



॥ 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 अभ्यासक्रम
(Syllabus) शैक्षणिक वर्ष २०२४-२५
पासून लागू करण्याबाबत.

प रि प त्र क

संदर्भ : जा. क्र.: शै-१/एनइपी/बी.कॉम. & बी.बी.ए./२०२४-२५/१४०,
दिनांक : ०५/०७/२०२४.

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक १५ मे २०२४ रोजीच्या मा. विद्यापरिषद बैठकीतील विषय क्रमांक १७/५९-२०२४ च्या ठरावानुसार राष्ट्रीय शैक्षणिक धोरण २०२० च्या अनुषंगाने वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२४-२५ पासून लागू करण्यास मा. विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार सदर अभ्यासक्रम संदर्भीय परिपत्रकान्वये लागू करण्यात आले आहेत. तथापि, मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा यांच्या आदेशानुसार परिपत्रकात किरकोळ दुरुस्ती करून खालील विषयांच्या अभ्यासक्रमाबाबत परिपत्रक पारित करण्यात येत आहे.

- 1) B. Com. I year - Banking & Insurance (Affiliated College)
- 2) B. Com. I year -Account & Taxation (Affiliated College)
- 3) B. Com. I year - Management & Entrepreneurship (Affiliated College)
- 4) B. Com. II year - (New Model College Hingoli)
- 5) B. B.A. II year - (New Model College Hingoli)

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/एनइपी/पदवी /२०२४-२५/११७
दिनांक : ११/०७/२०२४

डॉ. सरिता लोसरवार
सहा.कुलसचिव

शैक्षणिक (१-अभ्यासमंडळ)
विभाग

- प्रत : १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
२) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
३) मा. प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
४) मा. संचालक, सर्व संकुले परिसर व उपपरिसर, प्रस्तुत विद्यापीठ

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

**BACHELOR OF COMMERCE
(ACCOUNTING & TAXATION)**

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic Year 2024 – 2025

(As per NEP-2020)



Swami Ramanand Teerth Marathwada University, Nanded

Faculty of Commerce and Management

Credit Framework and Structure of Four Years Multidisciplinary Degree Programme in Commerce (B.Com **Accounting & Taxation**) with Multiple Entry and Exit Options

Subject: **Accounting & Taxation**

| Year & Level | Semester | Subject-1 Major (DSC/DSE) | Subject-2 Minor 1(DSM) | Subject3 Minor 2(DSM) | Generic Elective (GE) <i>(select any one from GE Basket of Faculties other than Commerce and Management)</i> | Vocational & Skill Enhancement Course <i>(Related to DSC/DSM for Sem I and II; and related to DSC for Sem III onwards)</i> | Ability Enhancement Course (AEC) (Basket4) Value Education Courses (VEC) / Indian Knowledge System (IKS) (Basket 5) <i>(Common across all faculties)</i> | Field Work / Project/Internship/OJT/ Apprenticeship / Community Engagement Services Or Co-curricular Courses (CC) (Basket 6 for CC) <i>(Common across all faculties)</i> | Credits | Total Credits |
|--------------|----------|-----------------------------|----------------------------|---------------------------|--|---|--|---|---------|---------------|
| 1 | 2 | 3 | 4 | | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 (4.5) | I | DSC101 (4 Cr) 4 Credits | DSM101 (4 Cr) 4 Credits | DSM102(4 Cr) 4 Credits | GE/OE101(2Cr) 2 Credits | SEC101(2Cr) 2 Credits | AECENG101(2Cr) AECMIL101(2Cr) <i>(Hin,Mar,Kan,Pal,etc)</i> IKS101(2 Cr) 6 Credits | -- | 22 | 44 |
| | II | DSC 151 (4 Cr) 4 Credits | DSM151 (4 Cr) 4 Credits | DSM152 (4Cr) 4 Credits | GE/OE151(2Cr) 2 Credits | SEC151 (2 Cr) 2 Credits | AECENG151(2Cr) AECMIL151(2Cr) <i>(Hin,Mar,Kan,Pal,etc)</i> VEC151(2 Cr) <i>Constitution of India</i> 6 Credits | -- | 22 | |
| | Cum. Cr. | 08 | 08 | 08 | 04 | 04 | 12 | 00 | 44 | |

Exit option: UG Certificate in Commerce on completion of 44 Credits and additional 4 credits from NSQF/ Internship

| | | | | | | | | | | | |
|--|-------------|--|---------------------------------|---------------------------|------|----------------------------|---------------------------|--|--|-----|-----|
| 2 (5.0) | III | DSC201 (4 Cr) DSC202(4 Cr) 8 Credits | | DSM201(2 Cr) 2 Credits | ---- | GE/OE201(2Cr) 2 Credits | SEC201(2 Cr) 2 Credits | AECENG201(2Cr) AECMIL201(2Cr) (Hin,Mar,Kan,Pal,etc) 4 Credits | FP201(2Cr) CC201 (2 Cr) (NCC/NSS/Sports/Cultu re/HealthWellness/Yoga Education/Fitness) 4 Credits | 22 | |
| | IV | DSC251 (4 Cr) DSC252(4 Cr) 8 Credits | | DSM251(2 Cr) 2 Credits | ---- | GE/OE251(2Cr) 2 Credits | VSC251(2 Cr) 2 Credits | AECENG251(2Cr) AECMIL251(2Cr) (Hin,Mar,Kan,Pal,etc) VEC251 (2 Cr) Environmental Studies 6 Credits | CC2512Cr) (NCC/NSS/Sports/Culture/ HealthWellness/ Yoga Education /Fitness) 2 Credits | 22 | |
| | Cum .Cr. | 24 | | 12 | 08 | 08 | 08 | 22 | 06 | 88 | 88 |
| Exit option: UG Diploma in Commerce on completion of 88 credits and additional 4credits NSQF/internship | | | | | | | | | | | |
| 3 (5.5) | V | DSC301(4Cr) DSC302(4 Cr) DSC303(4 Cr) 12 Credits | DSE301 (4cr) 4 Credits | ----- | --- | ----- | VSC301(4Cr) 4 Credits | ----- | FP301(2 Cr) (FP/CS) 2 Credits | 22 | |
| | VI | DSC351(4 Cr) DSC352(4 Cr) DSC353(4 Cr) 12 Credits | DSE351 (4cr) 4Credits | -- | ---- | -- | VSC351(2 Cr) 2 Credits | ----- | OJT351 (4 Cr) 4 Credits | 22 | |
| | Cum .Cr. | 56 | | 12 | 08 | 08 | 14 | 22 | 12 | 132 | 132 |
| Exit option: Bachelor in Commerce | | | | | | | | | | | |

| | | | | | | | | | | | |
|----------------------|------|--|------------------------------|--|-----------|------------------|----------------------|--|--|-----|------------|
| 4 (6.0) | VII | DSC401(4Cr) DSC402(4Cr) DSC403(4Cr) DSC404(2Cr) 14 Credits | DSE401 (4cr) 4 Credits | Research Methodology RM401(4cr) 4 Credits | -- | -- | -- | -- | 22 | | |
| | VIII | DSC451(4Cr) DSC452(4Cr) DSC453(4Cr) DSC454(2Cr) 14 Credits | DSE451 (4cr) 4 Credits | -- | -- | -- | -- | OJT451(4Cr) 4 Credits | 22 | | |
| Total Credits | | Major =92 | | Minor: 12+4 RM=16 | 08 | GE/OE =08 | V-08+S- 06=14 | AEC(ENG+MIL)-16+ VEC-4 +IKS-2)=22 | (CC-04+FP/CEP - 04+OJT-08)=16 | 176 | 176 |

