publication
- 2) Principles of Management – T. Ramasamy – Himalaya Publication
- 3) Principles & Practices of Management-P. C. Shejwalkar& A. Ghanekar – Everest Publishing House
- 4) Principles & Practices of Management- L. M. Prasad- Sultan Chand and Sons Publication



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(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Business Environment

Course code: CGE152.1

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 credit course)

1. Question paper will comprise of 6 questions, each question carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Basic Knowledge of Business Environment
Course Objectives	The course aims to educate the student with the different environmental factors which effect business. This course aims to develop ability to understand and scan business environment in order to analyze the opportunities and take decisions under the uncertainty.
Course Outcomes	1.The Student will be able to the understanding Business Environment. 2. Student know about nature of economic environment. 3.The student able to study the international marketing and research.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		An Overview of Business Environment	07
	1.1	Type of Environment-internal, external, micro and macro environment. Managing diversity.	
	1.2	Competitive structure of industries, environmental analysis and strategic management.	
	1.3	Process and limitations of environmental analysis.	
2.0		Economic Environment Nature of Economic Environment	06

	2.1	Economic factors-growth strategy, basic economic system, economic planning.	
	2.2	Economic policies- new industrial policy, FEMA.	
	2.3	Monetary and fiscal policies.	
3.0		Socio-Cultural Environment	10
	3.1	Nature and impact of culture on business, culture and globalization.	
	3.2	Social responsibilities of business, social audit.	
	3.3	Business ethics and corporate governance, Demographic environment.	
4.0		Political Environment	07
	4.1	Functions of state, economic roles of government, government and legal environment. The constitutional environment,	
	4.2	Technological Environment - Impact of technology on globalization, Status of technology in India; Management of technology; Features and Impact of technology.	

Suggested Books:

1. Rangarajan, C.A.; Perspective in Economics, S.Chand& Sons, New Delhi
2. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
3. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Fundamentals of Salesmanship

Course code: CGE152.2

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of Salesmanship
Course Objectives	This Course is designed to help Students to Learn Qualities and Functions of Salesmanship in a Changing Global Scenario
Course Outcomes	Upon completion of this course students will be able to- 1. Identifying customers and their needs 2. Marketing sales presentation and organizing demonstration 3. Computer basics and needs and used in selling techniques.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Salesman and Salesmanship:	07
	1.1	Meaning, Definition and Importance of Salesmanship.	
	1.2	Types of Salesman, Qualities of Good Salesman.	
2.0		Personal Selling and Salesmanship:	08
	2.1	Meaning, Nature and Importance of Personal Selling, Personal Selling V/s Salesmanship.	
	2.2	Objectives of Personal Selling, Process of Personal Selling, Types of Personal Selling.	
3.0		Buying Motives	07

	3.1	Types of Markets, Consumer and Industrial Markets.	
	3.2	Characteristics and Implication for the Selling Function.	
	3.3	Types of Consumer.	
4.0		Consumer Behavior and Salesmanship	08
	4.1	Nature of Consumer Behavior, Types of Customers.	
	4.2	Nature of Consumer Behavior, Types of Customers, Buying Motives, Consumers Buying Process.	
	4.3	Customer Relationship Management (CRM).	

Reference Books:

1. D.C. Kapoor- Marketing and Sales Management - S.Chand Publication.
2. Vinod N. Patel & Girish K. Rana - Dynamic Techniques of Sales Management - Oxford Book Company Jaipur.
3. Richard R. Still, Norman A.P. Govoni& Edward W. Cundiff– SalesManagement – Prentice Hall of India Pvt Ltd. New Delhi.



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Business Ethics

Course code: CGE152.3

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Knowledge of Business Ethics
Course Objectives	1. To impart the knowledge about Business Ethics 2. Equip students with the ability to analyze, interpret and apply practically in business practices.
Course Outcomes	Upon completion of this course students will be able to- 1) Students are able to understand the basic concept and importance of ethical concept of business. 2) Students can interpret the ethical business practices. 3) Students can easily avoid the unfair trade practices.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Principles of Business Ethics:	07
	1.1	Meaning, Nature of ethics, Definition: Business ethics.	
	1.2	Need of Business Ethics.	
	1.3	Benefits of Business Ethics.	
	1.4	Fundamental principles of Business Ethics.	
	1.5	Approaches of Business Ethics, Ethics and Morals, Ethical Dilemmas	
2.0		Workplace Ethics:	08

	2.1	Factors Influencing Ethical Behavior at Work	
		Ethical Issues, Discrimination and Harassment.	
		Importance of Ethical Behavior at Workplac.	
	2.2	Principles of Ethics at Workplace.	
3.0		Ethics in Business	07
	3.1	Ethics in Marketing	
	3.2	Consumer Protection: Introduction and Meaning, Ethical Guidelines.	
		Behaving Ethically in Marketing.	
	3.3	Healthy Competition and Protecting Consumer Interest.	
4.0		Ethics in Accounting and Finance:	08
	4.1	Introduction, creating ethical environment.	
	4.2	Reasons for Unethical Behavior	
	4.3	Ethical Conflict Resolution.	

