



॥ 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
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 बी. कॉम. प्रथम वर्षाचे
अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष
२०२४-२५ पासून लागू करण्याबाबत.

प रि प त्र क

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 सर्व संलग्नित महाविद्यालयात (बी. कॉम. प्रथम) वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२४-२५ पासून लागू करण्यास मा. विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील खालील अभ्यासक्रम (Syllabus) लागू करण्यात येत आहेत.

B. Com. I year (New Model Degree 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/बी. कॉम/1/NMDC/२०२४-२५/२३९

दिनांक : १९/०८/२०२४



C. J. Rao

डॉ. सरिता लोसरवार

सहा.कुलसचिव

शैक्षणिक (१-अभ्यासमंडळ)

विभाग

- प्रत : १) मा. आधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
२) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
३) मा. प्राचार्य, न्यू मॉडल डिग्री कॉलेज हिंगोली.
४) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ. याना देवून कळविण्यात येते की, सदर परिपत्रक संकेतस्थळावर प्रसिध्द करण्यात यावे.

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED'S
NEW MODEL DEGREE COLLEGE, HINGOLI



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

BACHELOR OF COMMERCE

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) with Multiple Entry and Exit Options

Subject: Commerce

Year & Level	Semester	Subject-1 Major (DSC/DSE)	Subject-2 Minor 1(DSM)	Subject3 Minor 2(DSM)	Generic Elective (GE)	Vocational & Skill Enhancement Course	Ability Enhancement Course (AEC) (Basket4) Value Education Courses (VEC) / Indian Knowledge System (IKS)(Basket 5) (Common across all faculties)	Field Work / Project/Internship/OJT/ Apprenticeship / Community Engagement Services Or Co-curricular Courses (CC) (Basket 6 for CC) (Common across all faculties)	Credits	Total Credits
1	2	3	4		5	6	7	8	9	10
1 (4.5)	I	DSC3101 (4Cr) 4 Credits	DSM3101(4Cr) 4 Credits	DSM3102(4 Cr) 4 Credits	GE/OE3101(2Cr) 2 Credits	SEC3101(2Cr) 2 Credits	AECENG3101(2Cr) AECMIL3101(2Cr) (Hin,Mar,Kan,Pal,etc) IKS3101(2 Cr) 6 Credits	--	22	44
	II	DSC3151 (4 Cr) 4 Credits	DSM3151 (4 Cr) 4 Credits	DSM3152 (4Cr) 4 Credits	GE/OE3151(2Cr) 2 Credits	SEC3151 (2 Cr) 2 Credits	AECENG3151(2Cr) AECMIL3151(2Cr) (Hin,Mar,Kan,Pal,etc) VEC3151(2 Cr) Constitution of India 6 Credits	--	22	
	Cum. Cr.	08	08	08	04	04	12	00	44	
<i>Exit option: UG Certificate in Commerce on completion of 44 Credits and additional 4 credits from NSQF/ Internship</i>										

2 (5.0)	III	DSC3201 (4 Cr) DSC3202(4 Cr) 8 Credits	DSM3201(2 Cr) 2 Credits	----	GE/OE3201(2Cr) 2 Credits	SEC3201(2 Cr) 2 Credits	AECENG3201(2Cr) AECMIL3201(2Cr) (Hin,Mar,Kan,Pal,etc) 4 Credits	FP3201(2CC C3201 (2 Cr) (NCC/NSS/Sports/Cultu re/HealthWellness/Yoga Education/Fitness) 4 Credits	22		
	IV	DSC3251 (4 Cr) DSC3252(4 Cr) 8 Credits	DSM3251(2 Cr) 2 Credits	----	GE/OE3251(2r) 2 Credits	VSC3251(2 Cr) 2 Credits	AECENG3251(2Cr) AECMIL3251(2Cr) (Hin,Mar,Kan,Pal,etc) VEC3251 (2 Cr) Environmental Studies 6 Credits	CC32512Cr) (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	DSC3301(4Cr) DSC3302(4 Cr) DSC3303(4 Cr) 12 Credits	DSE3301 (4cr) 4 Credits	-----	---	-----	VSC3301(4Cr) 4 Credits	-----	FP3301(2 Cr) (FP/CS) 2 Credits	22	
	VI	DSC3351(4Cr) DSC3352(4 Cr) DSC3353(4 Cr) 12 Credits	DSE3351 (4cr) 4Credits	--	----	--	VSC3351(2 Cr) 2 Credits	-----	OJT3351 (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	DSC3401(4Cr) DSC3402(4Cr) DSC3403(4Cr) DSC3404(2Cr) 14 Credits	DSE3401 (4cr) 4 Credits	Research Methodology RM3401(4r) 4 Credits	--	--	--	--	22	
	VIII	DSC3451(4Cr) DSC3452(4Cr) DSC3453(4Cr) DSC3454(2Cr) 14 Credits	DSE3451 (4cr) 4 Credits	--	--	--	OJT3451(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	DSC3401(4Cr) DSC3402(4Cr) DSC3404(2Cr) 10 Credits	DSE3401 (4cr) 4 Credits	Research Methodology RM3401(4c r) 4 Credits	--	--	--	Research Project (Field Work/Survey) RP3401(4Cr) 4 Credits	22	44
	VIII	DSC3451(4Cr) DSC3452(4Cr) DSC3454(2Cr) 10 Credits	DSE3451 (4cr) 4 Credits	---	--	--	Research Project/Dissertation RP3451(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	

