



॥ 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](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,  
विष्णुपुरी, नांदेड - ४३१ ६०६.  
जा.क्र.:शै-१/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 TEERTH**  
**MARATHWADA UNIVERSITY, NANDED**



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**(Revised 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 2026 – 2027**

(Revised Credit Framework and Structure w.e.f. 2026-2027)

**(As per NEP-2020)**

## **From Dean's Desk:**

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

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

**Prof. Dr H. S. Patange,**  
**I/C Dean,**  
**Faculty of Commerce and Management,**  
**Swami Ramanand Teerth Marathwada University, Nanded**

## **Chairman's Desk**

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

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

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

**Dr. H W Kulkarni - Chairman, BOS in Accounts and Applied Statistics**

**Dr. C.K.Harnawale- Chairman, BOS in Business Economics**

**Dr. P.T. Pawar- Chairman, BOS in Business Studies**

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

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

## Programme Objectives:

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

## Programme Outcomes:

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



## Swami Ramanand Teerth Marathwada University, Nanded

### *Faculty of Commerce and Management*

#### Revised Credit Framework and Structure(w.e.f. 2026-2027) 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) <i>(Common across all faculties)</i>	Field Work / Project/Internship/OJT/ Apprenticeship / Community Engagement Services <b>Or</b> Co-curricular Courses (CC) <b>(Basket 6 for CC)</b> <i>(Common across all faculties)</i>	Credits	Total Credits
1	2	3	4		5	6	7	8	9	10
1 (4.5)	I	DSC101 (4 Cr) 4 Credits	DSM101 (4 Cr) 4 Credits	DSM102(4 Cr) 4 Credits	GE/OE101(2Cr) 2 Credits	SEC101(2Cr) 2 Credits	AECENG101(2Cr) IKS101(2 Cr) 4 Credits	CC201 (2 Cr) <i>(NCC/NSS/Sports/Culture/HealthWellness/YogaEducation/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> 4 Credits	CC201 (2 Cr) <i>(NCC/NSS/Sports/Culture/HealthWellness/YogaEducation/Fitness)</i> 2 Credits	22	
	Cum. Cr.	08	08	08	04	04	08	04	44	
<b><i>Exit option: UG Certificate in Commerce on completion of 44 Credits and additional 4 credits from NSQF/ Internship</i></b>										

2 (5.0)	III	DSC201 (4 Cr) DSC202(4 Cr) 8 Credits	DSM201(4 Cr) 4 Credits	----	GE/OE201(2Cr) 2 Credits	VSC201(2 Cr) SEC201(2 Cr) 4 Credits	AECMIL201(2Cr) ( <i>Hin,Mar,Kan,Pal,etc</i> ) 2 Credits	CC201 (2 Cr) ( <i>NCC/NSS/Sports/Culture/HealthWellness/Yoga Education/Fitness</i> ) 2 Credits	22	88
	IV	DSC251 (4 Cr) DSC252(4 Cr) 8 Credits	DSM251(4 Cr) 4 Credits	----	GE/OE251(2Cr) 2 Credits	VSC251(2 Cr) 2 Credits	AECENG251(2Cr) VEC251 (2 Cr) <i>Environmental Studies</i> 4 Credits	FP301(2 Cr) (FP/CS) 2 Credits	22	
Cum .Cr.		24	16	08	08	10	14	08	88	
<b>Exit option: UG Diploma in Commerce on completion of 88 credits and additional 4credits NSQF/internship</b>										
3 (5.5)	V	DSC301(4Cr) DSC302(4 Cr) DSC303(2 Cr) 10 Credits	DSE301 (4cr) 4 Credits	DSM301(4 Cr) 4 Credits	---	-----	VSC301(2Cr) 2 Credits	-----	FP301(2 Cr) (FP/CS) 2 Credits	22
	VI	DSC351(4 Cr) DSC352(4 Cr) DSC353(2 Cr) 10 Credits	DSE351 (4cr) 4Credits	DSM351(4 Cr) 4 Credits	----	--	-----	-----	OJT351 (4 Cr) 4 Credits	22
Cum .Cr.		52	24	08	08	12	14	14	132	132
<b>Exit option: Bachelor in Commerce</b>										

4 (6.0)	VII	DSC401(4Cr) DSC402(4Cr) DSC403(4Cr) DSC404(2Cr) 14 Credits	DSE401 (4cr) 4 Credits	Research Methodology RM401(4cr)  4 Credits	--	--	--	--	22		
	VIII	DSC451(4Cr) DSC452(4Cr) DSC453(4Cr) DSC454(2Cr) 14 Credits	DSE451 (4cr) 4 Credits	--	--	--	--	OJT451(4Cr) 4 Credits	22		
<b>Total Credits</b>		<b>DSC/DSE=Major =88</b>		<b>DSM=Minor: 24+8+4 RM=36</b>		<b>GE/OE =08</b>	<b>V-06+S- 06=12</b>	<b>AEC(ENG+MIL)-08 +IKS-2+ VEC-4=14</b>	<b>(CC-06+FP/CEP - 04+OJT-08=18</b>	176	176

**Exit option: B.Com. Honors**

4 (6.0)	VII	DSC401(4Cr) DSC402(4Cr) DSC404(2Cr) 10 Credits	DSE401 (4cr) 4 Credits	Research Methodology RM401(4cr)  4 Credits	--	--	--	Research Project (Field Work/Survey) RP401(4Cr) 4 Credits	22	44
	VIII	DSC451(4Cr) DSC452(4Cr) DSC454(2Cr) 10 Credits	DSE451 (4cr) 4 Credits	---	--	--	--	Research Project/Dissertation RP451(8Cr) 8 Credits	22	
<b>Total Credits</b>		<b>DSC/DSE=Major=80</b>		<b>DSM=Minor: 24+8+4 RM=36</b>		<b>GE/OE =08</b>	<b>V-06+S- 06=12</b>	<b>AEC(ENG+MIL)-08 +IKS-2+ VEC-4=14</b>	<b>(CC-06+FP/CEP- 04+ OJT-04+RP-12)=26</b>	176

**Exit option: B.Com. Honors with Research**

<ol style="list-style-type: none"> <li>1. DSC: Department/Discipline Specific Core(Major) (92/84)</li> <li>2. DSE: Department/ Discipline Specific Elective (Major)(16)</li> <li>3. DSM: Discipline Specific Minor (20)</li> <li>4. GE/OE: Generic/Open Elective (08)</li> <li>5. VSEC: Vocational Skill and Skill Enhancement Course</li> <li>6. VSC: Vocational Skill Courses (08)</li> <li>7. SEC: Skill Enhancement Courses (06)</li> <li>8. AEC: Ability Enhancement courses(08)</li> </ol>	<ol style="list-style-type: none"> <li>9. MIL: Modern Indian languages (08)</li> <li>10. IKS: Indian Knowledge System (02)</li> <li>11. VEC: Value Education Courses (04)</li> <li>12. OJT: On Job Training:(Internship/Apprenticeship) (08)</li> <li>13. FP/ CS: Field Projects/ Case Study (04)</li> <li>14. CC: Co-Curricular Courses(04)</li> <li>15. RP: Research Project/Dissertation (12)</li> <li>16. RM: Research Methodology(04)</li> </ol>
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## B.Com. I Year: Semester I (Level 4.5)

w.e.f. Revised in Academic Year 2026 – 2027 (As per NEP-2020)

### Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
<b>Opt.1 Discipline Specific Core (DSC)Major</b>	<b>CCOMCT1101</b>	<b>Financial Accounting-I</b>	<b>04</b>	<b>--</b>	<b>04</b>	<b>--</b>	<b>04</b>
<b>Opt.2 Discipline Specific Minor 1(DSM)</b>	<b>CCOMMT1101</b>	<b>Business Economics-I</b>	<b>04</b>	<b>--</b>	<b>04</b>	<b>--</b>	<b>04</b>
<b>Opt.3 Discipline Specific Minor 2(DSM)</b>	<b>CCOMMT1102</b>	<b>Business Statistics</b>	<b>04</b>	<b>-</b>	<b>04</b>	<b>-</b>	<b>04</b>
<b>Generic Elective 1 (Only Students of other Disciplines can opt anyone)</b>	<b>CCOMGE1101</b>	<b>Business Communication-I</b>	<b>02</b>	<b>-</b>	<b>02</b>	<b>-</b>	<b>02</b>
	<b>CCOMGE1102</b>	<b>Accounting for Everyone-I</b>					
	<b>CCOMGE1103</b>	<b>Principles of Banking-I</b>					
<b>Skill Enhancement Course-SEC (Any one)</b>	<b>CCOMSC1101</b>	<b>Application of IT in Business</b>	<b>--</b>	<b>04</b>	<b>--</b>	<b>02</b>	<b>02</b>
	<b>CCOMSC1102</b>	<b>Advertising Skills</b>					
	<b>CCOMSC11XX</b>	<b>UGC-Vocational Courses(For Approved Colleges)</b>					
	<b>--</b>	<b>SWAYAM/NPTEL</b>					
<b>Ability Enhancement Course (AEC)</b>	<b>--</b>	<b>Compulsory English</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
<b>Indian Knowledge System (IKS)</b>	<b>--</b>	<b>Indian Knowledge System</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
<b>Co-Curricular Courses (CC)</b>	<b>--</b>	<i>(NCC/NSS/Sports/Culture/HealthWellness/YogaEducation/Fitness)</i>	<b>--</b>	<b>04</b>	<b>--</b>	<b>02</b>	<b>02</b>
<b>Total</b>			<b>18</b>	<b>08</b>	<b>18</b>	<b>04</b>	<b>22</b>

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. Revised in Academic Year 2026 – 2027 (As per NEP-2020)

**Examination Scheme**

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			Continuous and Comprehensive Assessment (CCA or CA)	Semester End Assessment (SEA)	Continuous and Comprehensive Assessment (CCA or CA)	Semester End Assessment (SEA)	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT1101	Financial Accounting-I	40	60	-	--	100
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT1101	Business Economics-I	40	60	-	--	100
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1102	Business Statistics	40	60	-	-	100
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1101	Business Communication-I	20	30	-	-	50
	CCOMGE1102	Accounting for Everyone-I					
	CCOMGE1103	Principles of Banking-I					
Skill Enhancement Course (SEC) (Any one)	CCOMSC1101	Application of IT in Business	--	--	20	30	50
	CCOMSC1102	Advertising Skills					
	CCOMSC11XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	20	30	-	--	50
Indian Knowledge System (IKS)	--	Indian Knowledge System	20	30	-	--	50
Co-Curricular Courses (CC)	--	(NCC/NSS/Sports/Culture/Health Wellness/YogaEducation/Fitness)	--	--	20	30	50
<b>Total</b>			<b>180</b>	<b>270</b>	<b>40</b>	<b>60</b>	<b>550</b>

**NOTE:**

1. Learner must pass (with minimum 40%marks) separately in CCA and SEA
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. **Revised in Academic Year 2026 – 2027 (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	CCOMCT1151	Financial Accounting-II	04	--	04	--	04
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT1151	Business Economics-II	04	--	04	--	04
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1152	Business Statistics and Mathematics	04	-	04	-	04
Generic Elective 2 (Only Students of other Disciplines can opt anyone)	CCOMGE1151	Business Communication-II	02	-	02	-	02
	CCOMGE1152	Accounting for Everyone-II					
	CCOMGE1153	Principles of Banking-II					
Skill Enhancement Course(SEC) (Any one)	CCOMSC1151	Computerized Accounting-Tally	--	04	--	02	02
	CCOMSC1152	Salesmanship Skills					
	CCOMSC11XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC)	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CCOMAC11XX	UGC-Vocational Courses(For Approved Colleges)					
Value Education Courses (VEC)	--	Constitution of India	02	--	02	--	02
Co-Curricular Courses (CC)	--	(NCC/NSS/Sports/Culture/HealthWell Iness/YogaEducation/Fitness)	--	04	--	02	02
<b>Total</b>			<b>18</b>	<b>08</b>	<b>18</b>	<b>04</b>	<b>22</b>

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

**B.Com. I Year: Semester II (Level 4.5)**  
w.e.f. **Revised in Academic Year 2026 – 2027 (As per NEP-2020)**

**Examination Scheme**

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			Continuous and Comprehensive Assessment (CCA or CA)	Semester End Assessment (SEA)	Continuous and Comprehensive Assessment (CCA or CA)	Semester End Assessment (SEA)	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT1151	Financial Accounting-II	40	60	-	--	100
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT1151	Business Economics-II	40	60	-	--	100
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1152	Business Statistics and Mathematics	40	60	-	-	100
Generic Elective 2 (Only Students of other Disciplines can opt anyone)	CCOMGE1151	Business Communication-II	20	30	-	-	50
	CCOMGE1152	Accounting for Everyone-II					
	CCOMGE1153	Principles of Banking-II					
Skill Enhancement Course(SEC) (Any one)	CCOMSC1151	Computerized Accounting-Tally	--	--	20	30	50
	CCOMSC1152	Salesmanship Skills					
	CCOMSC11XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC)	--	Modern Indian Language (MIL) OR	20	30	--	---	50
	CCOMAC11XX	UGC-Vocational Courses(For Approved Colleges)					
Value Education Courses (VEC)	--	Constitution of India	20	30	--	---	50
Co-Curricular Courses (CC)	--	(NCC/NSS/Sports/Culture/Health/Wellness/Yoga Education /Fitness)	--	--	20	30	50
<b>Total</b>			<b>180</b>	<b>270</b>	<b>40</b>	<b>60</b>	<b>550</b>

**NOTE: 1. Learner must pass (with minimum 40%marks) separately in CCA and SEA**

**2. 1 Credit = 25 Marks, Weekly 1 hour (60 min.) for Theory & 2 hours (120 min.) for practical.**

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



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**(Revised 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 2026 – 2027**  
(Revised Credit Framework and Structure w.e.f. 2026-2027)  
**(As per NEP-2020)**



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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2026-2027 (As per NEP-2020)

**Course Title: Financial Accounting-I**

**Discipline Specific Core (DSC) Major**

**Course Code: CCOMCT1101**

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

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
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		<b>Introduction to Financial Accounting</b>	10
	1.1	Meaning and definition of accounting, objectives of accounting.	
	1.2	Types of Accounts, Rules of Accounts, Accounting Cycle	
	1.3	Accounting Concepts and Conventions, Difference between Capital and Revenue Expenditure and Receipts	
	1.4	Accounting Standards (AS): -Meaning and Scope; AS-1 Disclosure to Accounting Policies; AS-6 Depreciation Accounting; AS-9 Revenue Recognition; AS-10 Accounting for Fixed Assets	
2.0		<b>Subsidiary Books</b>	12
	2.1	Meaning, Need and Types of Subsidiary Books	
	2.2	Advantages of Subsidiary Book, Distinction between Principal Book and Subsidiary Book	

