



॥ 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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एनईपी-२०२० सुधारित श्रेयांक
आराखडयानुसार वाणिज्य व व्यवस्थापन
विद्याशाखेतील पदवी प्रथम वर्षाचे
अभ्यासक्रम शैक्षणिक वर्ष २०२६-२७
पासून लागू करण्याबाबत.

प रि प त्र क


या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २२ एप्रिल २०२६ रोजी संपन्न झालेल्या मा.विद्यापरिषद बैठकीतील विषय क्र.०६/६४-२०२६ च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील राष्ट्रीय शैक्षणिक धोरण-२०२० सुधारित श्रेयांक आराखडयानुसार पदवी प्रथम वर्षाचे अभ्यासक्रम शैक्षणिक वर्ष २०२६-२७ पासून लागू करण्यास मा.विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील बी.कॉम प्रथम वर्षाचे खालील विषयाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२६-२७ पासून लागू करण्यात येत आहे.

01	B.Com I Year (General)
02	B.Com I Year Banking & Insurance
03	B.Com I Year Accounting & Taxation
04	B.Com I Year Management & Entrepreneurship

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/परिपत्रक/पदवी/बी.कॉम/२०२६-२७/६३
दिनांक : २२.०६.२०२६




सहा.कुलसचिव
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत माहिती व पुढील कार्यवाहीस्तव :-

- १) मा. कुलगुरू महोदयांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. प्र.कुलगुरू महोदयांचे कार्यालय, प्रस्तुत विद्यापीठ
- ३) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ४) मा. संचालक, परिक्षा व मुल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ६) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ. यांना देवून कळविण्यात येते की, परिपत्रक अभ्यासक्रम संकेतस्थळावर प्रसिध्द करण्यात यावेत.

SWAMI RAMANAND TEERTHMARATHWADA 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 2026-2027

(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) (Basket6forCC) <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(4Cr) 4 Credits	GE/OE101(2Cr) 2 Credits	SEC101(2Cr) 2 Credits	AECENG101(2Cr) IKS101(2 Cr) 4 Credits	CC101 2Cr) <i>(NCC/NSS/Sports/Culture/Health Wellness/ Yoga Education /Fitness)</i> 2 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	AECMIL151(2Cr) <i>(Hin,Mar,Kan,Pal,etc)</i> VEC151(2 Cr) <i>Constitution of India</i> 4Credits	CC151 2Cr) <i>(NCC/NSS/Sports/Culture/Health Wellness/ Yoga Education /Fitness)</i> 2 Credits	22	
	Cum. Cr.	08	08	08	04	04	8	4	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(2Cr) 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/Cul ture/Health Wellness/Yoga Education/Fitness) 4 Credits	22	88
	IV	DSC251 (4 Cr) DSC252(4 Cr) 8 Credits	DSM251(2Cr) 2 Credits	----	GE/OE251(2Cr) 2 Credits	VSC251(2Cr) 2 Credits	AECENG251(2Cr) AECMIL251(2Cr) (Hin,Mar,Kan,Pal,etc) VEC251 (2 Cr) EnvironmentalStudies 6 Credits	CC2512Cr) (NCC/NSS/Sports/Cultu re/HealthWellness/ Yoga Education /Fitness) 2 Credits	22	
Cum. Cr.		24	12	08	08	08	22	06	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	132
	VI	DSC351(4 Cr) DSC352(4 Cr) DSC353(4Cr) 12Credits	DSE351 (4cr) 4Credits	--	-----	--	VSC351(2Cr) 2 Credits	-----	OJT351 (4 Cr) 4 Credits	22	
Cum. Cr.		56	12	08	08	14	22	12	132		

Exit option: Bachelor in Commerce

4 (6.0)	VII	DSC401(4Cr) DSC402(4Cr) DSC403(4Cr) DSC404(2Cr) 14 Credits	DSE401 (4cr) 4Credits	Research Methodolog y RM401(4cr) 4 Credits	--	--	--	--	22		
	VIII	DSC451(4Cr) DSC452(4Cr) DSC453(4Cr) DSC454(2Cr) 14 Credits	DSE451 (4cr) 4Credits	--	--	--	--	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) 4Credits	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) 4Credits	---	--	--	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