Exit option: B.Com. Honors with Research

<ol style="list-style-type: none"> 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) 	<ol style="list-style-type: none"> 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)
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B.Com. I 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 Credits
			Theory	Practical	Theory	Practical	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT3101	Fundamental of Accounting-I	04	--	04	--	04
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT3101	Business Economics	04	--	04	--	04
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT3102	Business Statistics	04	-	04	-	04
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE3101	Basic of Accounting	02	-	02	-	02
	CCOMGE3102	Banking and Insurance					
Skill Enhancement Course-SEC (Any one)	CCOMSC3101	Computer for Business	02	--	02	--	02
Ability Enhancement Course (AEC)	---	English	02	--	02	--	02
	---	Marathi / Hindi	02	--	02	--	02
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) and Indian Knowledge System (IKS) will be the same across the all faculties.

B.Com. I Year: Semester I (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 Marks
			CA (Continuous Assessment)	ESE (End of Semester Exam.)	CA (Continuous Assessment)	ESE (End of Semester Exam.)	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT3101	Fundamental of Accounting-I	20	80	-	--	100
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT3101	Business Economics	20	80	-	--	100
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT3102	Business Statistics	20	80	-	-	100
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE3101	Basic of Accounting	10	40	-	-	50
	CCOMGE3102	Banking and Insurance					
Skill Enhancement Course (SEC) (Any one)	CCOMSC3101	Computer for Business	10	40	-	--	50
Ability Enhancement Course (AEC)	---	English	10	40	-	--	50
	---	Marathi / Hindi	10	40	-	--	50
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 hour (60 min.) for Theory & 2 hours (120 min.) for practical.

B.Com. I 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 Credits
			Theory	Practical	Theory	Practical	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT3151	Fundamental of Accounting-II	04	--	04	--	04
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT3151	Indian Economy	04	--	04	--	04
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT3152	Business Mathematics	04	-	04	-	04
Generic Elective 2 (Only Students of other Disciplines can opt anyone)	CCOMGE3151	Business Environment	02	-	02	-	02
	CCOMGE3152	Advertising					
Skill Enhancement Course(SEC) (Any one)	CCOMSC3151	Accounting Software: Tally	02	--	02	--	02
Ability Enhancement Course (AEC)	---	English	02	--	02	--	02
	---	Marathi / Hindi	02	--	02	--	02
Value Education Courses (VEC)	---	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) and Value Education Courses (VEC) will be the same across the all faculties

B.Com. I Year: Semester 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 Marks
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT3151	Fundamental of Accounting-II	20	80	-	--	100
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT3151	Indian Economy	20	80	-	--	100
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT3152	Business Mathematics	20	80	-	-	100
Generic Elective 2 (Only Students of other Disciplines can opt anyone)	CCOMGE3151	Business Environment	10	40	-	-	50
	CCOMGE3152	Advertising					
Skill Enhancement Course(SEC) (Any one)	CCOMSC3151	Accounting Software: Tally	10	40	-	--	50
Ability Enhancement Course (AEC)	---	English	10	40	-	--	50
	---	Marathi / Hindi	10	40	-	--	50
Value Education Courses (VEC)	---	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. 1 Credit = 25 Marks, Weekly 1 hour (60 min.) for Theory & 2 hours (120 min.) for practical.

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED'S
NEW MODEL DEGREE COLLEGE, HINGOLI



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

B. Com. I Year: Semester I(Level 4.5)

Effective from Academic Year 2024 – 2025

(As per NEP-2020)



Swami Ramanand Teertha Marathwada University, Nanded's
New Model Degree College, Hingoli
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

B.Com. I 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: Fundamental of Accounting-I