	<b>2.3</b>	Cash Book- Meaning, Petty Cash Book and Numerical Problems	
	<b>2.4</b>	Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Received Book, Bills Payable Book, Journal Proper with Numerical problems	
<b>3.0</b>		<b>Rectification of Errors</b>	<b>08</b>
	<b>3.1</b>	Meaning, need and procedure of Rectification of Errors	
	<b>3.2</b>	Types of Errors	
	<b>3.3</b>	Before preparing Trial Balance	
	<b>3.4</b>	After preparing the Trial Balance	
<b>4.0</b>		<b>Final Account of Sole Trading Concern</b>	<b>15</b>
	<b>4.1</b>	Financial Statements: Trading and Profit and Loss Account and Balance Sheet	
	<b>4.2</b>	Preparation of Trading and Profit and Loss Account and Balance Sheet	
	<b>4.3</b>	Adjustments: Meaning and Treatment	
	<b>4.4</b>	Numerical Problems on Final Accounts	
<b>5.0</b>		<b>Consignment Accounts</b>	<b>15</b>
	<b>5.1</b>	Meaning-Consignment, Consignor, Consignee	
	<b>5.2</b>	Goods consigned at Cost Price and Invoice Price	
	<b>5.3</b>	Types of commission- Abnormal Loss, Valuation of stock- creation of stock reserve	
	<b>5.4</b>	Numerical accounting problems on Consignment.	
		Total	<b>60</b>

### **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 18<sup>th</sup> 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 6<sup>th</sup> Edition
9. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32<sup>nd</sup> 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 11<sup>th</sup> Edition (2013)

### **Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:**

- 1.**Two Tests:** There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

### **Semester End Assessment (SEA) 60 Marks for 4 Credit Course:**

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
- 4.Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)**

**Course Title: Business Economics-I**

**Discipline Specific Minor 1 (DSM)**

**Course Code: CCOMMT1101**

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

**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		<b>Introduction to Business Economics</b>	12
	1.1	Meaning, Definitions and Characteristics of Micro Economics and Macro Economics	
	1.2	Meaning, Definitions and Characteristics of Business Economics;	
	1.3	Significance/Importance of Business Economics;	
	1.4	Nature and Scope of Business Economics;	

<b>2.0</b>		<b>Theory of Consumer's Behaviour-I</b>	<b>13</b>
	<b>2.1</b>	Demand: Law of Demand;	
	<b>2.2</b>	Elasticity of Demand; Types of Elasticity of Demand: Price, Income and Cross; Methods of Measurement of Price Elasticity of Demand.	
	<b>2.3</b>	Determinants of Price Elasticity of Demand;	
	<b>2.4</b>	Practical Application/Importance of Elasticity of Demand.	
<b>3.0</b>		<b>Theory of Consumer's Behaviour-II</b>	<b>13</b>
	<b>3.1</b>	Utility Analysis; Features of Utility; Types of Utility; Relationship between Total Utility and Marginal Utility.	
	<b>3.2</b>	The Law of Diminishing Marginal Utility;	
	<b>3.3</b>	Significance of the Law of Diminishing Marginal Utility	
	<b>3.4</b>	Indifference Curve Analysis; and Properties of Indifference Curve;	
<b>4.0</b>		<b>Theory of Production</b>	<b>12</b>
	<b>4.1</b>	Production Function; Law of Variable Proportions	
	<b>4.2</b>	Laws of Returns to Scale	
	<b>4.3</b>	Economies and Diseconomies of Scale	
	<b>4.4</b>	Iso Quant Curve Analysis; Properties of Iso Quant Curve	
<b>5.0</b>		<b>Theory of Costs</b>	<b>10</b>
	<b>5.1</b>	Different Cost Concepts	
	<b>5.2</b>	Determinants of Costs.	
	<b>5.3</b>	Short Run Cost Curves: TFC, TVC, TC, AFC, AVC, AC and MC	
	<b>5.4</b>	Long Run Cost Curves: LAC and LMC	
		Total	<b>60 Hrs</b>

### 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', Chandralok Prakashan, Kanpur.

### Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1. **Two Tests:** There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

### Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
4. .Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)

**Course Title: Business Statistics**

**Discipline Specific Minor 2 (DSM)**

**Course Code: CCOMMT1102**

<b>Course Prerequisites:</b>	Basic knowledge of statistics, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	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.
<b>Course Outcomes:</b>	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		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
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		<b>Introduction to Business Statistics</b>	10
	1.1	Introduction, definitions of statistics, origin and history of statistics;	
	1.2	Nature, scope and limitations of statistics;	
	1.3	Importance of Business Statistics;	
	1.4	Concept of data, types of data-Primary and Secondary data, tools of primary data collection-Questionnaire, schedules, and interview.	
2.0		<b>Presentation of Data by Diagrams and Graphs</b>	12
	2.1	Introduction, data presentation techniques;	
	2.2	Objects o diagram, rules and importance of diagrammatic presentation; types of diagrams and limitations of diagrams	

	2.3	Graphs-Introduction, types of graphs and usage of graphs.	
3.0		<b>Measures of Central Tendency</b>	
	3.1	Meaning and concept of central tendency, averages;	14
	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		<b>Measures of Dispersion</b>	
	4.1	Meaning and concepts of dispersion;	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; Skewness-meaning and definition- Numerical problems.	
5.0		<b>Correlation Analysis</b>	12
	5.1	Meaning, definition & types of correlation; Variables, types of variables;	
	5.2	Karl Pearson's Coefficient of correlation;	
	5.3	Probable error;	
	5.4	Numerical Problems.	
		<b>Total</b>	<b>60 Hrs</b>

#### Reference Books:

- 1) S.C. Gupta, **Fundamentals of Statistics, 10<sup>th</sup> Edition, Himalaya Publishing House, New Delhi, 2022**
- 2) Dr. B.N. Gupta, **Business Statistics, 1<sup>st</sup> Edition, Sahitya Bhavan Publishing House, Agra, 2022**
- 3) S.C. Gupta and Indra Gupta, **Business Statistics, Himalaya Publishing House, 2<sup>nd</sup> Edition, 2013**
- 4) S.M. Shukla and S.P. Sahai, **Business Statistics, 1<sup>st</sup> Edition, Sahitya Bhavan Publishing House, Agra, 2023.**
- 5) Dr. Maroti Kachave & Dr. Ashok Kalam, **Business Statistics, 1<sup>st</sup> 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**
- 8) डॉ. बी. जी. खटाळ, सांख्यिकीय पद्धती, प्रशांत Publication, जळगाव

#### Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1. **Two Tests:** There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

#### Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
4. Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)

**Course Title: Business Communication-I**

(Generic/Open Elective)

**Course Code: CCOMGE1101**

<b>Course Prerequisites:</b>	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To develop communication skills among students
	2. To support personality development
	3. To enhance writing, speaking, and interview skills
	4. To build a foundation for professional and academic communication
<b>Course Outcomes:</b>	1. CO1: Understand and explain basic concepts and processes of communication
	2. CO2: Identify and overcome barriers in communication
	3. CO3: Apply effective communication strategies in different business contexts
	4. CO4: Develop oral presentation and modern communication skills

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 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		<b>Introduction to Business Communication</b>	08
	1.1	Introduction, Definitions, and Nature of Communication	
	1.2	Objectives and Importance of Communication	
	1.3	Basic Forms and Process of Communication	
2.0		<b>Corporate Communication Networks</b>	08
	2.1	Formal and Informal Communication Networks	
	2.2	Barriers to Communication	

	<b>2.3</b>	Methods to Improve Communication	<b>08</b>
<b>3.0</b>		<b>Effective Business Communication</b>	<b>08</b>
	<b>3.1</b>	Meaning and Definition of Effective Communication	
	<b>3.2</b>	Need and Importance of Effective Business Communication	
	<b>3.3</b>	Principles of Effective Communication	
<b>4.0</b>		<b>Types of Communication</b>	<b>06</b>
	<b>4.1</b>	Types of Communication: Oral & Written Communication	
	<b>4.2</b>	Distinction between written and oral communication.	
	<b>4.3</b>	Guidelines for: Speech, Group Discussion, Seminar & Mock Interview	
		<b>Total</b>	<b>30 hrs</b>