Recommended Books:

- Business Ethics & Corporate Governance -S.K.Bhatia
- Business Ethics & Corporate Governance-C.S.VMurthy
- Business Ethics: IPCC Booklets



Swami Ramanand Teerth Marathwada University Nanded
(R-23 Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Accounting Software: Tally

Course code: CVSC151

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basic Knowledge of Accounting Software - Tally
Course Objectives	To Provide the Computerized Accounting Skills and maintaining the books of account in Tally Software
Course Outcomes	Upon completion of this course students will be able to- 1) Students are able to understand the basic concept and process of Tally 2) Students can work in accounting package. 3) Students can easily make financial statement with help of Tally .

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Tally	07
	1.1	Introduction to Tally, Getting Started, Company Information, Country Specific Configuration.	
	1.2	Creation of New Company, Select a Company, Delete a Company.	
	1.3	Account information, Main functions in Masters Menu.	
	1.4	Groups, Classification of Account Heads, The Concept of Sub-Groups.	
	1.5	How to Manage and Operate Groups, Ledgers, Multiple Ledgers.	
2.0		Entering the Transaction	08
	2.1	Simple Voucher Entry, Type of Vouchers, Entering Vouchers, Report.	

	2.2	Viewing Bank Books, Day Book, Viewing the Balance Sheet, Viewing the Trial Balance.	
	2.3	Debtors & Creditors Report, Outstanding Report.	
3.0	Practical Exercise-I		07
	3.1	Introduction to Tally, Getting Started, Company Information, Country Specific Configuration.	
	3.2	Creation of New Company, Select a Company, Delete a Company. Account information, Main functions in Masters Menu.	
	3.3	Groups, Classification of Account Heads, The Concept of Sub-Groups. How to Manage and Operate Groups, Ledgers, Multiple Ledgers.	
4.0	Practical Exercise-II		08
	4.1	Simple Voucher Entry, Type of Vouchers, Entering Vouchers, Report.	
	4.2	Viewing Bank Books, Day Book, Viewing the Balance Sheet, Viewing the Trial Balance.	
	4.3	Debtors & Creditors Report, Outstanding Report.	

Suggested Books:

1. Implementing Tally 9 – Ashok R. Nadhani and Kishor Nadhani (BPS)
2. Implementing Tally 7.2 – (BPS)
3. Tally Package- Tally 9.0



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B.com (1st year): Semester-II (level 4.5)

(New Model Degree College Hingoli)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2023-2024 (as per NEP.2020)

Course Title: Business Mathematics

Course code: CSEC151

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	Test I Marks	Test II Marks	Average of Two Tests			
02	--	30	--	10	10	10	40	--	50

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basic required knowledge of Business Mathematics.
Course Objectives	1.Objective of this course is to provide foundation of quantitative techniques applied in solving business problems.
Course Outcomes	Upon completion of this course students will be able to- 1) Students are able to understand the basic concept and solving business problems. 2) use of Mathematics in Business.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Determinants & Matrices	07
	1.1	Definition of a Determinant, Determinant of a square, Matrix, Determinants of order two and three.	
	1.2	Definition of matrix, Types of Matrices.	
	1.3	Addition & Subtraction of Matrices, Multiplication of Matrices.	
	1.4	Numerical Problems.	
2.0		Permutations & Combinations	08
	2.1	Permutation of different things.	
	2.2	Permutation of things not all different.	

	2.3	Restricted combination of things not all different.	
3.0		Probability	07
	3.1	Introduction, trial, sample space, events, classical definition of Probability.	
	3.2	Addition and Multiplication laws of Probability (without proof),	
	3.3	Simple problems on addition and multiplication of probability.	
4.0		Index Numbers	08
	4.1	Need & meaning of Index Numbers, Problems involved, in Instruction of index numbers.	
	4.2	Price & Quality index numbers (Unweighted), Laspeyre's, Paasche's and Fisher's Index Numbers.	
	4.3	Numerical Examples.	

Suggested Books:

1. Business Mathematics - V. K. Kapoor (S. Chand & Sons)
2. Business Mathematics - Bari
3. Fundamentals of Statistics - S. C. Gupta
4. Statistical Methods - S. D. Gupta