Discipline Specific Core (DSC) Major

Course Code: CCOMCT3101

Course prerequisites:	Basics knowledge of Accounting, Classroom, Black boards, E-Materials, Books etc.
Course Objectives	<ol style="list-style-type: none"> To enable the students to understand the accounting standards and process from journal to trial balance. To enable the students to identify the various types of errors and rectify them. To enable the students to prepare final accounts of sole trading concern. To enable the students to understand consignment business and its accounting.
Course Outcomes	<ol style="list-style-type: none"> Students will be able to understand the accounting standards and process from journal to trial balance. Students will be able to identify the various types of errors and rectify them. Students will be able to prepare final accounts of sole trading concern. Students will be able to understand consignment business and its accounting.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Theoretical Concepts	10
	1.1	Meaning and definition of accounting, Objectives and Scope of accounting.	
	1.2	Types of Accounts, Rules of Accounts, Accounting Cycle.	
	1.3	Accounting Concepts Principles and Conventions.	
	1.4	Capital and Revenue Expenditure, Capital and Revenue ReceiptsContingent Assets and Contingent Liabilities.	
2.0		Errors and their rectifications	12
	2.1	Meaning, need and procedure of Rectification of Errors	
	2.2	Types of Errors	
	2.3	Before preparing Trial Balance	
	2.4	After preparing the Trial Balance, Numerical problem after Rectification.	

3.0		Bank Reconciliation Statement	08
	3.1	Meaning, objective, Need for preparation of bank reconciliation statement.	
	3.2	Reasons for the difference between cash book balance and pass book balance	
	3.3	Preparation of Bank Reconciliation Statement including bank overdraft When the causes are difference are given.	
	3.4	Problems on preparation of bank reconciliation statement.	
4.0		Depreciation Accounting	15
	4.1	Meaning of deprecation Features of depreciation, Causes of depreciation.	
	4.2	Methods of Charging depreciation, necessity /objective of charging depreciation.	
	4.3	Factors affecting the computation of depreciation.	
	4.4	Fixed installment method, Diminishing balanced method, Practical Problems.	
5.0		Preparation of Final Accounts for Sole Proprietor	15
	5.1	Financial Statements: Trading and Profit and Loss Account and Balance Sheet.	
	5.2	Preparation of Trading and Profit and Loss Account and Balance Sheet.	
	5.3	Adjustments: Meaning and Treatment;	
	5.4	Numerical Problems on Final Accounts.	
		Total	60

Books for References

1. Gupta R.L. and Radhaswamy M: Financial Accounting: Sultan Chand and sons, New Delhi.
2. Shukla M.S. Garewal T.S. and Gupta S.C.; Advanced Accounts S.Chand and Co.New Delhi.
3. Mishra A.K.; Financial Accounting: Sahitya Bhavan Publisher and Distributors
4. B.S. Raman, Financial Accounting: United Publisher, Manglore.
5. Jain & Narang; Jain Advanced Accounts: Books Agency 18th Edition Reprint
6. S.AnilKumar,V. Rajeshkumar and Mariappa; Financial Accounting: Himalaya Publishing House
7. H.R.Kotalwar, Advanced Accounting:, Discovery Publication, Latur
8. S.N.Maheshwari and S.K.Maheshwari; Financial Accounting: Vikas Publishing House, New Delhi 6th Edition
9. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32nd Edition
10. Compendium of statement and standards of Accounting: The Institute of Chartered Accountants of India, New Delhi
11. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting: Pearson Education 11th Edition (2013)

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 Teertha Marathwada University, Nanded's

New Model Degree College, Hingoli

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

B.Com. I 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 Economics

Discipline Specific Minor 1 (DSM)

Course Code: CCOMMT3101

Course Prerequisites:	Basic knowledge of Economics, Classroom, Blackboard, E-materials, Books etc
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the principles and theories of economics as are applicable in business. To make able the students to utilize the concept of utility, indifference analysis and consumer surplus etc. To make able the students to apply various economic principles and theories as are applicable in business production To make help the students to apply economic reasoning to solve business problems.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the principles and theories of economics as are applicable in business. Students will be able to utilize the concept of utility, indifference analysis and consumer surplus etc. Students will be able to apply various economic principles and theories as are applicable in business production Students will be able to apply economic reasoning to solve business problems.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Nature and Scope of Business Economics	12
	1.1	Meaning, Definitions and Characteristics of Business Economics.	
	1.2	Importance of Business Economics, Scope of Business Economics.	
	1.3	Business economics and Economic theory, 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	13
	2.1	The meaning of demand, demand and utility, demand function,	
	2.2	The law of demand, exceptions to the law of demand, factors determining market demand.	
	2.3	Relationship between demand function and demand curve,	
	2.4	Elasticity of demand, Supply function, cost concepts.	
3.0		Consumer's Behavior	13
	3.1	Introduction, the meaning utility, total and marginal utility, law of diminishing marginal utility, consumer's equilibrium,	
	3.2	Law of diminishing marginal utility, consumer's equilibrium,	
	3.3	Critical evaluation of Marshall's cardinal utility analysis,	
	3.4	Derivation of demand curve from law of diminishing marginal utility, Indifference curve approach.	
4.0		Market structure	12
	4.1	Meaning of market, classification of market structures.	
	4.2	Perfect competition, Monopoly, monopolistic competition, oligopoly.	
	4.3	Profit maximization, meaning of the equilibrium and;	
	4.4	Equilibrium of the firm under Perfect competition markets.	
5.0		Theory of Production	10
	5.1	Production Function; Law of Variable Proportions	
	5.2	Laws of Returns to Scale	
	5.3	Economies and Diseconomies of Scale	
	5.4	Iso Quant Curve Analysis; Properties of Iso Quant Curve	
		Total	60 Hrs