**ReferenceBooks:**

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

**Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:**

1. **Two Tests:** There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

**Semester End Assessment (SEA) 30 Marks for 2 Credit Course:**

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
4. Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)**

**Course Title: Accounting for Everyone-I**

**(Generic/Open Elective)**

**Course Code: CCOMGE1102**

<b>Course Prerequisites:</b>	Basic knowledge of transaction and its recording, firm visit, Boards, Lecture Hall.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>To make the students be acquainted with the principles of accounting.</li> <li>To make the students be acquainted with the Double Entry System of Book-Keeping.</li> <li>To make the students be acquainted with the Preparation of Journal,</li> <li>To make the students be acquainted with the Preparation of. Subsidiary Book</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>Students will be acquainted with the principles of accounting.</li> <li>Students will be acquainted with the Double Entry System of Book-Keeping.</li> <li>Students will be acquainted with the Preparation of Journal,</li> <li>Students will be acquainted with the Preparation of. Subsidiary Books.</li> </ol>

**Course Teaching and Evaluation Scheme**

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>						<b>Total Marks</b>
<b>Credits</b>		<b>Teaching Hrs</b>		<b>Continuous and Comprehensive Assessment (CCA or CA)</b>				<b>Semester End Assessment (SEA)</b>		
<b>Theory</b>	<b>Practical</b>	<b>Theory</b>	<b>Practical</b>	<b>Two Tests (Each Test of 5 Marks)</b>	<b>Assignments/Oral/Presentation/GD Etc. (Marks)</b>	<b>Attendance (Marks)</b>	<b>Total (Marks)</b>	<b>Theory</b>	<b>Practical</b>	
<b>02</b>	<b>--</b>	<b>30</b>	<b>--</b>	<b>10</b>	<b>06</b>	<b>04</b>	<b>20</b>	<b>30</b>	<b>--</b>	<b>50</b>

**Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topics</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>Introduction to Accounting</b>	<b>05</b>
	1.1	Accounting: Meaning, Definitions & Scope,	
	1.2	Functions of Accounting;	
	1.3	Objectives of Accounting: Book-Keeping	
<b>2.0</b>		<b>Double Entry System</b>	<b>05</b>
	2.1	Double Entry System - Advantages,	
	2.2	Factors common to every business,	
	2.3	Types of accounts and Accounting Rules.	
<b>3.0</b>		<b>Journal Book</b>	<b>10</b>
	3.1	Journal Book - Meaning and Definitions	

	3.2	Preparation of Journal	
	3.3	Problems on Journal Entries.	
<b>4.0</b>		<b>Subsidiary Books</b>	<b>10</b>
	4.1	Subsidiary Books: Meaning and Need	
	4.2	Types of Subsidiary Books	
	4.3	Preparation of Subsidiary Books: Cash Book with single column only	
<b>Total</b>			<b>30</b>

#### 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 18<sup>th</sup> 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 6<sup>th</sup> Edition.
9. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32<sup>nd</sup> Edition.

#### Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

- 1.**Two Tests:** There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

#### Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
- 4.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)**

**Course Title: Principles of Banking-I**  
(Generic/Open Elective)

**Course Code: CCOMGE1103**

<b>Course Prerequisites:</b>	Basic knowledge of banking and financial system, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	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 basic functions, role and significance of banks in India. 4. To make students acquainted with the bank account opening and cash deposit and withdrawal.
<b>Course Outcomes:</b>	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 the basic functions, role and significance of banks in India 4. Students will be acquainted with the bank account opening and cash deposit and withdrawal.

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

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>						
<b>Credits</b>		<b>Teaching Hrs</b>		<b>Continuous and Comprehensive Assessment (CCA or CA)</b>				<b>Semester End Assessment (SEA)</b>		<b>Total Marks</b>
<b>Theory</b>	<b>Practical</b>	<b>Theory</b>	<b>Practical</b>	<b>Two Tests (Each Test of 5 Marks)</b>	<b>Assignments/Oral/Presentation/GD Etc. (Marks)</b>	<b>Attendance (Marks)</b>	<b>Total (Marks)</b>	<b>Theory</b>	<b>Practical</b>	
<b>02</b>	<b>--</b>	<b>30</b>	<b>--</b>	<b>10</b>	<b>06</b>	<b>04</b>	<b>20</b>	<b>30</b>	<b>--</b>	<b>50</b>

### **Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>Introduction to Banking</b>	<b>07</b>
	<b>1.1</b>	Meaning and definitions of bank,	
	<b>1.2</b>	Need & Importance of banking;	
	<b>1.3</b>	Primary Functions of Banks	
<b>2.0</b>		<b>Indian Banking System</b>	<b>07</b>
	<b>2.1</b>	Brief history and structure,	
	<b>2.2</b>	Types of Banks,	

	<b>2.3</b>	Role of Banking in India.	
<b>3.0</b>		<b>Banking Operations I</b>	<b>08</b>
	<b>3.1</b>	Types of Bank Deposits Accounts;	
	<b>3.2</b>	Types of Loans Accounts ,	
	<b>3.3</b>	Procedure of bank account opening; KYC Procedures;	
<b>4.0</b>		<b>Banking Operations II</b>	<b>08</b>
	<b>4.1</b>	Use of ATM, Debit card & Credit card, Cash Deposit and Withdrawal Slips , Passbook, e-wallets.	
	<b>4.2</b>	Types of cheques and Crossing of Cheques, Demand Draft,	
	<b>4.3</b>	RTGS, NEFT, Aadhar Enabled Banking ,	
		<b>Total</b>	<b>30 Hrs</b>

### Reference Books:

1. Bharti V. Pathak, Indian Financial System, 4<sup>th</sup> Edition, Pearson Publication, Chennai, 2018
2. M.Y. Khan, Indian Financial System, 11<sup>th</sup> 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, 1<sup>st</sup> Edition, HSRA Publication, Mumbai, 2021

### Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1. **Two Tests:** There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

### Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
4. Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)

**Course Title: Application of IT in Business**

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1101**

<b>Course Prerequisites:</b>	Basic knowledge of computers and internet applications.
<b>Course Objectives:</b>	To develop practical skills in the use of Information Technology for business operations.
	To familiarize students with computer systems and emerging digital technologies.
	To provide hands-on training in word processing, spreadsheets, and presentation software.
	To enhance digital competency for academic and professional applications.
<b>Course Outcomes:</b>	Understand the fundamentals of Information Technology and its business applications.
	Operate computer systems and utilize digital tools effectively.
	Create and manage business documents, spreadsheets, and presentations.
	Apply IT skills to solve business and organizational problems.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 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	<b>Fundamentals of Information Technology</b>		14
	1.1	Data, Information, Knowledge and Information Technology.	
	1.2	Components of Information Technology and Business Applications of IT.	
	1.3	Computer System: Characteristics, Types and Components.	
	1.4	Memory, Programming Languages, Input and Output Devices.	
	<b>Skill Outcome:</b> Students will be able to identify computer components, explain IT concepts, and apply IT tools in business environments.		
	<b>Business Document Management using MS Word</b>		
	2.1	Introduction to Word Processing and Features of MS Word.	