Exit option: B.Com. Honors

| | | | | | | | | | | | |
|----------------------|------|---|------------------------------|--|-----------|------------------|----------------------|--|--|-----|------------|
| 4 (6.0) | VII | DSC401(4Cr) DSC402(4Cr) DSC404(2Cr) 10 Credits | DSE401 (4cr) 4 Credits | Research Methodology RM401(4cr) 4 Credits | -- | -- | -- | Research Project (Field Work/Survey) RP401(4Cr) 4 Credits | 22 | 44 | |
| | VIII | DSC451(4Cr) DSC452(4Cr) DSC454(2Cr) 10 Credits | DSE451 (4cr) 4 Credits | --- | -- | -- | -- | Research Project/Dissertation RP451(8Cr) 8 Credits | 22 | | |
| Total Credits | | Major=84 | | Minor: 12+4 RM=16 | 08 | GE/OE =08 | V-08+S- 06=14 | AEC(ENG+MIL)16+ VEC-4+IKS-2)=22 | (CC-04+FP/CEP- 04+ OJT-04+RP-12)=24 | 176 | 176 |

Exit option: B.Com. Honors with Research

1. **DSC:** Department/Discipline Specific Core(Major) (92/84)
2. **DSE:** Department/ Discipline Specific Elective (Major)(16)
3. **DSM:** Discipline Specific Minor (20)
4. **GE/OE:** Generic/Open Elective (08)
5. **VSEC:** Vocational Skill and Skill Enhancement Course
6. **VSC:** Vocational Skill Courses (08)
7. **SEC:** Skill Enhancement Courses (06)
8. **AEC:** Ability Enhancement courses(08)

9. **MIL:** Modern Indian languages (08)
10. **IKS:** Indian Knowledge System (02)
11. **VEC:** Value Education Courses (04)
12. **OJT:** On Job Training:(Internship/Apprenticeship) (08)
13. **FP/ CS:** Field Projects/ Case Study (04)
14. **CC:** Co-Curricular Courses(04)
15. **RP:** Research Project/Dissertation (12)
16. **RM:** Research Methodology(04)

B.Com. (Accounting & Taxation) (Ist Year): Semester I (Level 4.5)

w.e.f. Academic Year 2024 - 2025 (As per NEP-2020)

Teaching Scheme

| Course Type | Course Code | Course Title | Teaching Hours/Week | | Credits Assigned | | Total |
|---|-------------|---|---------------------|-----------|------------------|-----------|-----------|
| | | | Theory | Practical | Theory | Practical | |
| Discipline Specific Core (DSC) Major | CAATCT1101 | Fundamentals of Financial Accounting – I | 04 | -- | 04 | -- | 04 |
| Discipline Specific Minor 1 (DSM) | CAATMT1101 | Micro Economics | 04 | -- | 04 | -- | 04 |
| Discipline Specific Minor 2 (DSM) | CAATMT1102 | Business Statistics | 04 | -- | 04 | -- | 04 |
| Generic Elective 1 (Only Students of other Disciplines can opt anyone) | CAATGE1101 | Principles of Management | 02 | -- | 02 | -- | 02 |
| | CAATGE1102 | Business Ethics | | | | | |
| Skill Enhancement Course (SEC) (Any One) | CAATSC1101 | Application of IT in Business | 02 | -- | 02 | -- | 02 |
| | CAATSC1102 | Income Tax – I (UGC AT-I) | | | | | |
| | -- | SWAYAM / NPTEL | | | | | |
| Ability Enhancement Course (AEC) | -- | Compulsory English | 02 | -- | 02 | -- | 02 |
| | -- | Modern Indian Language (MIL) OR | 02 | -- | 02 | -- | 02 |
| | CAATAC1101 | Business Communication (UGC AT-II) | | | | | |
| Indian Knowledge System (IKS) | -- | Indian knowledge System | 02 | -- | 02 | -- | 02 |
| Total | | | 22 | 00 | 22 | 00 | 22 |

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

B.Com. (Accounting & Taxation) (Ist Year): Sem I (Level 4.5) Academic Year 2024-25

w.e.f. Academic Year 2024 - 2025 (As per NEP-2020)

Examination Scheme

| Course Type | Course Code | Course Title | Theory Marks | | Practical Marks | | Total |
|--|-------------|---|----------------------------------|--|----------------------------------|--|------------|
| | | | CA (Continuous Assessment) | ESE (End of Semester Examination) | CA (Continuous Assessment) | ESE (End of Semester Examination) | |
| Discipline Specific Core (DSC) Major | CAATCT1101 | Fundamentals of Financial Accounting – I | 20 | 80 | -- | -- | 100 |
| Discipline Specific Minor 1 (DSM) | CAATMT1101 | Micro Economics | 20 | 80 | -- | -- | 100 |
| Discipline Specific Minor 2 (DSM) | CAATMT1102 | Business Statistics | 20 | 80 | -- | -- | 100 |
| Generic Elective 1 (Only Students of other Disciplines can opt anyone) | CAATGE1101 | Principles of Management | 10 | 40 | -- | -- | 50 |
| | CAATGE1102 | Business Ethics | | | | | |
| Skill Enhancement Course (SEC) (Any One) | CAATSC1101 | Application of IT in Business | 10 | 40 | -- | -- | 50 |
| | CAATSC1102 | Income Tax – I (UGC AT-I) | | | | | |
| | -- | SWAYAM / NPTEL | | | | | |
| Ability Enhancement Course (AEC) | -- | Compulsory English | 10 | 40 | -- | -- | 50 |
| | -- | Modern Indian Language (MIL) OR | 10 | 40 | -- | -- | 50 |
| | CAATAC1101 | Business Communication (UGC AT-II) | | | | | |
| Indian Knowledge System (IKS) | -- | Indian knowledge System | 10 | 40 | -- | -- | 50 |
| Total | | | 110 | 440 | 00 | 00 | 550 |

NOTE:

1. Learner Must pass (with minimum 40%marks) separately in CA and ESE
2. 1 Credit = 25 Marks, Weekly 1 hrs (60 min.) for Theory & 2 hours (120 min.) for Practical

B.Com. (Accounting & Taxation) (ISt Year): Semester II (Level 4.5)

w.e.f. Academic Year 2024 - 2025 (As per NEP-2020)

Teaching Scheme

| Course Type | Course Code | Course Title | Teaching Hours/Week | | Credits Assigned | | Total |
|---|-------------|--|---------------------|-----------|------------------|-----------|-----------|
| | | | Theory | Practical | Theory | Practical | |
| Discipline Specific Core (DSC) Major | CAATCT1151 | Fundamentals of Financial Accounting – II | 04 | -- | 04 | -- | 04 |
| Discipline Specific Minor 1 (DSM) | CAATMT1151 | Macro Economics | 04 | -- | 04 | -- | 04 |
| Discipline Specific Minor 2 (DSM) | CAATMT1152 | Business Mathematics | 04 | -- | 04 | -- | 04 |
| Generic Elective 1 (Only Students of other Disciplines can opt anyone) | CAATGE1151 | Principles of Banking | 02 | -- | 02 | -- | 02 |
| | CAATGE1152 | Fundamentals of Entrepreneurship | | | | | |
| Skill Enhancement Course (SEC) (Any One) | CAATSC1151 | Tally | 02 | -- | 02 | -- | 02 |
| | CAATSC1152 | Income Tax – II (UGC AT-III) | | | | | |
| | -- | SWAYAM / NPTEL | | | | | |
| Ability Enhancement Course (AEC) | -- | Compulsory English | 02 | -- | 02 | -- | 02 |
| | -- | Modern Indian Language (MIL) OR | 02 | -- | 02 | -- | 02 |
| | CAATAC1151 | Modern Business Communication (UGC AT – IV) | | | | | |
| Indian Knowledge System (IKS) | -- | Constitution of India | 02 | -- | 02 | -- | 02 |
| Total | | | 22 | 00 | 22 | 00 | 22 |