ReferenceBooks:

1. Ahuja H.E. Business Economics; S.Chund and Co. New Delhi.
2. Koustsoyianni ; A Modern Micro Economics : Macmillan New Delhi.
3. D.M. Mithani, G.K.Murthy; Fundamentals Of Business Economics. Himalaya Publishing Iiouse,New Delhi.
4. G.N.Zambre : Business Economics : Pimplapure Publishers Nagpur.
5. V.G.Mankar : Business Economics. Himalaya Publishing House, Bombay, Delhi. Nagpur.
6. H.S. Patange; 'Business Economics,' Volume-I, Edition I, Shradha Publication, Solapur.

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 Teertha Marathwada University, Nanded's
New Model Degree College, Hingoli
 (Structure and Syllabus of Four Years Multidisciplinary Degree Program with Multiple
 Entry and Exit Option)

B.Com. I 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: CCOMMT3102

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 enable students to understand the types of data and its uses in business operations.
	3. To make students understand the measures of central tendencies in statistics and its application in solving business problems.
	4. 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 statistics in business operations.
	2. Students will be able to upgrade their skills of presentation and interpretation of data with the help of tables, charts and diagrams etc.
	3. Students will be able to utilize the basic concepts of central tendencies in different business operations.
	4. Students will be able to apply different measures of dispersion in business operations.

Course Structure: Teaching and Evaluation

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Statistics	10
	1.1	Introduction and Definitions of Business Statistics	
	1.2	Origin and History of , origin and history of statistics.	
	1.3	Nature and Scope of Business Statistics	
	1.4	Importance of Business Statistics, Limitation of Business Statistics.	
2.0		Frequency Distribution	12
	2.1	Meaning and Concept of Data, Types of Data.	
	2.2	Variables- discrete variables, Continuous Variables.	
	2.3	Formation of Frequency, Cumulative Frequency	
	2.4	Relative Frequency Distribution.	

3.0		Measures of Central Value	
	3.1	Introduction, objectives of average, requisites of a good average, types of averages.	14
	3.2	Types, merits/demerits of mean, arithmetic mean, combined Mean	
	3.3	Positional averages- Median- types, merits and demerits of median.	
	3.4	Types, merits & demerits of mode, numerical problems on mean, median & Mode.	
4.0		Measures of Dispersion	
	4.1	Introduction, Significance of measuring variations.	12
	4.2	Quartile deviation- meaning and definition, coefficient of quartile deviation;	
	4.3	Mean deviation- Meaning, Definitions and coefficient of Mean deviation;	
	4.4	Standard deviation, meaning, definition and co-efficient of standard deviation; their calculations, merits and limitations.	
5.0		Correlation Analysis and Regression Analysis	12
	5.1	Introduction, Significance and types of correlation,	
	5.2	Methods of studying correlation, Calculation of Co efficient Correlation, Karl Pearson's Coefficient of correlation, Probable error etc.	
	5.3	Introduction, use of Regression Analysis Difference between Correlation Analysis and Regression Analysis,	
	5.4	Regression Equations, Standard error of estimate and their calculation	
		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 Indra 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, 2023.
- 5) Dr. Maroti Kachave & Dr. Ashok Kalam, Business Statistics, 1st Edition, Suman Publication, Latur, 2021.
- 6) Dr. Maroti Kachave, Business Statistics, Kailas Publication, Ch. Sambhajinagar, Edition-I, 2024
- 7) Dr C K Harnawale, Dr R B Rampure and Dr Rajesh Goje: Business Statistics and Mathematics, NEWMAN Publication

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 Teertha Marathwada University, Nanded's

New Model Degree College, Hingoli

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

B.Com. I 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: Basic of Accounting

(Generic/Open Elective)

Course Code: CCOMGE3101

Course Prerequisites:	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> 1. To provide the candidates with sound Knowledge of the basic accounting their applications in practices. 2. To develop the candidates with skills of the basic accounting their applications in practices. 3. To make the students be acquainted with the Preparation of Journal, Ledger & Subsidiary Books. 4. To make the students be acquainted with the Preparation of Final Accounts.
Course Outcomes:	<ol style="list-style-type: none"> 1. The students will be able to handle basic accounting practices skillfully. 2. Students will be able to adequate knowledge about accounting. 3. Students will be acquainted with the Preparation of Journal, Ledger, and Subsidiary Books. 4. Students will be acquainted with the Preparation of Final Accounts.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Accounting in business	08
	1.1	Introduction and Scope of Accounting.	
	1.2	Accounting Concept, Convention and Principles.	
	1.3	Functions and Objectives of Accounting; Book-Keeping	
	1.4	Accounting Rules and Types of accounts and Accounting Terminology.	
2.0		Revenue and Expenditure	08
	2.1	Introduction and basics of Revenue and Expenditure.	
	2.2	Types of Revenue	
	2.3	Types of Expenditure.	