2.0	2.2	Creating, Editing, Saving and Managing Documents.	16
	2.3	Text Formatting, Paragraph Formatting and Page Setup.	
	2.4	Headers, Footers, Bullets, Numbering, Columns and Tables.	
	<b>Skill Outcome:</b> Students will be able to create, edit, format and manage professional business documents using MS Word.		
3.0	<b>Spreadsheet Applications using MS Excel</b>		16
	3.1	Introduction to Spreadsheet Concepts and Features of MS Excel.	
	3.2	Creating Worksheets, Entering and Editing Data.	
	3.3	Cell Formatting, Formulae and Basic Calculations.	
	3.4	Sorting, Filtering, Charts and Data Analysis Tools.	
<b>Skill Outcome:</b> Students will be able to prepare business spreadsheets, perform calculations, analyze data, and generate charts using MS Excel.			
4.0	<b>Business Presentations using MS PowerPoint</b>		14
	4.1	Introduction to MS PowerPoint and Business Presentations.	
	4.2	Creating and Designing Professional Slides.	
	4.3	Inserting Text, Images, Audio, Video and Other Objects.	
	4.4	Animation, Slide Transitions and Presentation Delivery Techniques.	
<b>Skill Outcome:</b> Students will be able to design and deliver effective business presentations using multimedia and presentation tools.			
<b>Total</b>			<b>60 Hrs</b>

### Reference Books:

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

### Continuous Assessment (CA) – 20 Marks

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 – VSC) 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. I Year: Semester I (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2026-2027 (As per NEP-2020)**

**Course Title: Advertising Skills**

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1102**

<b>Course Prerequisites:</b>	Basic knowledge of marketing and advertising, observation and communication skills..
<b>Course Objectives:</b>	1. To develop professional competencies in advertising planning, execution, and evaluation.
	2. To equip students with practical skills in advertising media selection and campaign management.
	3. To enhance creativity in advertising message development and budget preparation.
	4. To familiarize students with emerging digital advertising platforms and industry practices.
<b>Course Outcomes:</b>	1. Analyze advertising requirements and develop effective advertising strategies.
	2. Select appropriate advertising media and design media plans for different target audiences.
	3. Create persuasive advertising content and prepare advertising budgets.
	4. Apply digital advertising tools and evaluate the effectiveness of advertising campaigns.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 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		<b>Fundamentals of Advertising</b>	14
	1.1	Concept, Nature, Scope and Functions of Advertising.	
	1.2	Objectives, Need and Significance of Advertising in Business.	
	1.3	Types and Classification of Advertising.	
	1.4	Consumer Response and Impact of Advertising on Sales and Brand Building.	
	<b>Skill Outcome:</b> Students will be able to identify advertising objectives, analyze consumer behavior, and assess the contribution of advertising to brand development and sales growth.		
2.0		<b>Advertising Media and Media Planning</b>	14
	2.1	Advertising Media: Concept, Characteristics and Importance.	

	<b>2.2</b>	Traditional and Digital Advertising Media.	
	<b>2.3</b>	Media Planning, Scheduling and Media Selection Strategies.	
	<b>2.4</b>	Advertising Agencies: Structure, Functions and Client Relationship Management.	
	<b>Skill Outcome:</b> Students will be able to evaluate various advertising media, prepare media plans, and coordinate effectively with advertising agencies.		
<b>3.0</b>		<b>Advertising Message Design and Budgeting</b>	
	<b>3.1</b>	Advertising Message: Concept, Appeals and Message Development Process.	
	<b>3.2</b>	Advertising Copy: Elements, Layout and Copywriting Techniques.	
	<b>3.3</b>	Broadcast, Print and Direct Marketing Advertising Copies.	
	<b>3.4</b>	Advertising Budget: Methods, Determinants and Budget Allocation.	
	<b>Skill Outcome:</b> Students will be able to design persuasive advertising messages, develop advertising copies for different media, and prepare advertising budgets using suitable methods.		<b>16</b>
<b>4.0</b>		<b>Digital and Contemporary Advertising Practices</b>	
	<b>4.1</b>	Social Media Advertising and Email Marketing.	
	<b>4.2</b>	Video Advertising, Display Advertising and Mobile Advertising.	
	<b>4.3</b>	Personalized Advertising, Influencer Marketing and Content Marketing.	
		Online Advertising Analytics, Benefits and Emerging Trends in Advertising.	
	<b>Skill Outcome:</b> Students will be able to create digital advertising campaigns, utilize online advertising platforms, and evaluate campaign performance using contemporary advertising tools and analytics.		<b>16</b>
		<b>Total</b>	<b>60 Hrs</b>

### Reference Books:

1. William D. Wells, Sandra Moriarty, Nancy Mitchell, Charles Wood, Advertising and IMC Principles and Practice, 11<sup>th</sup> 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, 6<sup>th</sup> Revised Edition, New Delhi, 2015
4. P. Saravanavel & S. Sumathi, Advertising and Salesmanship, 1<sup>st</sup> Edition, Margham Publication, Chennai, 2010
5. N.K. Sahni & Meenu Gupta, Advertising and Sales Management Text & Cases, 1<sup>st</sup> Edition, Kalyani Publishers, Ludhiana, 2015

### Continuous Assessment (CA) – 20 Marks

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 – VSC) 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. I Year: Semester I (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2026-2027 (As per NEP-2020)

**Course Title: Income Tax Law – I (UGCTPP-I)**

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

**Skill Enhancement Course (SEC)**

**Course Code:CCOMSC1103**

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

<b>Course Prerequisites:</b>	Basic knowledge of Accounting, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To understand the basic and important terms related to Income Tax
	2. To acquire practical oriented knowledge of various provisions of Income Tax
	3. To attain the ability to solve the problems in computation of Income from Salary
	4. To attain practical knowledge of compliance related to Residential Status of Person
	5. To acquire application-oriented skill for computing Income from House Property
<b>Course Outcomes:</b>	1. Student will be able to apply various provisions to perform tax computations
	2. Student will be able to ensure the compliance of provisions of Residential Status
	3. Student will be skilled to compute the taxable salary of individual
	4. Student will attain the set of skills in computing the Income from House Property
	5. Student will be practically able to handle the exemptions under Income Tax Act

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 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		<b>Introduction to Income Tax: (Practical)</b>	14
	1.1	Basic Concepts of Income Tax & its practical approach, Important Terms of Income Tax Act.	

	<b>1.2</b>	Practical Approach of Concept of Previous Year & Assessment Year	
	<b>1.3</b>	Exempted Incomes under Section 10 and its practical examples.	
<b>2.0</b>		<b>Residential Status &amp; Scope of Total Income: (Practical)</b>	
	<b>2.1</b>	Meaning of Residential Status	<b>12</b>
	<b>2.2</b>	Determination of Residential Status of Individual, HUF, Firm, and Company	
	<b>2.3</b>	Scope of Total Income on the basis of Residential Status: A Practical Approach.	
<b>3.0</b>		<b>Income from Salary: (Practical)</b>	
	<b>3.1</b>	Salary, Allowances and Perquisites: Concept and Computation.	<b>20</b>
	<b>3.2</b>	Computation of Allowances: Taxable Allowances, Partly Taxable Allowance and Exempted Allowances	
	<b>3.3</b>	Perquisites: Rent Free Accommodation, Free Meal and Motor Car, Numerical Problems on Income from Salary with Deductions Section 16	
<b>4.0</b>		<b>Income from House Property: (Practical)</b>	
	<b>4.1</b>	Basis of Charge & Conditions for Chargeability of House Property Income Its Computation.	<b>14</b>
	<b>4.2</b>	Computation of Income from House Property Situated outside India	
	<b>4.3</b>	Computation of Income from House Property with Deductions u/s 24	
		<b>Total</b>	<b>60 Hours</b>

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

**Reference Books:**

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

**Continuous Assessment (CA) – 20 Marks**

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 – VSC) 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. I Year: Semester I (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2026-2027 (As per NEP-2020)