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

B.Com. (Accounting & Taxation) (Ist Year): Sem II (Level 4.5)

w.e.f. Academic Year 2024 - 2025 (As per NEP-2020)

Examination Scheme

| Course Type | Course Code | Course Title | Theory Marks | | Practical Marks | | Total |
|--|-------------|---|----------------------------------|--|----------------------------------|--|------------|
| | | | CA (Continuous Assessment) | ESE (End of Semester Examination) | CA (Continuous Assessment) | ESE (End of Semester Examination) | |
| Discipline Specific Core (DSC) Major | CAATCT1151 | Fundamentals of Financial Accounting – II | 20 | 80 | -- | -- | 100 |
| Discipline Specific Minor 1 (DSM) | CAATMT1151 | Macro Economics | 20 | 80 | -- | -- | 100 |
| Discipline Specific Minor 2 (DSM) | CAATMT1152 | Business Mathematics | 20 | 80 | -- | -- | 100 |
| Generic Elective 1 (Only Students of other Disciplines can opt anyone) | CAATGE1151 | Principles of Banking | 10 | 40 | -- | -- | 50 |
| | CAATGE1152 | Fundamentals of Entrepreneurship | | | | | |
| Skill Enhancement Course (SEC) (Any One) | CAATSC1151 | Tally | 10 | 40 | -- | -- | 50 |
| | CAATSC1152 | Income Tax – II (UGC AT-III) | | | | | |
| | -- | SWAYAM / NPTEL | | | | | |
| Ability Enhancement Course (AEC) | -- | Compulsory English | 10 | 40 | -- | -- | 50 |
| | -- | Modern Indian Language (MIL) OR | 10 | 40 | -- | -- | 50 |
| | CAATAC1151 | Modern Business Communication (UGC AT – IV) | | | | | |
| Indian Knowledge System (IKS) | -- | Constitution of India | 10 | 40 | -- | -- | 50 |
| Total | | | 110 | 440 | 00 | 00 | 550 |

NOTE:

1. Learner Must pass (with minimum 40%marks) separately in CA and ESE
2. Credit = 25 Marks, Weekly 1 hrs (60 min.) for Theory & 2 hours (120 min.) for Practical

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

B.Com. (Accounting & Taxation)
1st Year: Semester I (Level 4.5)

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic Year 2024 – 2025

(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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Fundamentals of Financial Accounting-I

(Discipline Specific Core (DSC) Major)

Course Code: CAATCT1101

| | |
|------------------------------|---|
| Course prerequisites: | Basics knowledge of Arithmetic and Accounting. |
| Course Objectives | 1. To provide students basic knowledge of accounting. |
| | 2. To enable the students to acquire knowledge in the basic principles and practices of financial accounting. |
| | 3. To equip the students to maintain various types of ledgers and to prepare final accounts |
| Course Outcomes | 1. Understand the accounting. |
| | 2. Understand the subsidiary books. |
| | 3. Preparation of journal, Ledger and Trial Balance, and final account. |

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 Marks of two tests | | | |
| 04 | -- | 60 | -- | 10 | 10 | 20 | 80 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Theoretical Framework | 12 |
| | 1.1 | Meaning and scope of Accounting: definition of accounting | |
| | 1.2 | Branches of accounting, Accounting Standard | |
| | 1.3 | Types and rules of debit and credit | |
| | 1.4 | Journal, Ledger, Numerical Problems on Journal and Ledger | |
| 2.0 | | Subsidiary Books | 12 |
| | 2.1 | Meaning, Needs & Importance of Subsidiary books | |
| | 2.2 | Advantages of maintaining subsidiary books | |
| | 2.3 | Types of Subsidiary Books: Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book | |
| | 2.4 | Practical problems on Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book | |
| 3.0 | | Depreciation Accounting | 12 |
| | 3.1 | Meaning and Methods of depreciation | |
| | 3.2 | Computation and accounting treatment of depreciation | |
| | 3.3 | Change in depreciation methods | |
| | 3.4 | Problems on Depreciation Account | |
| 4.0 | | Final Accounts of Profit Making Concern | 12 |
| | 4.1 | Introduction and meaning of Financial Statement | |

| | | | |
|-----|-----|--|---------------|
| | 4.2 | Preparation of trading and profit and loss account | |
| | 4.3 | Problems on Final Account | |
| 5.0 | | Accounting Standard | 12 |
| | 5.1 | Introduction and concept of Accounting Standard | |
| | 5.2 | Objectives of Accounting Standard | |
| | 5.3 | Benefits and limitations of Accounting Standard | |
| | 5.4 | International Accounting Standard | |
| | | Total | 60 Hrs |

Reference Books:

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

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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Micro Economics

Discipline Specific Minor 1 (DSM)

Course Code: CAATMT1101

| | |
|------------------------------|---|
| Course prerequisites: | Basic Knowledge of Micro Economics, Classroom, Blackboard, e-materials, books etc. |
| Course Objectives | 1. To familiarize the basic concepts of Micro Economics |
| | 2. To understand the demand and supply of market |
| | 3. To acquaint the various aspect of utility |
| Course Outcomes | 1. Student will be able to understand the market structure |
| | 2. Student can differentiate between demand and supply |
| | 3. Student will be able to understand utility |

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 Marks of two tests | | | |
| 04 | -- | 60 | -- | 10 | 10 | 20 | 80 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|--|----------------|
| 1.0 | | Introduction of Micro Economics | 12 |
| | 1.1 | Micro Economics - Meaning, Definition & Scope | |
| | 1.2 | Micro Economics - Features and Importance | |
| | 1.3 | Market Structure – Characteristics of Perfect competition and Monopoly | |
| | 1.4 | Objective of a Business Firm | |
| 2.0 | | Demand Analysis | 12 |
| | 2.1 | Demand- Meaning & Concept | |
| | 2.2 | Demand Schedule, Individual and Market Demand Curve | |
| | 2.3 | Determinants of Demand | |
| | 2.4 | Law of Demand | |
| 3.0 | | Supply Analysis | 12 |
| | 3.1 | Supply- Meaning and Concept | |
| | 3.2 | Supply Schedule, Individual and Market Supply Curve | |
| | 3.3 | Determinants of Supply | |
| | 3.4 | Law of Supply, Equilibrium of Demand and Supply | |
| 4.0 | | Elasticity of Demand | 12 |
| | 4.1 | Elasticity of Demand - Meaning & Concept, Types of Elasticity of demand - Price, Income and Cross elasticity of demand | |
| | 4.2 | Methods of measuring price elasticity of demand | |
| | 4.3 | Factors influencing the elasticity of demand | |
| 5.0 | | Theory of Consumer Behaviour | 12 |
| | 5.1 | Utility – Meaning and Features, Types of Utility | |

| | | | |
|--|------------|---|---------------|
| | 5.2 | Law of Diminishing Marginal Utility | |
| | 5.3 | Law of Equi-Marginal Utility | |
| | 5.4 | Indifference Curve Analysis: Properties of Indifference Curve | |
| | | Total | 60 Hrs |

Reference Books:

- 1) Ahuja H.E. Business Economics ; S.Chund And Co.New Delhi. Koustsoyianni ; A Modern Micro Economics : Macmillan New Delhi.
- 2) D.M. Mithani, G.K.Murthy; Fundamentals Of Business Economics. Himalaya Publishing Iiouse,New Delhi.
- 3) G.N.Zambre : Business Economics : Pimplapure Publishers Nagpur.
- 4) V.G.Mankar : Business Economics. Himalaya Publishing House, Bombay, Delhi. Nagpur.