3.0		Books of Accounts	
	3.1	Meaning and Definitions of Journal.	08
	3.2	Preparation of Journal.	
	3.3	Meaning, Definitions and Distinguish between Journal and Ledger, Preparation of Ledger.	
	3.4	Trial Balance- Meaning, Definition and Preparation of Trial Balance.	
4.0		Subsidiary Books	
	4.1	Sales Book, Purchases Book.	06
	4.2	Sale Return book.	
	4.3	Purchase Return Book.	
	4.4	Journal Proper, Cash Book.	
		Total	30 hrs

ReferenceBooks:

1. Gupta R.L. and Radhaswamy M: Financial Accounting: Sultan Chand and sons, New Delhi.
2. Shukla M.S. Garewal T.S. and Gupta S.C.; Advanced Accounts S.Chand and Co.New Delhi.
3. Mishra A.K.; Financial Accounting: Sahitya Bhavan Publisher and Distributors.
4. B.S. Raman, Financial Accounting: United Publisher, Manglore.
5. Jain & Narang; Jain Advanced Accounts: Books Agency 18th Edition Reprint.
6. S.Anil Kumar,V. Rajeshkumar and Mariappa; Financial Accounting: Himalaya Publishing House.
7. Accountancy: Kotalwar.
8. Financial Accounting: Hanif and Mukharjee.
9. Accounting: Shukla and Agrawal.

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's
New Model Degree College, Hingoli
 (Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple
 Entry and Exit Option)

B.Com. I 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: Banking and Insurance
 (Generic/Open Elective)

Course Code: CCOMGE3102

Course Prerequisites:	Basic knowledge of Banking and Insurance observation skills, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To study the Indian Banking system, banking regulation, Insurance Industry related aspects. 2. To make the students be acquainted with the origin and history of banking and Insurance in the world in general and in India in particular. 3. To enable students to understand the different procedures and practices in banks and Insurance. 4. To make students understand the functions, role & significance of commercial banks & Insurance in India.
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. 3. Students will be able to understand the different functions of commercial banks and Insurance in India. 4. Students will be able to understand the significance of RBI as a central bank and its various functions.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction	07
	1.1	Introduction, Definitions & meaning of banks, Banking Regulation Act, 1949,	
	1.2	functions of banks, types of banks, Structure of Indian banking,	
	1.3	Banking sector reforms, Nationalization of banks, Privatization of banks.	
2.0		Structure of Indian Banking	07
	2.1	Structure of Indian Banking System,	
	2.2	Reserve Bank of India, Functions,	
	2.3	Credit Control-Tools, NBFC.	

3.0		General Insurance	08
	3.1	Meaning of General Insurance, Types Insurance, Need and Scope of Insurance.	
	3.2	Principles of Insurance and Functions of general Insurance.	
	3.3	Organization & Administration of general insurance in India.	
4.0		Life Insurance	08
	4.1	Meaning of Life Insurance, Need of Life Insurance.	
	4.2	Principles of life insurance, Type of major policies.	
	4.3	Working of life Insurance Corporation, Career options in insurance Business	
		Total	30 Hrs

Reference Books:

1. Parmeshwaram & Natranjan :- Indian Banking- S.Chand, New Delhi.
2. Mirge Jaganath :- Banking- Nakshatra Prakashan, Aurangabad.
3. Banking Theory and Practice Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
4. Insurance- Principles & Practices of Insurance – G.S. Pande
5. Insurance- Principles & Practises- M.N. Mishra
6. Insurance- Principles & Practises - C. Gopalkrishna

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's

New Model Degree College, Hingoli

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

B.Com. I 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: Computer for Business

Skill Enhancement Course (SEC)

Course Code: CCOMSC3101

Course Prerequisites:	Basic Familiarity with using a computer and navigating the Internet
Course Objectives:	1. To enhance the computer literacy among the students
	2. To gain the basic knowledge of computer and its peripherals
	3. To gain Students knowledge of Internet
	4. To make students to use computer Application/ operating systems software in the field of business.
	5. To develop skill among students in applications of internet in commerce education.
Course Outcomes:	1. The Students will understand the concept of Input and Output Devices
	2. Understand the use of computer in business.
	3. The students will able to get knowledge of Computer System
	4. The students will be able to perform basic operations on computer
	5. The students will able to learn basic Concepts of internet