**Course Title: Basics of Foreign Trade (UGCFT-I)**

**UGC Vocational Course- Foreign Trade**

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1104**

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

<b>Course Prerequisites:</b>	This course introduces students to the basic concepts of foreign trade, international business practices, trade policies, balance of payments, tariff and non-tariff barriers, foreign exchange management, and multinational corporations. The course is designed to develop practical understanding of international trade through real-life examples, activities, case studies, and skill-based learning.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. Students will be able to Understand the concept, importance, and scope of foreign trade in the global economy.</li> <li>2. Students will be able to Distinguish between domestic trade and international trade through practical examples.</li> <li>3. Students will be able to Familiarize themselves with India's foreign trade policy and export-import environment</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. The students will be acquainted with meaning of Trade practically.</li> <li>2. The students will be acquainted with practical knowledge of various types of Trade</li> <li>3. The students will able to get knowledge of foreign exchange</li> </ol>

**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 5 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		<b>Introduction to Foreign Trade (Practical)</b>	<b>14</b>
	1.1	Introduction and Meaning of Trade	
	1.2	Nature of Foreign Trade	
	1.3	Difference Between Domestic & International Trade	
2.0		<b>Trade Policies and Balance of Payment (Practical)</b>	<b>14</b>

	<b>2.1</b>	New Foreign Trade Policy & Its Objectives	
	<b>2.2</b>	Major Problems of India's Export Sector	
	<b>2.3</b>	Meaning & Components of Balance of Payment	
<b>3.0</b>		<b>Tariff and Non-Tariff Barrier (Practical)</b>	<b>18</b>
	3.1	Types of Tariffs and Non-tariff Barrier	
	3.2	Quotas- Its Classifications	
	3.3	Foreign Exchange Management	
<b>4.0</b>		<b>Multinational Corporations (Practical)</b>	<b>14</b>
	4.1	Meaning & Features of MNC's	
	4.2	Advantages & Disadvantages of MNC's	
	4.3	Meaning & Features of LDC's	
		<b>Total</b>	<b>60 Hours</b>

#### **Reference Books:**

- International Economics by D.M. Mithani, Himalaya Publishing House Mumbai.
- International Trade & Export Management by Francis Cherunilam, Himalaya Publishing House
- International Marketing Management by R.L. Varshney and B.Bhattacharyya, Sultan Chand & Sons
- International Business by P.Subba Rao, Himalaya Publishing House, Mumbai.

#### **Continuous Assessment (CA) – 20 Marks**

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 – VSC) 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. I Year: Semester I (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2026-2027 (As per NEP-2020)

**Course Title: OFFICE AUTOMATION (UGCCA-I)**

UGC Vocational Course- Computer Application

Skill Enhancement Course (SEC)

**Course Code: CCOMSC1105**

(Note: It is alternative to Skill Enhancement Course (SEC) & applicable to the college where UGC Vocational Course- Computer Application is approved by the UGC)

<b>Course prerequisites:</b>	Ability to use a computer for routine academic or professional tasks.
<b>Course Objectives</b>	1. To Understand the concepts and applications of office automation tools.
	2. To Develop proficiency in word processing, spreadsheets, and presentations.
	3. To Learn to manage and organize office data efficiently.
	4. To Apply communication and collaboration tools in a professional environment.
	5. To Improve productivity through the effective use of office automation software.
<b>Course Outcomes</b>	1. Create and format professional documents using word processing software.
	2. Perform data analysis and calculations using spreadsheet applications.
	3. Design and deliver effective presentations using presentation tools.
	4. Utilize office automation tools for communication, collaboration, and data management.
	5. Demonstrate improved workplace productivity through the integration of office automation applications.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 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
<b>1.0</b>		<b>Microsoft Word</b>	
	<b>1.1</b>	Introduction to MS Word, Word Interface, Creating and Saving Documents	<b>07</b>
	<b>1.2</b>	Text Editing and Formatting, Paragraph Formatting, Page Setup	
	<b>1.3</b>	Tables, Images, Mail Merge, Headers & Footers, Printing Documents	
<b>2.0</b>		<b>Microsoft Excel</b>	
	<b>2.1</b>	Introduction to MS Excel, Worksheets and Workbooks, Data Entry	<b>07</b>
	<b>2.2</b>	Formulas and Functions, Cell Referencing, Data Formatting	
	<b>2.3</b>	Charts and Graphs, Sorting and Filtering, Data Analysis Tools	
<b>3.0</b>		<b>Microsoft PowerPoint</b>	
	<b>3.1</b>	Introduction to MS PowerPoint, Creating and Managing Slides	<b>10</b>
	<b>3.2</b>	Themes, Templates, Multimedia Objects, SmartArt	
	<b>3.3</b>	Animations, Transitions, Slide Show Settings, Presentation Delivery	
<b>4.0</b>		<b>Microsoft Access</b>	
	<b>4.1</b>	Introduction to Database Concepts and MS Access Environment	<b>06</b>
	<b>4.2</b>	Creating and Managing Tables, Relationships, and Queries	
	<b>4.3</b>	Forms and Reports, Data Validation, Database Maintenance and Security	
		<b>Total</b>	<b>30 Hrs</b>

### **Reference Books:**

1. Microsoft Office 365 & Office 2021 All-in-One For Dummies – Peter Weverka, Wiley Publications.
2. Microsoft Office 2019 Step by Step – Joan Lambert and Curtis Frye, Microsoft Press.

### **Continuous Assessment (CA) – 20 Marks**

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 – VSC) 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**



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**(Revised 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 2026 – 2027**

(Revised Credit Framework and Structure w.e.f. 2026-2027)

**(As per NEP-2020)**



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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2026-2027 (As per NEP-2020)**

**Course Title: Financial Accounting-II**

**Discipline Specific Core (DSC) Major**

**Course Code: CCOMCT1151**

<b>Course prerequisites:</b>	Basics knowledge of Accounting, Classroom, Black boards, E-Materials, Books etc.
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>To enable the students to understand accounting under Hire Purchase System and Instalment Purchase System</li> <li>To enable the students to identify the main causes for difference between bank statement balance and the passbook balance.</li> <li>To enable the students to understand and compute the amount of claim for loss of stock policy and loss of profit</li> <li>To enable the students to understand co-operative act and preparation of financial statement of Co-operative society.</li> </ol>
<b>Course Outcomes</b>	<ol style="list-style-type: none"> <li>Students will be able to understand accounting under Hire Purchase System and Instalment Purchase System.</li> <li>Students will be able to identify the main causes for difference between bank statement balance and the passbook balance.</li> <li>Students will be able to understand and compute the amount of claim for loss of stock policy and loss of profit</li> <li>Students will be able to understand co-operative act and preparation of final accounts of Co-operative society.</li> </ol>

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
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		<b>Hire Purchase Systems and Instalment Purchase System</b>	12
	1.1	Meaning and features of Hire Purchase System and Instalment Purchase System;	
	1.2	Accounting Problems on Hire Purchase System only;	
	1.3	Difference between Hire Purchase System and Instalment Purchase System.	
2.0		<b>Joint Venture Accounting</b>	10
	2.1	Meaning and need of Joint Venture	
	2.2	Co-Venture- Meaning and need	

	<b>2.3</b>	Numerical Problems	
<b>3.0</b>		<b>Insurance Claim</b>	<b>15</b>
	<b>3.1</b>	Meaning and types of insurance claim,	
	<b>3.2</b>	Calculations of claims under loss of stock policy and loss of profit policy only.	
	<b>3.3</b>	Application of average clause and numerical problems.	
<b>4.0</b>		<b>Final Accounts of Co-operative Society.</b>	<b>15</b>
	<b>4.1</b>	Meaning and features of Co-operative societies under co-operative act.	
	<b>4.2</b>	Preparation of Final Accounts of Co-operative societies;	
	<b>4.3</b>	Adjustments: Numerical Problems on Final Accounts	
<b>5.0</b>		<b>Recent Trends in Accounting.</b>	<b>08</b>
	<b>4.1</b>	Trends and Techniques in modern Accounting	
	<b>4.2</b>	Data Analytics and Accounting in the cloud	
	<b>4.3</b>	AI and Accounting	
		Total	<b>60</b>