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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Business Statistics

Discipline Specific Minor 2 (DSM)

Course Code: CAATMT1102

| | |
|------------------------------|---|
| Course prerequisites: | Basic Knowledge of Statistics, Classroom, Blackboard, E-Materials, Books etc. |
| Course Objectives | 1. To Make the students be acquainted with the basic principles of statistics as are applicable in business. |
| | 2. To make students understand the measures of central tendencies in statistics and its application in solving business problems. |
| | 3. To make students understand the measures of dispersion and its application in business operations |
| Course Outcomes | 1. Students will be acquainted with the basic principles and utility of statistician business operations. |
| | 2. Students will be able to utilise the basic concepts of central tendencies in different business operations. |
| | 3. Students will be able to apply different measures of dispersion in 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 | Test I Marks | Test II Marks | Average Marks of two tests | | | |
| 04 | -- | 60 | -- | 10 | 10 | 20 | 80 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|-------------------|-----------------|---|-----------------------|
| 1.0 | | Introduction to Business Statistics | 12 |
| | 1.1 | Introduction, definitions of statistics, origin and history of statistics | |
| | 1.2 | Nature and Scope of Statistics | |
| | 1.3 | Limitation of Statistics | |
| | 1.4 | Importance of Statistics | |
| 2.0 | | Source of Data | 12 |
| | 2.1 | Concept of Data, Types of data | |
| | 2.2 | Tools of primary data collection-Questionnaire, schedules and interview. | |
| | 2.3 | Data presentation techniques, Objects of diagram, rules and importance of diagrammatic presentation, types of diagrams, Graphs and its types. | |
| 3.0 | | Measures of Central Tendency | 12 |
| | 3.1 | Meaning and concept of central tendency, averages; | |
| | 3.2 | Mean- definition, merits and demerits of mean, arithmetic mean, combined mean; | |
| | 3.3 | Positional averages- Median- definition, merits and demerits of median | |
| | 3.4 | Mode- definition, merits, and demerits of mode; Numerical problems on Mean, Median and Mode | |
| 4.0 | | Measures of Dispersion | 12 |

| | | | |
|------------|---|--|---------------|
| | 4.1 | Meaning and Concepts of Dispersion; | |
| | 4.2 | Range: Meaning, Definition, co-efficient of range, Quartile deviation, meaning and definition, coefficient of quartile deviation | |
| | 4.3 | Mean deviation: Meaning, Definitions, Mean Deviation from mean and median, coefficient of Mean deviation; | |
| | 4.4 | Standard Deviation: meaning, definition and co-efficient of standard deviation; Numerical problems. | |
| 5.0 | Correlation Analysis (Only Two Variables) | | 12 |
| | 5.1 | Meaning, definition and types of correlation | |
| | 5.2 | Variables, types of variables; Numerical problems | |
| | 5.3 | Karl Pearsons co-efficient of correlations, Probable Error, Rank Correlation | |
| | 5.4 | Numerical Problems | |
| | Total | | 60 Hrs |

Reference Books:

1. S.C. Gupta, Fundamentals of Statistics, 10th Edition, Himalaya Publishing House, New Delhi, 2022
2. Dr. B.N. Gupta, Business Statistics, 1st Edition, Sahitya Bhavan Publishing House, Agra, 2022
3. S.C. Gupta and Indara Gupta, Business Statistics, Himalaya Publishing House, 2nd Edition, 2013
4. S.M. Shukla and S.P. Sahai, Business Statistics, 1st Edition, Sahitya Bhavan Publishing House, Agra, 23
5. डॉ. बी. जी. खटाळ, सांख्यिकी पद्धती, २०१७प्रशांत पब्लिकेशन, जळगाव

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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Principles of Management

(Generic / Open Elective)

Course Code: CAATGE1101

| | |
|------------------------------|--|
| Course prerequisites: | Tutorial, E-Material, Projector, Workshop, Company visit, Boards, Lecture Hall. |
| 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 organizing. |
| | 3. To make the students be acquainted with the importance of staffing and leading as well as controlling and coordination. |
| Course Outcomes | 1. Students will be acquainted with the principles of management and its functions. |
| | 2. Students will be acquainted with the importance of Planning and organizing. |
| | 3. Students will be acquainted with the importance of staffing, leading, controlling and coordination. |

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 Marks of two tests | | | |
| 02 | -- | 30 | -- | 05 | 05 | 10 | 40 | -- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|--|----------------|
| 1.0 | | Introduction to Business Management | 07 |
| | 1.1 | Meaning, Definition and Characteristics of Management | |
| | 1.2 | Importance of Management | |
| | 1.3 | Functions of Management | |
| 2.0 | | Planning and Organizing | 08 |
| | 2.1 | Meaning, Nature, and Process of Planning and Organizing | |
| | 2.2 | Importance and Limitations of Planning | |
| | 2.3 | Principles of Organizing; Formal and Informal Organizational Structure | |
| 3.0 | | Staffing and Leading | 08 |
| | 3.1 | Meaning, Definition and Process of Staffing and Leading | |
| | 3.2 | Importance of Leadership | |
| | 3.3 | Qualities of Good leader | |
| 4.0 | | Controlling and Coordination | 07 |
| | 4.1 | Meaning, Definition and Nature of Controlling and Coordination | |
| | 4.2 | Importance of Controlling; Principles of Effective Controlling | |
| | 4.3 | Importance of Coordination; Principles of Coordination | |
| | | Total | 30 Hrs |

Reference Books:

1. T. Ramasamy – Principles of Management- Himalaya Publishing House
2. Govindrajan and Natrajan- Principles of Management – PHI Learning
3. R. N. Gupta- Principles of Management- Sultan Chand and Sons
4. P. Subbarao- Principles of Management-Himalaya Publishing House.

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 Q.2 to Q.6) 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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Business Ethics

(Generic / Open Elective)

Course Code: CAATGE1102

| | |
|------------------------------|--|
| Course prerequisites: | Basic knowledge of business and ethics, observation skills, Classroom, Blackboard, E-materials, Books etc. |
| Course Objectives | 1. To equip the students with the ability to analyse, interpret and apply the basic concepts of ethical practices that affect business and future decision making 2. To equip the students with the Sustainable Development 3. To equip the students with Corporate Social Responsibility. |
| Course Outcomes | 1. Students will be acquainted with the ability to analyse, interpret, and apply the basic concepts of ethical practices that affect business and future decision making 2. Students will be acquainted with the Corporate Social Responsibility 3. Students will be acquainted with the Sustainable Development |

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 Marks of two tests | | | |
| 02 | -- | 30 | -- | 05 | 05 | 10 | 40 | -- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Principles of business ethics | 08 |
| | 1.1 | Introduction to Ethics & Morals, Nature of Ethics | |
| | 1.2 | Need for Business Ethics, Ethical Dilemmas | |
| | 1.3 | Benefits of Business Ethics | |
| 2.0 | | Corporate social responsibility | 07 |
| | 2.1 | Introduction to Corporate Social Responsibility | |
| | 2.2 | Need For CSR | |
| | 2.3 | Benefits of Corporate Social Responsibility | |
| 3.0 | | Workplace ethics | 08 |
| | 3.1 | Factors Influencing Ethical Behaviour at Work, | |
| | 3.2 | Ethical Issues at work place – Discrimination | |
| | 3.3 | Ethical Issues at work place – Harassment | |
| 4.0 | | Environment & ethics | 07 |
| | 4.1 | Introduction to Sustainable Development | |
| | 4.2 | Pollution and Resource Depletion | |
| | 4.3 | Eco-Friendly Business Practices | |
| | | Total | 30 Hrs |