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 2026-27 (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	--	04	--	02	02
	CAATSC1102	Income Tax – I (UGC AT-I)					
	--	SWAYAM / NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	02	--	02	--	02
Indian Knowledge System (IKS)	--	Indian knowledge System	02	--	02	--	02
CC		<i>(NCC/NSS/Sports/Culture/Health Wellness/ Yoga Education /Fitness)</i>	--	04	--	02	02
Total			18	08	18	04	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): Semester I (Level 4.5)

w.e.f. Academic Year 2026-27 (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	40	60	--	--	100
Discipline Specific Minor 1 (DSM)	CAATMT1101	Micro Economics	40	60	--	--	100
Discipline Specific Minor 2 (DSM)	CAATMT1102	Business Statistics	40	60	--	--	100
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1101	Principles of Management	20	30	--	--	50
	CAATGE1102	Business Ethics					
Skill Enhancement Course (SEC) (Any One)	CAATSC1101	Application of IT in Business	--	--	20	30	50
	CAATSC1102	Income Tax – I (UGC AT-I)					
	--	SWAYAM / NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	20	30	--	--	50
Indian Knowledge System (IKS)	--	Indian knowledge System	20	30	--	--	50
CC		<i>(NCC/NSS/Sports/Culture/HealthWellness / Yoga Education /Fitness)</i>	--	--	20	30	50
Total			200	300	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 2026-27 (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	--	04	--	02	02
	CAATSC1152	Income Tax – II (UGC AT-II)					
	--	SWAYAM / NPTEL					
Ability Enhancement Course (AEC)	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CAATAC1151	Business Communication (UGC AT – III)					
Indian Knowledge System (IKS)	--	Constitution of India	02	--	02	--	02
CC		(NCC/NSS/Sports/Culture/HealthWellness/ Yoga Education /Fitness) --	--	04	--	02	02
Total			18	00	18	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): Semester II(Level 4.5)

w.e.f. Academic Year 2026 - 2027 (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	40	60	--	--	100
Discipline Specific Minor 1 (DSM)	CAATMT1151	Macro Economics	40	60	--	--	100
Discipline Specific Minor 2 (DSM)	CAATMT1152	Business Mathematics	40	60	--	--	100
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1151	Principles of Banking	20	30	--	--	50
	CAATGE1152	Fundamentals of Entrepreneurship					
Skill Enhancement Course (SEC) (Any One)	CAATSC1151	Tally	--	--	20	30	50
	CAATSC1152	Income Tax – II (UGC AT-II)					
	--	SWAYAM / NPTEL					
Ability Enhancement Course (AEC)	--	Modern Indian Language (MIL) OR	20	30	--	--	50
	CAATAC1151	Business Communication (UGC AT – III)					
Indian Knowledge System (IKS)	--	Constitution of India	20	30	--	--	50
CC		(NCC/NSS/Sports/Culture/HealthWellness/ Yoga Education /Fitness) --	--	--	20	30	50
Total			180	270	40	60	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 2026-2027

(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 **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	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. "Bookkeeping & Accountancy" - L.N. Chopde, D.H. Choudhari
2. "Bookkeeping & Accountancy" - Dr. S.P. Narguda, V.S. Narguda
3. "Bookkeeping & Accountancy" - Ashtikar, Farandes, Menon
4. "A New Approach to Bookkeeping" - H.R. Kotalwar
5. "Advanced Accountancy" - Hariwansh Chakravarty
6. "Professional Accountancy" – P.V. Ratnam

Continuous Assessment:

1. **Two Tests:** The internal assessment will consist of two tests of 10 marks each, and the combined total of 20 marks will be considered for evaluation.
2. **Assignments/Oral/Presentation/GD, etc:** At least five assignments carrying a total of 12 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. **Attendance:** 08 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching–learning process.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 15 marks and based on any module of the entire syllabus.
2. Attempt any 03 questions (from Q.2 to Q.6) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 04 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 **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	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	
	5.1	Utility – Meaning and Features, Types of Utility	12
	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:

- 1.**Two Tests:** The internal assessment will consist of two tests of 10 marks each, and the combined total of 20 marks will be considered for evaluation.
2. **Assignments/Oral/Presentation/GD, etc:** At least five assignments carrying a total of 12 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. **Attendance:** 08 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching–learning process.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 15 marks and based on any module of the entire syllabus.
2. Attempt any 03 questions (from Q.2 to Q.6) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 04 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 **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	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	
	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;	12
	4.4	Standard Deviation: meaning, definition and co-efficient of standard deviation; Numerical problems.	
5.0		Correlation Analysis (Only Two Variables)	
	5.1	Meaning, definition and types of correlation	
	5.2	Variables, types of variables; Numerical problems	12
	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, सांख्यिकीपद्धती, २०१७प्रशांतपब्लिकेशन, जळगाव

Continuous Assessment:

1. **Two Tests:** The internal assessment will consist of two tests of 10 marks each, and the combined total of 20 marks will be considered for evaluation.
2. **Assignments/Oral/Presentation/GD,** etc: At least five assignments carrying a total of 12 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. **Attendance:** 08 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching-learning process.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 15 marks and based on any module of the entire syllabus.
2. Attempt any 03 questions (from Q.2 to Q.6) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 04 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 **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	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:

1. Two Tests: The internal assessment will consist of two tests of 5 marks each, and the combined total of 10 marks will be considered for evaluation.
2. Assignments/Oral/Presentation/GD, etc: At least five assignments carrying a total of 06 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. Attendance: 04 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching–learning process.

End 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 02 questions (from Q.2 to Q.4) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 03 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 **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	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:

1. Two Tests: The internal assessment will consist of two tests of 5 marks each, and the combined total of 10 marks will be considered for evaluation.
2. Assignments/Oral/Presentation/GD, etc: At least five assignments carrying a total of 06 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. Attendance: 04 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching-learning process.

End 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 02 questions (from Q.2 to Q.4) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 03 questions.



Swami Ramanand Teerth Marathwada University, Nanded
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Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year **2026-27** (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 practical skills in the use of Information Technology for business operations.
	2. To familiarize students with computer systems and emerging digital technologies.
	3. To provide hands-on training in word processing, spreadsheets, and presentation software.
Course Outcomes	1. Understand the fundamentals of Information Technology and its business applications.
	2. Operate computer systems and utilize digital tools effectively.
	3. Create and manage business documents, spreadsheets, and presentations.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
--	02	--	60	10	06	04	20	--	30	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 MSWord.	
	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	
	3.1	Introduction, Basic Concepts of Spreadsheet, Features of Spreadsheet, Advantages of Electronic Spreadsheet, Structure of worksheet and its usage in commercial applications.	08
	3.2	Creating and editing a workbook, 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–Freeze pane–Auto completion of series–Sort and filter–Creating a Chart, Types of Charts in MS-Excel.	
4.0		MS PowerPoint	
	4.1	Introduction, Features of MS PowerPoint, Elements of Presentation, Presentation in Business with PowerPoint.	07
	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. ChetanShrivastava-FundamentalsofInformationTechnology–KalyaniPublishers,NewDelhi.
2. Kapur V.K. –Computers & Information Technology-Sultan Chand & Sons, New Delhi.
3. S.K.Srinivasa Vallabhan-ComputerApplicationsinBusiness –SultanChand &Sons,NewDelhi.
4. V.Rajaraman- FundamentalsofComputers-PrenticeHallofIndia,NewDelhi.
5. Hem Chant Jain, H. N. Tiwari - Taxmann's Basics of Computer Applications in Business – Taxman Publications Pvt.Ltd.,(2022).

Continuous Assessment:

Continuous assessment will be conducted by the college, focusing on practical and skill-based learning.

1. Class Tests: 10 Marks. Two tests of 5 marks each will be conducted. The tests may include objective, short answer, and practical-based questions
2. Assignments, Oral Work, Presentations, Group Discussions, Practical Work, and Skill-Based Activities (as per the nature of the course – SEC) will carry 06 marks.
3. Attendance will carry 04 marks.