Course Teaching and Evaluation Scheme

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

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Computer System	07
	1.1	Introduction, meaning, definition, basic computer organization generation and characteristic 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. Output devices: monitor, printer, speakers. External, Bio-metric devices.	
2.0		Storage Devices and Operating System:	
	2.1	Compact Disk, Digital Versatile Disk , Hard Disk Drive ,USB Flash Drive , Memory Card.	08
	2.2	Definition of operating System , Types of Operating System , DOS Operating System ,	
	2.3	Windows Operating System , Linux Operating System, File System.	
3.0		Introduction to MS-Word:	
	3.1	Word 2010 Basics: - Opening screen of MS-word, Home menu- font tab, Paragraph tab, Styles tab .	08
	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.	
4.0		Internet	
	4.1	Types of Networks	07
	4.2	Concepts of Internet	
	4.3	Web Browsers, Websites, Emails, Search engine	
		Total	30 Hours

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)

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'S
New Model Degree College, Hingoli



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

B. Com. I Year: Semester II(Level 4.5)

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



Swami Ramanand Teertha Marathwada University, Nanded's
New Model Degree College, Hingoli
 (Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple
 Entry and Exit Option)

B.Com. I 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: Fundamental of Accounting-II

Discipline Specific Core (DSC) Major

Course Code: CCOMCT3151

Course prerequisites:	Basics knowledge of Accounting, Classroom, Black boards, E-Materials, Books etc.
Course Objectives	<ol style="list-style-type: none"> To enable the students to understand consignment accounting. To enable the students to understand hire purchase system. To enable the students to understand & compute the amount of claim for loss of stock policy & loss of profit. To enable the students to understand co-op. act & preparation of financial statement of Co-operativesociety. To enable the students to understand how to prepare trial balance with its different methods.
Course Outcomes	<ol style="list-style-type: none"> Students will be able to understand accounting under consignment. Students will be able to identify the amount of hire purchase. Students will be able to understand and compute the amount of claim for loss of stock policy and loss of profit Students will be able to understand co-operative act and preparation of final accounts of Co-operative society. Students will be able to understand to prepare a trial balance.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Accounting for consignment	12
	1.1	Meaning & features of consignment, different between consignment and sale.	
	1.2	Types of commission, Performa invoice, invoice price and loading.	
	1.3	Account sales, valuation of unsold stock.	
	1.4	Journal entries and problems.	
2.0		Hire Purchase Systems	10
	2.1	Meaning and features of Hire Purchase System.	
	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.	
	2.4	Numerical Problems on Hire Purchase System.	

3.0		Insurance Claim	15
	3.1	Meaning and types of insurance claim.	
	3.2	Calculations of claims under loss of stock policy and loss of profit policy only.	
	3.3	Application of average clause and numerical problems.	
4.0		Final Accounts of Co-operative Society	15
	4.1	Meaning and features of Co-operative societies under co-operative act.	
	4.2	Preparation of Final Accounts of Co-operative societies.	
	4.3	Adjustments, statement of receipts and payments.	
	4.4	Numerical Problems on Final Accounts.	
5.0		Trial Balance	08
	4.1	Introduction, meaning of trial balance, definition of trial balance.	
	4.2	Importance of trial balance, objective of trial balance.	
	4.3	Advantages of trial balance, limitation of trial balance.	
	4.4	Procedure's of preparing trial balance, different methods of trial balance.	
		Total	60

Reference Books:

1. Gupta R.L. and Radhaswamy M: Financial Accounting: Sultan Chand and sons, New Delhi.
2. Shukla M.S. Garewal T.S. and Gupta S.C.; Advanced Accounts S.Chand and Co.New Delhi.
3. Mishra A.K.; Financial Accounting: Sahitya Bhavan Publisher and Distributors
4. B.S. Raman, Financial Accounting: United Publisher, Manglore.
5. Jain & Narang; Jain Advanced Accounts: Books Agency 18th Edition Reprint
6. S.AnilKumar,V. Rajeshkumar and Mariappa; Financial Accounting: Himalaya Publishing House
7. H.R.Kotalwar, Advanced Accounting: Discovery Publication, Latur
8. S.N.Maheshwari and S.K.Maheshwari; Financial Accounting: Vikas Publishing House, New Delhi 6th Edition
9. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32nd Edition
10. Compendium of statement and standards of Accounting: ICAI, New Delhi
11. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting: Pearson Education 11th 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 Teertha Marathwada University, Nanded's

New Model Degree College, Hingoli

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

B.Com. I 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: Indian Economy

Discipline Specific Minor 1 (DSM)

Course Code: CCOMMT3151

Course Prerequisites:	Basic knowledge of Economics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with the function Indian Economy.
	2. To make the students be acquainted to various market structures and situations.
	3. To make able the students to compare different market structures with each another.
	4. To make able the students to understand the pricing of factors under different theories.
	5. To make able the students to apply economic reasoning to solve business problems.
Course Outcomes:	1. The students will be acquainted with cost function and cost behaviour in business.
	2. The students will be acquainted with various market structures and situations.
	3. The students will able to compare different market structures with each another.
	4. The students will be able to understand the pricing of factors under different theories.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Profile of Indian Economy	12
	2.1	Nature of the Indian Economy.	
	2.2	Role of different sectors – Agriculture, Industry and Services in the development of the Indian economy, their problems and growth.	
	2.3	National Income of India, concepts of national Income, different methods of measuring national Income.	
	2.4	Growth of national income and per capita income in various plans.	
2.0		Economic Development	10
	2.1	Major features of the economy at independence, growth and development.	
	2.2	Goals, institution and policy framework.	
	2.3	Sustainability and regional contrasts.	
	2.4	Structural change, saving and investment.	