Reference Books:

1. S. K. Bhatia - Business Ethics and Corporate Governance; Deep& Deep Publications
2. C. S.V. Murthy - Business Ethics and Corporate Governance; Himalaya Publishing House
3. IPCC Booklet - Business Ethics; ICAI, 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 Q.2 to Q.6) 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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Application of IT in Business

(Skill Enhancement Course)

Course Code: CAATSC1101

| | |
|------------------------------|--|
| Course prerequisites: | Basic knowledge of the computer. Computer lab with LAN and Internet. |
| Course Objectives | 1. To develop awareness about computer 2. To know the recent advances in the Information technology field 3. To develop knowledge about Information Technology |
| Course Outcomes | 1. Students will be acquired basic knowledge on the components of the computer 2. Students will be acquired knowledge on types of emerging technologies 3. Students will be performed operations using word processing, spreadsheet and presentation tools |

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 Marks of two tests | | | |
| 02 | -- | 30 | -- | 05 | 05 | 10 | 40 | -- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|--|----------------|
| 1.0 | | Introduction to Information Technology | 07 |
| | 1.1 | Introduction, Concept of Data, Information and Knowledge, Meaning and definition of information technology, components of information technology, IT applications in business. | |
| | 1.2 | Definition and Characteristics of Computers, Block diagram of computer, Components of a Computer System, Types of computers. | |
| | 1.3 | Types of Memory: Primary Memory, Secondary Memory, Types of Programming Languages: Machine Language, Assembly Languages and High-Level Languages, Input and Output Devices | |
| 2.0 | | Word Processing | 08 |
| | 2.1 | Introduction to word Processing; Word processing concepts, Features of MS Word. | |
| | 2.2 | Working with word document, opening an existing document, creating a new document; Saving a document, selecting text, editing text, moving text, deleting Text, Inserting text. | |
| | 2.3 | Formatting document: Formatting text, Finding and replacing text, Headers & Footers, Borders and Shading, Multiple Columns, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup, Page Numbers. | |
| 3.0 | | MS Excel | 08 |
| | 3.1 | Introduction, Basic Concepts of Spreadsheet, Features of Spreadsheet, Advantages of Electronic Spreadsheet, Structure of worksheet and its usage in | |

| | | | |
|------------|-----|--|---------------|
| | | commercial applications | |
| | 3.2 | Creating and editing a work book, saving a work book, Creating, and editing worksheet, Entering and Edit data into worksheet, Menus and Toolbars, Keyboard shortcuts | |
| | 3.3 | Basic text and cell formatting – Basic arithmetic calculation - Special paste - Freezpane - Auto completion of series - Sort and filter – Creating a Chart, Types of Charts in MS-Excel. | |
| 4.0 | | MS PowerPoint | 07 |
| | 4.1 | Introduction, Features of MS PowerPoint, Elements of Presentation, Presentation in Business with Power Point | |
| | 4.2 | Creation of Slides, Text and Formats, adding Objects, Movies, Art, Sound and Animation, Making the presentation template. | |
| | 4.3 | Styles of Presentation and linking Procedures, Slides Color Scheme, background, Custom Animation, Slide Transition, Slide Show | |
| | | Total | 30 Hrs |

Reference Books:

1. Chetan Shrivastava - Fundamentals of Information Technology –Kalyani Publishers, New Delhi.
2. Kapur V.K. - Computers & Information Technology - Sultan Chand & Sons, New Delhi.
3. S.K. Srinivasa Vallabhan - Computer Applications in Business –Sultan Chand & Sons, New Delhi.
4. V. Rajaraman - Fundamentals of Computers - Prentice Hall of India, New Delhi.
5. Hem Chant Jain, H. N. Tiwari - Taxmann's Basics of Computer Applications in Business – Taxman Publications Pvt.Ltd., (2022)

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 Q.2 to Q.6) 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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: INCOME TAX – I (UGC AT - I)

(Skill Enhancement Course)

Course Code: CAATSC1102

| | |
|------------------------------|---|
| Course prerequisites: | Basic knowledge of Tax, Classroom, Blackboard, E-materials, Books etc. |
| Course Objectives | 1. To make students to become familiar with basic principles and fundamental provisions of Direct Tax and Indirect Tax. 2. To explore the students' knowledge related to the concepts of taxation. |
| Course Outcomes | 1. Students will be able to learn various direct and indirect taxes and their implications. 2. Students can well define the income tax concepts, residential status of an assessee etc. |

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 Marks of two tests | | | |
| 02 | -- | 30 | -- | 05 | 05 | 10 | 40 | -- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Introduction to Income Tax | 08 |
| | 1.1 | History of Income Tax in India, Characteristics of Income Tax | |
| | 1.2 | Basis & procedure of charging Income Tax, Income Tax slabs for an Individual | |
| | 1.3 | Basic concepts under Income Tax: Previous Year, Assessment Year, Income, Assessee, Gross Total Income, Total Income | |
| | 1.4 | Agricultural Income | |
| 2.0 | | Residence of an Assessee | 08 |
| | 2.1 | Introduction, Concept of Citizen and Resident | |
| | 2.2 | Different types of Residents | |
| | 2.3 | Residence of an Individual | |
| | 2.4 | Residence of HUF, Firm and Company | |
| 3.0 | | Income from Salary | 07 |
| | 3.1 | Introduction to Income from Salary | |
| | 3.2 | Allowances, Perquisites | |
| | 3.3 | Deductions under section 16 | |
| | 3.4 | Practical Problems on computation of taxable income from salary | |
| 4.0 | | Income from House Property | 07 |
| | 4.1 | Introduction, Basis of charge (sec. 22), Types of House Property | |
| | 4.2 | Gross Annual Value, Annual Value | |
| | 4.3 | Deduction under section 24 | |
| | 4.4 | Practical Problems on computation of taxable income from House Property | |
| | | Total | 30 Hrs |

Reference Books:

1. Student's Guide to Income Tax- Singhania and Singhania- Taxmann
2. Income Tax Law and Practice- Gaur, Narang, Gaur & Puri- Kalyani Publishers
3. Direct Tax Law and Practice- Mehrotra & Goyal- Sahitya Bhawan 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 Q.2 to Q.6) carrying 10 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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Business Communication (UGC AT - II)

(Ability Enhancement Course)

Course Code: CAATAC1101

| | |
|------------------------------|--|
| Course prerequisites: | Major resources of communication process provide to the students |
| Course Objectives | 1. To Develop Communication Skills of Students |
| | 2. To help in personality development |
| | 3. To improve speaking, writing, and interview skills of students. |
| Course Outcomes | 1. Develop interpersonal communications skills that are required for social and business interaction. |
| | 2. Recognize the various elements of communication, channels of communication and barriers to effective communication. |
| | 3. Making students aware about official ways of communication. |