Semester End Assessment (SEA) – 30 Marks

SEA will be conducted by the college with focus on application and practical knowledge.

Question Paper Pattern (30 Marks):

1. Q.1 (Compulsory) for 10 Marks Based on any module of entire syllabus
Short answers / case-based / practical questions
2. Attempt any 02 questions from Q.2 to Q.4 for 10 Marks each.



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 **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
--	02	--	60	10	06	04	20	--	30	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	
	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	07
	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:

Continuous assessment will be conducted by the college, focusing on practical and skill-based learning.

1. Class Tests: 10 Marks. Two tests of 5 marks each will be conducted. The tests may include objective, short answer, and practical-based questions
2. Assignments, Oral Work, Presentations, Group Discussions, Practical Work, and Skill-Based Activities (as per the nature of the course – SEC) will carry 06 marks.
3. Attendance will carry 04 marks.

Semester End Assessment (SEA) – 30 Marks

SEA will be conducted by the college with focus on application and practical knowledge.

Question Paper Pattern (30 Marks):

1. Q.1 (Compulsory) for 10 Marks Based on any module of entire syllabus
Short answers / case-based / practical questions
2. Attempt any 02 questions from Q.2 to Q.4 for 10 Marks each.

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED



**(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 2026-2027

(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 **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	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	
	5.1	Ind. A.S. 101 first time adoption of Indian Accounting Standard	12
	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:

- 1.**Two Tests:** The internal assessment will consist of two tests of 10 marks each, and the combined total of 20 marks will be considered for evaluation.
2. **Assignments/Oral/Presentation/GD, etc:** At least five assignments carrying a total of 12 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. **Attendance:** 08 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching–learning process.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 15 marks and based on any module of the entire syllabus.
2. Attempt any 03 questions (from Q.2 to Q.6) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 04 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 **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	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	
	5.1	Introduction of Financial Market : Money and Capital	12
	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:

1. **Two Tests:** The internal assessment will consist of two tests of 10 marks each, and the combined total of 20 marks will be considered for evaluation.

2. **Assignments/Oral/Presentation/GD, etc:** At least five assignments carrying a total of 12 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.

3. **Attendance:** 08 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching-learning process.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 15 marks and based on any module of the entire syllabus.
2. Attempt any 03 questions (from Q.2 to Q.6) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 04 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 **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	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	

	4.1	Meaning and definition of matrix;	12
	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, सांख्यिकीपद्धती, २०१७प्रशांतपब्लिकेशन, जळगाव

Continuous Assessment:

1. Two Tests: The internal assessment will consist of two tests of 10 marks each, and the combined total of 20 marks will be considered for evaluation.

2. Assignments/Oral/Presentation/GD, etc: At least five assignments carrying a total of 12 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.

3. Attendance: 08 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching–learning process.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 15 marks and based on any module of the entire syllabus.
2. Attempt any 03 questions (from Q.2 to Q.6) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 04 questions.



Swami Ramanand Teerth Marathwada University, Nanded
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B.Com. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	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 बँकांगव्यवसाय, प्रथम आवृत्ती, श्रद्धापणललकेशन, सोलापूर, २०१८

Continuous Assessment:

1. Two Tests: The internal assessment will consist of two tests of 5 marks each, and the combined total of 10 marks will be considered for evaluation.
2. Assignments/Oral/Presentation/GD, etc: At least five assignments carrying a total of 06 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. Attendance: 04 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching-learning process.

End 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 02 questions (from Q.2 to Q.4) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 03 questions.



Swami Ramanand Teerth Marathwada University, Nanded
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B.Com. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year **2026-27** (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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	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:

1. Two Tests: The internal assessment will consist of two tests of 5 marks each, and the combined total of 10 marks will be considered for evaluation.
2. Assignments/Oral/Presentation/GD, etc: At least five assignments carrying a total of 06 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. Attendance: 04 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching–learning process.

End 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 02 questions (from Q.2 to Q.4) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 03 questions.