3.0		Selected Aspects of Indian Economy –I	14
	3.1	Population – Its Size, Rate of growth and its implication for growth	
	3.2	Poverty – Absolute & relative poverty, main programs for poverty alleviation	
	3.3	Unemployment – Types, Causes and Incidence of unemployment	
	3.4	Infrastructure – Energy, Transportation, Communication, Health and Education	
4.0		Selected Aspects of Indian Economy -II	12
	4.1	Inflation	
	4.2	Budget and Fiscal deficits	
	4.3	Balance of Payments	
	4.4	External Debts	
5.0		Economic Reforms in India:	12
	5.1	Introduction and meaning of economic reforms.	
	5.2	Features of economic reforms since 1991	
	5.3	Liberalization, Privatization and Disinvestments	
	5.4	Globalization.	
		Total	60 Hrs

ReferenceBooks:

1. Ahuja H.E. Business Economics;S.Chand Co.New Delhi.
2. Koustsoyiann; A Modern Micro Economics: Macmillan New Delhi.
3. D.M. Mithani, G.K.Murthy; Fundamentals of Business Economics. Himalaya Publishing House,New Delhi.
4. G.N.Zambre: Business Economics: Pimplapure Publishers Nagpur.
5. V.G.Mankar: Business Economics. Himalaya Publishing House, Bombay, Delhi. Nagpur.
6. H.S. Patange; ‘Business Economics,’ Volume-II, Edition I, Shradha Publication, Solapur.

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 Teertha Marathwada University, Nanded's

New Model Degree College, Hingoli

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

B.Com. I 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: CCOMMT3152

Course Prerequisites:	Basic knowledge of statistics & mathematics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> 1. To make students understand the concepts of Regression analysis 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. 4. To make students understand the concept of probability and its application in business forecasting and decision making. 5. To make students understand different arithmetical operations related to business such as ratios, discount and interest etc.
Course Outcomes:	<ol style="list-style-type: none"> 1. Students will be acquainted with the concepts of Basic Business Mathematics. 2. Students will be able to understand the application of Determinants & Matrices in business operations. 3. Students will be acquainted with the concept of matrices, its types and use in business operations. 4. Students will be able to understand the techniques of business forecasting through the concepts of probability. 5. Students will be able to know the Index Number.

Course Structure: Teaching and Evaluation

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		General Mathematics	10
	1.1	Average- Definition, Formulas, Theoretical Problems on Average.	
	1.2	Percentage- Concept, Formulas, Theoretical Problems on Percentage.	
	1.3	Profit & Loss- Definition of Cost Price, Selling Price & Profit.	
	1.4	Formulas, Theoretical Problems on Profit & Loss.	

2.0		Determinants & Matrices	12
	2.1	Definition of a Determinant, Determinant of a square,	
	2.2	Matrix, definition of matrix, Determinants of order two and three,	
	2.3	Types of Matrices, Addition & Subtraction of Matrices.	
	2.4	Multiplication of Matrices, Numerical Problems.	
3.0		Permutations, Combinations	12
	3.1	Meaning & definition of Permutations and Combinations, Concept of Combinations.	
	3.2	Permutation of different things, Permutation of things not all different.	
	3.3	Restricted combination of things not all different.	
	3.4	Numerical problems.	
4.0		Probability	14
	4.1	Introduction, meaning & definition, Concept of probability.	
	4.2	Trial, sample space, events, classical definition of Probability,	
	4.3	Addition and Multiplication laws of Probability (without proof),	
	4.4	Simple numerical problems on addition and multiplication of probability.	
5.0		Index Numbers	12
	5.1	Introduction, meaning, need and definition of Index Numbers.	
	5.2	Problems involved in Instruction of index numbers.	
	5.3	Price & Quality index numbers (Unweighte), weighted Index Number.	
	5.4	Laspeyre's, Paasche's and Fisher's Index Numbers, 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, 2023

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 Teertha Marathwada University, Nanded's
New Model Degree College, Hingoli
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple
Entry and Exit Option)

B.Com. I 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 Environment

(Generic/Open Elective)