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 Marks of two tests | | | |
| 02 | -- | 30 | -- | 05 | 05 | 10 | 40 | -- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Introduction to Business Communication | 08 |
| | 1.1 | Introduction, Definitions, Process of Communication | |
| | 1.2 | Objectives of Communication, Basic Forms of Communication | |
| | 1.3 | SWOC Analysis | |
| 2.0 | | Corporate Communication | 08 |
| | 2.1 | Formal and Informal Communication Network | |
| | 2.2 | Barriers of Communication | |
| | 2.3 | Group Discussion, Seminar, Mock Interview | |
| 3.0 | | Essentials of Effective Communication | 07 |
| | 3.1 | Introduction, Meaning | |
| | 3.2 | Essentials of an Effective Communication | |
| | 3.3 | How to develop Positive Attitude | |
| 4.0 | | Application for Employment | 07 |
| | 4.1 | Introduction, Meaning of Application | |
| | 4.2 | Contents of Job Application | |
| | 4.3 | Job Applications | |
| | | Total | 30 Hrs |

Reference Books:

1. Business Communication-Dr.R.V.Ghadage, Asst. Prof. V.P.Varma, Asst.Prof S.S.Sharma, Asst.Prof D.J.Shaikh
2. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
3. Business Communication – Varinder Kumar- Kalyani Publication Ludhiyana
4. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
5. Essential of Business Communication – Rajendrapal – sultan chand & son 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 Q.2 to Q.6) 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



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

B.Com. (Accounting & Taxation)
1st Year: Semester II (Level 4.5)

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic Year 2024 – 2025

(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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Fundamentals of Financial Accounting-II

(Discipline Specific Core (DSC) Major)

Course Code: CAATCT1151

| | |
|------------------------------|--|
| Course prerequisites: | Basics knowledge of Arithmetic and Accounting. |
| Course Objectives | 1. To develop conceptual understanding of the fundamentals of Financial accounting System. |
| Course Outcomes | 1. Understand the Hire purchases provisions and prepare various accounts in the ledger. |
| | 2. Understand and compute the amount of claim for loss of stock policy and loss of profit. |
| | 3. Understand the valuation of Goodwill of 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 | Test I Marks | Test II Marks | Average Marks of two tests | | | |
| 04 | -- | 60 | -- | 10 | 10 | 20 | 80 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Accounting for Consignment | 12 |
| | 1.1 | Meaning & features of consignment, difference between consignment and sale | |
| | 1.2 | Types of commission | |
| | 1.3 | Performa invoice, invoice price and loading, account sales | |
| | 1.4 | Valuation of unsold stock, journal entries, and problems | |
| 2.0 | | Hire Purchase System | 12 |
| | 2.1 | Meaning and features | |
| | 2.2 | Legal provisions | |
| | 2.3 | journal entries in the books of purchaser and vendor | |
| | 2.4 | Preparation of various accounts in the ledger of hire purchaser and seller | |
| 3.0 | | Insurance Claim | 12 |
| | 3.1 | Meaning and types | |
| | 3.2 | Calculation of claims under loss of stock policy only | |
| | 3.3 | Calculation of claims under loss of profit policy only | |
| | 3.4 | Application of average clause and problems | |
| 4.0 | | Valuation of Goodwill | 12 |
| | 4.1 | Introduction, Need for valuation of Goodwill | |
| | 4.2 | Factors affecting Goodwill, Characteristics of Goodwill | |
| | 4.3 | Normal Rate of return, Capital Employed | |
| | 4.4 | Methods of valuation of Goodwill i) Average Profit Method ii) super profit iii) Capitalization method | |

| 5.0 | | Indian Accounting Standard | 12 |
|-----|-----|---|---------------|
| | 5.1 | Ind. A.S. 101 first time adoption of Indian Accounting Standard | |
| | 5.2 | Ind. A.S. 1 Presentation of Financial Statements | |
| | 5.3 | Ind. A.S. 33 Earning per share | |
| | 5.4 | Ind. A.S. 41 Agriculture | |
| | | Total | 60 Hrs |

Reference Books:

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 Mangalore.
6. "Advanced Accounts" - Jain & Narang; Jain Books Agency, 18th Edition Reprint.
7. "Financial Accounting" - S. Anil Kumar, V. Rajeshkumar, and Mariappa; 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.

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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Macro Economics

Discipline Specific Minor 1 (DSM)

Course Code: CAATMT11512

| | |
|------------------------------|--|
| Course prerequisites: | Basic Knowledge of Macro Economics, Classroom, Blackboard, e-materials, books etc. |
| Course Objectives | To gain knowledge regarding various aspects of Macro economics |
| | To understand the concept of National Income |
| | To understand the concept of public finance |
| Course Outcomes | Students will be able to understand various aspects of Macro-economics |
| | Students can gain knowledge about public finance & Business cycle |
| | Students can understand the taxation structure in India |

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 Marks of two tests | | | |
| 04 | -- | 60 | -- | 10 | 10 | 20 | 80 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|--|----------------|
| 1.0 | | Introduction to Macro Economics | 12 |
| | 1.1 | Macro-Economics - Meaning, Definition and Features | |
| | 1.2 | Macro-Economics- Scope & Importance | |
| | 1.3 | Money: Meaning, Definition, Types of Money | |
| | 1.4 | Functions of Money | |
| 2.0 | | National Income | 12 |
| | 2.1 | National Income – Meaning, Definition, features and different concepts | |
| | 2.2 | Methods of measurement of National Income | |
| | 2.3 | Importance of National Income | |
| | 2.4 | Difficulties in the measurement of National Income | |
| 3.0 | | Business Cycle | 12 |
| | 3.1 | Business Cycle - Nature and Characteristics | |
| | 3.2 | Phases of Business Cycle and Control of Business Cycle | |
| | 3.3 | Concept of Inflation and its features | |
| | 3.4 | Concept of Deflation and measures to control it | |
| 4.0 | | Public Finance & Policy | 12 |
| | 4.1 | Meaning, Definition and Structure of Public finance | |
| | 4.2 | Meaning and Canons of Taxes, Classification of Taxes | |
| | 4.3 | Monetary Policy - Meaning & Objectives | |
| | 4.4 | Fiscal Policy- Meaning & Objectives | |
| 5.0 | | Money Market and Capital Market in India | 12 |
| | 5.1 | Introduction of Financial Market : Money and Capital | |

| | | | |
|--|------------|---|---------------|
| | 5.2 | Structure & Role of Money Market in India | |
| | 5.3 | Structure & Role of Capital Market in India | |
| | | Total | 60 Hrs |

Reference Books:

- 1) Macro Economics: D.M. Mithani, Himalaya Publication House, New Delhi
- 2) Business Economics: H. L. Ahuja, S Chand & Co. New Delhi
- 3) Macro Economics: Dr. Sunil Bhaduri, New Central Book Agency Pvt. Ltd.
- 4) Business Economics : G. N. Zambre, Pimplapure Co. Publishers, Nagpur

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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Business Mathematics

Discipline Specific Minor 2 (DSM)

Course Code: CAATMT1152

| | |
|------------------------------|---|
| Course prerequisites: | Basic knowledge of mathematics, Classroom, Blackboard, E-materials, Books etc. |
| Course Objectives | 1. To make students understand the concepts of Regression |
| | 2. To make students understand the concept of index numbers and its practical utility in business operations |
| | 3. To make students acquainted with the concept of matrices and mathematical operations regarding matrices |
| Course Outcomes | 1. Students will be able to understand the application of index numbers in business operations |
| | 2. Students will be acquainted with the concept of matrices, its types and use in business operations |
| | 3. Students will be able to understand the techniques of business forecasting through the concepts of probability |