Swami Ramanand Teerth Marathwada University, Nanded
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B.Com. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year **2026-27** (As per NEP-2020)

Course Title: Tally

(Ability Enhancement Course)

Course Code: CAATSC1151

Course prerequisites:	Basic knowledge of business accounting, and access to a computer lab with Tally software and internet connectivity.
Course Objectives	1. To develop awareness about computerized accounting 2. To equip students with 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 acquire the competency to enter accounting transactions in Tally and generate various accounting reports and documents. 3. Students will be able to prepare a Trial Balance, Profit and Loss Account, and Balance Sheet.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
--	02	--	60	10	06	04	20	--	30	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	Back up 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. AKNadhani,“ImplementingTally9”,BPBPublication,NewDelhi
2. YadagiriM.,SrinivasG.,ComputerizedAccounting,JainBookAgency,1stedition,2008
3. FrancisPrincy,ComputerizedAccountingTally-9,KalyaniPublications,2014
4. TallyEducation PvtLtd,GST Using Tally.ERP9Release 6.1,SahajEnterprises;1 Edition,2017.

Continuous Assessment:

Continuous assessment will be conducted by the college, focusing on practical and skill-based learning.

1. Class Tests: 10 Marks. Two tests of 5 marks each will be conducted. The tests may include objective, short answer, and practical-based questions
2. Assignments, Oral Work, Presentations, Group Discussions, Practical Work, and Skill-Based Activities (as per the nature of the course – SEC) will carry 06 marks.
3. Attendance will carry 04 marks.

Semester End Assessment (SEA) – 30 Marks

SEA will be conducted by the college with focus on application and practical knowledge.

Question Paper Pattern (30 Marks):

1. Q.1 (Compulsory) for 10 Marks Based on any module of entire syllabus
Short answers / case-based / practical questions
2. Attempt any 02 questions from Q.2 to Q.4 for 10 Marks each.



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 **2026-27** (As per NEP-2020)

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

(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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
--	02	--	60	10	06	04	20	--	30	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:

Continuous assessment will be conducted by the college, focusing on practical and skill-based learning.

1. Class Tests: 10 Marks. Two tests of 5 marks each will be conducted. The tests may include objective, short answer, and practical-based questions
2. Assignments, Oral Work, Presentations, Group Discussions, Practical Work, and Skill-Based Activities (as per the nature of the course – SEC) will carry 06 marks.
3. Attendance will carry 04 marks.

Semester End Assessment (SEA) – 30 Marks

SEA will be conducted by the college with focus on application and practical knowledge.

Question Paper Pattern (30 Marks):

1. Q.1 (Compulsory) for 10 Marks Based on any module of entire syllabus
Short answers / case-based / practical questions
2. Attempt any 02 questions from Q.2 to Q.4 for 10 Marks each.



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 **2026-27** (As per NEP-2020)

Course Title: Business Communication (UGC AT – III)

(Ability Enhancement Course)

Course Code: CAATAC1151

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						Total Marks
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Concept of Communication	8
	1.1	Introduction, Definitions, Communication Process	
	1.2	Importance of Communication, Principles of Communication	
	1.3	SWOC Analysis	
2.0		Listening Skills	8
	2.1	Introduction, Meaning, Difference between Hearing & Listening	
	2.2	Principles of Effective Listening	
	2.3	Factors affecting on Listening	
3.0		Essentials of Effective Communication	7
	3.1	Introduction, Meaning	
	3.2	Tips for Making Communication Effective	
	3.3	An Art of Presentation	
4.0		Application for Employment	7
	4.1	Application for Employment	
	4.2	Parts of Job Application	
	4.3	Application for the Post of Manager, Accountant, Supervisor etc.	
		Total	45 Hrs

Reference Books:

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

Continuous Assessment:

1. Two Tests: The internal assessment will consist of two tests of 5 marks each, and the combined total of 10 marks will be considered for evaluation.
2. Assignments/Oral/Presentation/GD, etc: At least five assignments carrying a total of 06 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. Attendance: 04 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching–learning process.

End 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 02 questions (from Q.2 to Q.4) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 03 questions.