Course Code: CCOMGE3151

Course Prerequisites:	Basic knowledge of Business Environment Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be educate the student with the different environmental factors which effect business. 2. This course aims to develop ability to understand and scan business environment in order to analyze the opportunities and take decisions under the uncertainty. 3. To make the ability to understand and scan business environment. 4. To make students understand and scan business environment in order to analyze the opportunities and take decisions under the uncertainty..
Course Outcomes:	1. Students will be able to understand the history of Business Environment in India. 2. Students will be able to understand the different Business Environment. 3. Students will be able to understand the different functions of Business Environment in India. 4. Students will be able to understand the significance of Business Environment.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		An Overview of Business Environment	07
	1.1	Type of Environment-internal, external, micro and macro environment.	
	1.2	Competitive structureof industries, environmental analysis and strategic mgt.	
	1.3	Managing diversity. Process and limitations of environmental analysis.	
2.0		Economic Environment	07
	2.1	Nature of Economic Environment, Economic factors-growth strategy.	
	2.2	Basic economic system. economic planning,	

		Economic policies- New industrial policy, FEMA.	
	2.3	Economic policies- Monetary and fiscal policies.	
3.0		Socio-Cultural Environment	
	3.1	Nature and impact of culture on business, culture and globalization.	08
	3.2	Social responsibilities of business, social audit,	
	3.3	Business ethics and corporate governance, Demographic environment.	
4.0		Political Environment & Technological Environment	
	4.1	Functions of state, economic roles of government, government and legal environment. The constitutional environment.	08
	4.2	Technological Environment - Impact of technology on globalization,	
	4.3	Status of technology in India; Management of technology; Features and Impact of technology.	
		Total	30 Hrs

Reference 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.

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 5 questions.



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B.Com. I 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: Advertising
(Generic/Open Elective)

Course Code: CCOMGE3152

Course Prerequisites:	Basic knowledge of marketing and advertising, observation skills, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make students familiar with different advertising skills. 2. To enable students to understand the different advertising media. 3. To make students understand the different advertisement techniques and elements of advertising budget. 4. To introduce students with modern methods of advertising.
Course Outcomes:	1. Students will understand the core concept of advertising and its significance in sales promotion. 2. Students will get knowledge about advertising media and its application. 3. Students will be able to understand the different techniques of advertising and advertising budgets. 4. Students will be acquainted with the different modern trends in advertising.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		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	07
	2.1	Meaning and Concept of Media.	
	2.2	Different Types of Media, Media Planning.	
	2.3	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.	
	3.3	Impact of advertising agencies, their role and relationship with clients.	
4.0		Advertising Budget	06
	4.1	Advertising message, preparation of advertising message;	
	4.2	Elements of advertising copy, broadcast copy, copy for direct mail;	
	4.3	Advertising Budget, Factors affecting to Advertising Expenditure. Ethics and Code of Conduct in Advertising.	
		Total	30 Hrs

Reference Books:

1. William D. Wells, Sandra Moriarty, Nancy Mitchell, Charles Wood, Advertising and IMC Principles and Practice, 11th Edition, Pearson Publication, 2021
2. Aleksej Heinze, Ana Cruz, Gordon Fletcher, Tahir Rashid, Digital and Social Media Marketing (e-book), Taylor and Francis Publisher, 2016
3. S.A. Chunawalla, Advertising, Sales and Promotion Management, Himalaya Publication, 6th Revised Edition, New Delhi, 2015
4. P. Saravanel& S. Sumathi, Advertising and Salesmanship, 1st Edition, Margham Publication, Chennai, 2010
5. N.K. Sahni & Meenu Gupta, Advertising and Sales Management Text & Cases, 1st Edition, Kalyani Publishers, Ludhiana, 2015

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.



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B.Com. I 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: Accounting Software: Tally

Skill Enhancement Course (SEC)

Course Code: CCOMSC3151

Course Prerequisites:	Basic knowledge of Basic Knowledge of Accounting Software - Tally, Computer lab with tally software and Internet.
Course Objectives:	1. To Provide the Computerized Accounting Skills and maintaining the books of account in Tally Software 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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Tally	06
	1.1	Introduction to Tally, Getting Started, Company Information, Country Specific Configuration.	
	1.2	Creation of New Company, Select a Company, Delete a Company, Account information, Main functions in Masters Menu, Groups.	
	1.3	Classification of Account Heads, The Concept of Sub-Groups, How to Manage and Operate Groups, Ledgers, Multiple Ledgers.	
2.0		Accounting and Inventory Masters	

	2.1	Managing Ledger and Groups – Creation, Display and Alteration of Single or Multiple Ledgers and Groups	06
	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	09
	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	09
	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 & Printing of Reports – Trial Balance, Profit & Loss A/c, Balance Sheet.	
	4.3	Backup & Restore, Split Company Data, Import & Export of Data, Rewrite Data, e-mail a report, Uploading the reports.	
		Total	30 Hours

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 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 5 questions.