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 Marks of two tests | | | |
| 04 | -- | 60 | -- | 10 | 10 | 20 | 80 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Regression Analysis (Two Variables only) | 12 |
| | 1.1 | Meaning and concepts of Regression | |
| | 1.2 | Regression Lines, Regression Equations | |
| | 1.3 | Relation between Coefficient Correlation and Regression | |
| | 1.4 | Numerical Problems | |
| 2.0 | | Probability | 12 |
| | 2.1 | Meaning & definition of probability | |
| | 2.2 | Concept of Events, types of events, sample space; | |
| | 2.3 | Addition & Multiplication laws of probability; | |
| | 2.4 | Simple Problems on Addition and Multiplication of Probability | |
| 3.0 | | Index Numbers | 12 |
| | 3.1 | Meaning, definition and need of Index Numbers; | |
| | 3.2 | Price Index Numbers | |
| | 3.3 | Laspayer's, Paasche's and Fisher's Ideal Index Numbers; | |
| | 3.4 | Numerical Problems | |
| 4.0 | | Matrices | 12 |
| | 4.1 | Meaning and definition of matrix; | |
| | 4.2 | Types and significance of matrix; | |
| | 4.3 | Addition, Subtraction and Multiplication theorems of matrices | |

| | | | |
|-----|-----|--------------------------------------|---------------|
| | 4.4 | Numerical Problems | |
| 5.0 | | Permutations and Combinations | 12 |
| | 5.1 | Meaning of permutations | |
| | 5.2 | Meaning of Combinations | |
| | 5.3 | Numerical Examples | |
| | | Total | 60 Hrs |

Reference Books:

1. S.C. Gupta, Fundamentals of Statistics, 10th Edition, Himalaya Publishing House, New Delhi, 2022
2. Dr. B.N. Gupta, Business Statistics, 1st Edition, Sahitya Bhavan Publishing House, Agra, 2022
3. S.C. Gupta and Indara Gupta, Business Statistics, Himalaya Publishing House, 2nd Edition, 2013
4. S.M. Shukla and S.P. Sahai, Business Statistics, 1st Edition, Sahitya Bhavan Publishing House, Agra, 23
5. Dr C K Harnawale, Dr R B Rampure and Dr Rajesh Goje: Business Mathematic s & Statistics” New Man Publication Parbhani.
6. डॉ. बी. जी. खटाळ, सांख्यिकी पद्धती, २०१७ प्रशांत पब्लिकेशन, जळगाव

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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Principles of Banking

(Generic Elective)

Course Code: CAATGE1151

| | |
|------------------------------|---|
| Course prerequisites: | Basic knowledge of banking and financial system, Classroom, Blackboard, E-materials, Books etc |
| Course Objectives | 1 To make the students be acquainted with the origin and history of banking in the world in general and in India in particular. |
| | 2. To enable students to understand the different procedures and practices in banks. |
| | 3. To make students understand the functions, role and significance of commercial banks in India. |
| Course Outcomes | 1. Students will be able to understand the history of banking system and its development in India |
| | 2. Students will be able to understand the different procedures and practices in day-to-day banking. |
| | 3. Students will be able to understand the different functions of commercial banks in India. |

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 Marks of two tests | | | |
| 02 | --- | 30 | --- | 05 | 05 | 10 | 40 | --- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|-------------------|-----------------|--|-----------------------|
| 1.0 | | Introduction to Banking System | 07 |
| | 1.1 | Introduction, definitions of bank, Need & Importance of banking; | |
| | 1.2 | Indian Banking System- Brief history and its structure; | |
| | 1.3 | Role of banking in economic development. | |
| 2.0 | | Banking Procedures and Practices | 07 |
| | 2.1 | Types of bank accounts & types of loans; | |
| | 2.2 | Procedure of bank account opening; KYC Procedures; Banking services- ATM, Debit card & Credit card, Passbook, Bill Payment, Aadhar Enabled Banking, e-wallets. | |
| | 2.3 | Types of cheques, Demand Draft, RTGS, NEFT, Loan application | |
| 3.0 | | Commercial Banks in India | 08 |
| | 3.1 | Meaning and concept of Commercial Banks; | |
| | 3.2 | Need, Significance and role of commercial banks; | |

| | | | |
|-----|-----|--|---------------|
| | 3.3 | Public Sector and Private sector banks; Bank Nationalization of 1969 & 1980; | |
| 4.0 | | Reserve Bank of India (RBI) | 08 |
| | 4.1 | Introduction and brief history of RBI | |
| | 4.2 | Objectives and organizational structure of RBI; | |
| | 4.3 | Significance and major functions of RBI; | |
| | | Total | 30 Hrs |

Reference Books:

1. Bharti V. Pathak, Indian Financial System, 4th Edition, Pearson Publication, Chennai, 2018
2. M.Y. Khan, Indian Financial System, 11th Edition, McGraw Hill Publication, New Delhi, 2019
3. S. Natarajan & Dr. R. Parmeshwaran, Indian Banking, Revised Edition, S. Chand Publication, New Delhi, 2022.
4. CA S.M. Ojha, Principles & Practices of Indian Banking System, 1st Edition, HSRA Publication, Mumbai, 2021
5. प्रा. डॉ. मारुतीकच्छवे, प्रा. डॉ. रमाकांतघाडगे आणि डॉ. बालाजीकांबळे, भारतीय बँकां गव्यवसाय, प्रथम आवृत्ती, श्रद्धापणलालके शन, सोलापूर, २०१८

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 Q.2 to Q.6) 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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Fundamentals of Entrepreneurship

(Generic Elective)

Course Code: CAATGE1152

| | |
|------------------------------|--|
| Course prerequisites: | Basic knowledge of innovation, observation skills, Classroom, Blackboard, E-materials, Books |
| Course Objectives | 1. To orient the learner toward entrepreneurship as a career option and creative and innovative mind. |
| | 2. To make the students familiar with Government Initiatives for Entrepreneurship Development. |
| | 3. To develop entrepreneurial qualities and skills among the students. |
| Course Outcomes | 1. Students will be turned towards entrepreneurship with creative and innovative mind as a career option |
| | 2. Students will be familiar with Government Initiatives for Entrepreneurship Development |
| | 3. Students will be motivated to become an entrepreneur. |

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 Marks of two tests | | | |
| 02 | -- | 30 | -- | 05 | 05 | 10 | 40 | -- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|--|----------------|
| 1.0 | | Introduction to Entrepreneurship | 08 |
| | 1.1 | Introduction, Meaning, Definition and Various Concepts of entrepreneurship, Nature of Entrepreneurship, Characteristics of Entrepreneurship. | |
| | 1.2 | Role, functions, and significance of Entrepreneurship | |
| | 1.3 | Factors motivating entrepreneurship, Barriers to Entrepreneurship | |
| 2.0 | | Entrepreneur | 08 |
| | 2.1 | Introduction, Meaning and Definition of Entrepreneur, Characteristics of an Entrepreneur, Qualities of an Entrepreneur. | |
| | 2.2 | Functions of an Entrepreneur, Types of an Entrepreneur | |
| | 2.3 | Difference between Entrepreneurship and Entrepreneur | |
| 3.0 | | Entrepreneurship Development Program (EDP) | 07 |
| | 3.1 | Introduction, Meaning, Need and Importance of EDP, Objectives of EDP, achievements of EDP, | |
| | 3.2 | Role of Government in organizing EDPs, Problems and measures of EDP in India | |

| | | | |
|------------|------------|---|---------------|
| | 3.3 | Institutions involved in Entrepreneurship Development — NIESBUD, COs, CEDOK, SFCs and KVIC. | |
| 4.0 | | Introduction of Govt Initiatives for Entrepreneurship Development | 07 |
| | 4.1 | Start-up India, Make in India, Atal Innovation Mission (AIM) | |
| | 4.2 | Support to Training and Employment Program (STEP), Jan Aadhar Mobile (JAM), Digital India | |
| | 4.3 | Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kaushalya Vikas Yojana (PMKVY), National Skill Development Mission (NSDM) | |
| | | Total | 30 Hrs |

Reference Books:

- 1 Gupta C. B. and Srinivasan N. P., "Entrepreneurship Development" S. Chand Publication, New Delhi
- 2 Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
- 3 Sudha G. S., Fundamentals of Entrepreneurship, Ramesh Book Depot, Jaipur & New Delhi 2006.

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 Q.2 to Q.6) 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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Tally

(Ability Enhancement Course)

Course Code: CAATSC1151

| | |
|------------------------------|---|
| Course prerequisites: | Basic knowledge of business accounting, Computer lab with tally software and Internet. |
| Course Objectives | 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. |
| Course Outcomes | 1. Students will be acquainted with the Practical Applications of computerized Accounting |
| | 2. Students will be acquainted with the competency to enter accounting transactions in Tally and generate different accounting reports / documents. |
| | 3. Students will be able to make Trial Balance, Profit and Loss Account and Balance Sheet |

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 Marks of two tests | | | |
| 02 | -- | 30 | -- | 05 | 05 | 10 | 40 | -- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Introduction to Computerised Accounting | 07 |
| | 1.1 | Introduction, Importance and Features of Computerized Accounting, Advantages and disadvantages of computerised accounting | |
| | 1.2 | Difference between Manual Accounting and Computerised Accounting | |
| | 1.3 | Creation / Setting up of Company in Tally, Alteration of Company, Company Features and Configuration, | |
| 2.0 | | Accounting and Inventory Masters | 07 |
| | 2.1 | Managing Ledger and Groups – Creation, Display and Alteration of Single or Multiple Ledgers and Groups | |
| | 2.2 | Stock Items: Creation, Display and Alteration of Single or Multiple Stock Items, Units of Measures: Creation, Display and Alteration of Units of Measures | |
| | 2.3 | Stock Groups & Stock Categories: Create, Display, Alter and Delete – Single or Multiple Stock Groups and Stock Categories | |
| 3.0 | | Accounting and Inventory Vouchers | 08 |
| | 3.1 | Accounting Vouchers – Introduction – Types of Vouchers | |
| | 3.2 | Inventory Vouchers – Introduction – Types of Inventory Vouchers | |
| | 3.3 | Recording of transactions in Tally: Accounting Voucher and Inventory Voucher Entry using Tally (Journal Entry in Tally) | |
| 4.0 | | Display and Printing of Report | 08 |
| | 4.1 | Display and Printing of Reports – Day Book, Cash Book, Purchase Register, | |

| | | | |
|--|-----|--|---------------|
| | | Sales Register, Journal Register and Ledger Accounts, Statement of Accounts | |
| | 4.2 | Display and Printing of Reports – Trial Balance, Profit and Loss Account and Balance Sheet | |
| | 4.3 | Backup and Restore, Split Company Data, Import and Export of Data, Rewrite Data, e-mail a report, Uploading the reports. | |
| | | Total | 30 Hrs |

Reference Books:

1. A K Nadhani, “Implementing Tally 9”, BPB Publication, New Delhi
2. Yadagiri M., Srinivas G., Computerized Accounting, Jain Book Agency, 1st edition, 2008
3. Francis Princy, Computerized Accounting Tally-9, Kalyani Publications, 2014
4. Tally Education Pvt Ltd, GST Using Tally. ERP 9 Release 6.1, Sahaj Enterprises; 1 Edition, 2017.

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 Q.2 to Q.6) 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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: INCOME TAX – II (UGC AT - III)

(Vocational & Skill Enhancement Course)

Course Code: CAATSC1152

| | |
|------------------------------|---|
| Course prerequisites: | Basic knowledge of Tax, Classroom, Blackboard, E-materials, Books etc. |
| Course Objectives | 1. To make students to become familiar with basic principles and fundamental provisions of Direct Tax and Indirect Tax. 2. To explore the students' knowledge related to the concepts of taxation. |
| Course Outcomes | 1. Students will be able to learn various direct and indirect taxes and their implications. 2. Students can well define the income tax concepts, residential status of an assessee etc. |

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 Marks of two tests | | | |
| 02 | -- | 30 | -- | 05 | 05 | 10 | 40 | -- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Profit or Gain from Business or Profession | 08 |
| | 1.1 | Meaning of Business, Meaning of Profession | |
| | 1.2 | Inadmissible Income chargeable u/s 28 | |
| | 1.3 | Admissible deductions u/s 30 to 37 | |
| | 1.4 | Practical problems on computation of Income from Business or Profession | |
| 2.0 | | Capital Gain | 08 |
| | 2.1 | Meaning of Capital Asset (u/s 2(14)) | |
| | 2.2 | Kinds of Capital Asset | |
| | 2.3 | Cost Inflation Index, Deductions u/s 54 | |
| | 2.4 | Practical problems on computation of Capital Gain | |
| 3.0 | | Income from Other Sources | 07 |
| | 3.1 | Introduction to other sources | |
| | 3.2 | Specific income chargeable under this head: sec. 56(2) | |
| | 3.3 | Deduction allowable under this head | |
| | 3.4 | Practical problems on computation of Income from Other Sources | |
| 4.0 | | Income Tax Authorities | 07 |
| | 4.1 | Central Board of Direct Taxes (CBDT) | |
| | 4.2 | Powers of Director General | |
| | 4.3 | Powers of Chief Commissioner | |
| | 4.4 | Powers of Commissioner | |
| | | Total | 30 Hrs |

Reference Books:

1. Student's Guide to Income Tax- Singhania and Singhania- Taxmann
2. Income Tax Law and Practice- Gaur, Narang, Gaur & Puri- Kalyani Publishers
3. Direct Tax Law and Practice- Mehrotra & Goyal- Sahitya Bhawan 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 Q.2 to Q.6) 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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Modern Business Communication (UGC AT – IV)

(Ability Enhancement Course)

Course Code: CAATAC1151

| | |
|------------------------------|--|
| Course prerequisites: | Major resources of communication process provide to the students |
| Course Objectives | 1. To improve speaking, writing, and interview skills of students. |
| | 2. To make able to the students to develop personality and communication skills. |
| | 3. To make able the students various communication principles as are applicable in communication skills in business. |
| Course Outcomes | 1. The students will penetrate the communication skills used in business world |
| | 2. Students will be benefitted to write business letters effectively |
| | 3. Students develop the awareness about the various media of communication |

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 Marks of two tests | | | |
| 02 | -- | 30 | -- | 05 | 05 | 10 | 40 | -- | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Methods & Modes of Communication | 08 |
| | 1.1 | Verbal & Non-Verbal Communication & its Types | |
| | 1.2 | Difference between Oral and Written Communication | |
| | 1.3 | Group Discussion, Seminar | |
| 2.0 | | Modern Tele Communication | 08 |
| | 2.1 | Advantages & Disadvantages of Tele Conferencing | |
| | 2.2 | Advantages & Disadvantages of Video Conferencing | |
| | 2.3 | Social Media : WhatsApp, Twitter | |
| 3.0 | | Business Letters | 07 |
| | 3.1 | Introduction, Meaning | |
| | 3.2 | Principles of Good Business Letters | |
| | 3.3 | Types of Business Letters | |
| 4.0 | | Interview Skills | 07 |
| | 4.1 | Introduction, Types of Interview | |
| | 4.2 | Features of an Interview | |
| | 4.3 | Tips to appear for Interview | |
| | | Total | 30 Hrs |

Reference Books:

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

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