### **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 18<sup>th</sup> 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 6<sup>th</sup> Edition
9. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32<sup>nd</sup> 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 11<sup>th</sup> Edition

### **Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:**

- 1.**Two Tests:** There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

### **Semester End Assessment (SEA) 60 Marks for 4 Credit Course:**

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
- 4.Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)

**Course Title: Business Economics-II**

**Discipline Specific Minor 1 (DSM)**

**Course Code: CCOMMT1151**

<b>Course Prerequisites:</b>	Basic knowledge of Economics, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students be acquainted with cost function and cost behaviour in business.
	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.
<b>Course Outcomes:</b>	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.
	5. The students will able to apply economic reasoning to solve business problems.

**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		<b>Theory of Product Pricing-I</b>	12
	2.1	Perfect Competition: Meaning and Definition;	
	2.2	Characteristics of Perfect Competition;	
	2.3	Short Run and Long Run Equilibrium of Firm in Perfect Competition.	
	2.4	Price and Output Determination under Perfect Competition	
2.0		<b>Theory of Product Pricing-II</b>	10
	2.1	Monopoly: Meaning and Definition	
	2.2	Characteristics of Monopoly;	
	2.3	Price Discrimination,	

	2.4	Comparison Between Monopoly and Perfect Competition.	
3.0		<b>Theory of Product Pricing-III</b>	14
	3.1	Monopolistic Competition: Features of Monopolistic Competition;	
	3.2	Short Run & Long Run Equilibrium of Firm in Monopolistic Competition.	
	3.3	Differences Between Monopolistic Competition and Perfect Competition.	
	3.4	Oligopoly: Characteristics of Oligopoly.	
4.0		<b>Theory of Factor Pricing-I</b>	12
	4.1	Concept of Rent: Ricardian Theory of Rent;	
	4.2	Modern Theory of Rent.	
	4.3	Concept of Wages: Marginal Productivity Theory of Wages;	
	4.4	Modern Theory of Wages.	
5.0		<b>Theory of Factor Pricing-II</b>	12
	5.1	Concept of Interest: Loanable Funds Theory of Interest;	
	5.2	Liquidity Preference Theory of Interest;	
	5.3	Concept of Profit: Uncertainty Bearing Theory of Profit;	
	5.4	Innovation Theory of Profit	
		<b>Total</b>	<b>60 Hrs</b>

### 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' , Chandralok Prakashan, Kanpur.

### Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1. **Two Tests:** There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

### Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
4. Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)

**Course Title: Business Mathematics & Statistics**

**Discipline Specific Minor 2 (DSM)**

**Course Code: CCOMMT1152**

<b>Course Prerequisites:</b>	Basic knowledge of statistics & mathematics, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	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.
<b>Course Outcomes:</b>	1. Students will be acquainted with the concepts of regression analysis.
	2. Students will be able to understand the application of index numbers in business operations.
	3. Students will be acquainted with the concept o matrices, its types and use in business operations.
	4. Students will be able to understand the techniques o business forecasting through the concepts of probability.
	5. Students will be able to perform the arithmetical operations like Ratios. Interest and Discount.

**Course Structure: Teaching and Evaluation**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
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		<b>Regression Analysis</b>	10
	1.1	Meaning and Concepts of Regression	
	1.2	Regression Equations,	
	1.3	Regression Coefficients, Relation between Coefficient of Correlation and Regression	
	1.4	Numerical Problems	
2.0		<b>Index Numbers</b>	12
	2.1	Meaning, definition and need of Index Numbers;	

	2.2	Problems involved in construction of Index Numbers;	
	2.3	Price & Quantity index numbers; weighted Index Numbers	
	2.4	Laspayer's, Paasche's and Fisher's Ideal Index Numbers; Time Reversal Test & Factor Reversal Test; Numerical problems	
3.0		<b>Matrices</b>	
	3.1	Meaning and definition of matrix;	12
	3.2	Types and significance of matrix;	
	3.3	Addition, Subtraction and Multiplication theorems of matrices;	
	3.4	Numerical problems.	
4.0		<b>Permutations, Combinations &amp; Probability</b>	
	4.1	Meaning & definition of Permutations and Combinations, Concept of probability;	14
	4.2	Permutations when all the objects are distinct, Permutations when all the objects are not distinct objects, Permutation of things not all different Concept of Events, types of events, sample space;	
	4.3	Addition & Multiplication laws of probability;	
	4.4	Numerical problems.	
5.0		<b>Arithmetical Operations in business</b>	12
	5.1	Ratios, Variations and Proportions	
	5.2	Simple and Compound interest	
	5.3	Commission, Brokerage, Discount	
	5.4	Numerical Problems	
		<b>Total</b>	<b>60 Hrs</b>

#### Reference Books:

1. S.C. Gupta, Fundamentals of Statistics, 10<sup>th</sup> Edition, Himalaya Publishing House, New Delhi, 2022
2. Dr. B.N. Gupta, Business Statistics, 1<sup>st</sup> Edition, Sahitya Bhavan Publishing House, Agra, 2022
3. S.C. Gupta and Indara Gupta, Business Statistics, Himalaya Publishing House, 2<sup>nd</sup> Edition, 2013
4. S.M. Shukla and S.P. Sahai, Business Statistics, 1<sup>st</sup> Edition, Sahitya Bhavan Publishing House, Agra, 2023

#### Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1. **Two Tests:** There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

#### Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
4. Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)

**Course Title: Business Communication-II**

(Generic/Open Elective)

**Course Code: CCOMGE1151**

<b>Course Prerequisites:</b>	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To enhance communication for professional purposes
	2. To prepare students for job-related communication
	3. To develop formal writing and speaking skills
	4. To train students in business correspondence and trade-related communication
<b>Course Outcomes:</b>	CO1: Draft employment applications, resumes, and formal documents
	CO2: Apply listening, speaking, and interview skills effectively
	CO3: Compose professional business letters and office correspondence
	CO4: Communicate effectively in import-export trade scenarios

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 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
<b>1.0</b>		<b>Job Application &amp; Resume</b>	<b>08</b>
	<b>1.1</b>	Job Application – Types, Format, and Key Points	
	<b>1.2</b>	Resume and CV Writing – Structure and Presentation	
	<b>1.3</b>	Writing Job Application in Government and Private Sector	
<b>2.0</b>		<b>Soft Skills</b>	
	<b>2.1</b>	Listening Skills – Principles, Types,	
	<b>2.2</b>	Speaking Skills – Principles, Verbal & Non-Verbal Aspects,	

	<b>2.3</b>	Interview Skills – Preparing and Appearing for Job Interview	<b>08</b>
<b>3.0</b>		<b>Business Letters</b>	<b>08</b>
	<b>3.1</b>	Introduction to Business Letters – Types and Importance	
	<b>3.2</b>	Principles and Functions of Business Letters	
	<b>3.3</b>	Structure and Physical Layout of Letters	
<b>4.0</b>		<b>Business &amp; Office Communication</b>	<b>06</b>
	<b>4.1</b>	Office Memo, Enquiry Letter, Purchase Order	
	<b>4.2</b>	Request Letter, Sales Letter,	
	<b>4.3</b>	Telecommunication – Mobile, Fax, Email, Video Conferencing	
		<b>Total</b>	<b>30 hrs</b>

**ReferenceBooks:**

7. D. D. Singhal, “Business Communication”, Ramesh Book Depo Jaipur.
8. Rajendrapal, “Essential of Business Communication”, Sultan Chand & Son, New Delhi
9. Dr. P. L. Pardesi, “Communication Skills”, Nirali Publication, Pune.
10. Varinder Kumar, “Business Communication”, Kalyani Publication, Ludhiyana.
11. H.S. Patange; “Business Communication” Nikita Publication, Latur.
12. C S Rayudu, “Communication” Himalaya Publishing House, New Delhi.

**Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:**

- 1. Two Tests:** There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
- 2. Assignments/Oral/Presentation/GD Etc:** It is for 06 marks covering entire syllabus must be given. It should be students’ centric and an attempt should be made to make it more meaningful, interesting, and innovative.
- 3. Attendance:** 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

**Semester End Assessment (SEA) 30 Marks for 2 Credit Course:**

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
4. Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)

**Course Title: Accounting for Everyone-II**

(Generic/Open Elective)

**Course Code: CCOMGE1152**

<b>Course Prerequisites:</b>	Basic knowledge of transaction and its recording, firm visit, Boards, Lecture Hall.
<b>Course Objectives:</b>	1. To make the students be acquainted with the principles of accounting. 2. To make the students be acquainted with the Double Entry System of Book-Keeping. 3. To make the students be acquainted with the Preparation of Ledger and Trial balance 4. To make the students be acquainted with the Preparation of. Final accounts
<b>Course Outcomes:</b>	1. Students will be acquainted with the principles of accounting. 2. Students will be acquainted with the Double Entry System of Book-Keeping. 3. Students will be acquainted with the Preparation of Ledger and Trial balance 4. Students will be acquainted with the Preparation of. Final accounts.

**Course Teaching and Evaluation Scheme**

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>						
<b>Credits</b>		<b>Teaching Hrs</b>		<b>Continuous and Comprehensive Assessment (CCA or CA)</b>				<b>Semester End Assessment (SEA)</b>		<b>Total Marks</b>
<b>Theory</b>	<b>Practical</b>	<b>Theory</b>	<b>Practical</b>	<b>Two Tests (Each Test of 5 Marks)</b>	<b>Assignments/Oral/Presentation/GD Etc. (Marks)</b>	<b>Attendance (Marks)</b>	<b>Total (Marks)</b>	<b>Theory</b>	<b>Practical</b>	
02	--	30	--	10	06	04	20	30	--	50

**Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topics</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>Ledger Book</b>	<b>05</b>
	1.1	Ledger- Meaning and Definitions of Ledger & Ledger Account	
	1.2	Distinguish between Journal and Ledger,	
	1.3	Posting Ledger Entries and Preparation of Ledger Book from Journal Book	
<b>2.0</b>		<b>Trial Balance</b>	<b>05</b>
	2.1	Trial Balance- Meaning and Definition of Trial Balance	

	2.2	Classification of Errors,	
	2.3	Preparation of Trial Balance	
<b>3.0</b>		<b>Final Accounts-I</b>	<b>10</b>
	3.1	Final Accounts: Meaning and Definitions, Purpose	
	3.2	Trading and Profit & Loss Account- Specimen Form ( Sole Trading Concern /Proprietor)	
	3.3	Balance Sheet-, Specimen Format( Sole Trading Concern /Proprietor)	
<b>4.0</b>		<b>Final Accounts II</b>	<b>10</b>
	4.1	Trial Balance and Adjustments	
	4.2	Preparation of Final Accounts ( Sole Trading Concern /Proprietor)	
	4.3	Problems and Solution of Final Accounts.	
<b>Total</b>			<b>30</b>

### 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 18<sup>th</sup> 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 6<sup>th</sup> Edition.
9. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32<sup>nd</sup> Edition.

### Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1. **Two Tests:** There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

### Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
4. Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)

**Course Title: Principles of Banking-II**

(Generic/Open Elective)

**Course Code: CCOMGE1153**

<b>Course Prerequisites:</b>	Basic knowledge of banking and financial system, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	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. 4. To make students understand the significance, role and functions of NBFI.
<b>Course Outcomes:</b>	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. 4. Students will be able to understand the significance of role and functions of NBFI.

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

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>						
<b>Credits</b>		<b>Teaching Hrs</b>		<b>Continuous and Comprehensive Assessment (CCA or CA)</b>				<b>Semester End Assessment (SEA)</b>		<b>Total Marks</b>
<b>Theory</b>	<b>Practical</b>	<b>Theory</b>	<b>Practical</b>	<b>Two Tests (Each Test of 5 Marks)</b>	<b>Assignments/Oral/Presentation/GD Etc. (Marks)</b>	<b>Attendance (Marks)</b>	<b>Total (Marks)</b>	<b>Theory</b>	<b>Practical</b>	
<b>02</b>	<b>--</b>	<b>30</b>	<b>--</b>	<b>10</b>	<b>06</b>	<b>04</b>	<b>20</b>	<b>30</b>	<b>--</b>	<b>50</b>

### **Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>Types of Banks</b>	<b>07</b>
	<b>1.1</b>	Private vs Public Banks, Central Bank,	
	<b>1.2</b>	Commercial Banks, Cooperative Banks,	
	<b>1.3</b>	Nationalized Banks, Scheduled Banks,	
<b>2.0</b>		<b>Reserve Bank of India (RBI)</b>	<b>07</b>
	<b>2.1</b>	Introduction and brief history of RBI;	

	2.2	Objectives and organizational structure of RBI;	
	2.3	Role & Functions of RBI	
3.0		<b>Commercial Banks in India</b>	
	3.1	Meaning and concept of Commercial Banks;	08
	3.2	Need, Significance and role of commercial banks;	
	3.3	Functions of Commercial Banks	
4.0		<b>Non-Banking Financial Institutions.</b>	
	4.1	Meaning of Non-Banking Financial Institutions.	08
	4.2	Role & Functions of Non-Banking Financial Institutions	
	4.3	Examples of Non-Banking Financial Institutions	
		<b>Total</b>	<b>30 Hrs</b>

### Reference Books:

1. Bharti V. Pathak, Indian Financial System, 4<sup>th</sup> Edition, Pearson Publication, Chennai, 2018
2. M.Y. Khan, Indian Financial System, 11<sup>th</sup> 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, 1<sup>st</sup> Edition, HSRA Publication, Mumbai, 2021

### Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1. **Two Tests:** There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. **Assignments/Oral/Presentation/GD Etc:** It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. **Attendance:** 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

### Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3. Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teertha Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)**

**Course Title: Computerized Accounting -Tally**

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1151**

<b>Course Prerequisites:</b>	Basic knowledge of accounting principles and computer operations..
<b>Course Objectives:</b>	1. To develop practical skills in computerized accounting using Tally software.
	2. To enable students to create and manage accounting and inventory records electronically.
	3. To train students in recording business transactions and generating financial reports.
	4. To enhance employability in accounting, taxation, and finance-related professions.
<b>Course Outcomes:</b>	1. Understand the concepts and applications of computerized accounting.
	2. Create and manage companies, ledgers, and inventory records in Tally.
	3. Record accounting and inventory transactions using Tally software.
	4. Generate, analyze, and interpret accounting reports and financial statements.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 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	<b>Fundamentals of Computerized Accounting and Tally (Practical)</b>		14
	1.1	Concept, Importance, Features, Advantages and Limitations of Computerized Accounting.	
	1.2	Difference between Manual Accounting and Computerized Accounting.	
	1.3	Introduction to Tally and Business Applications of Tally.	
	1.4	Company Creation, Alteration, Features and Configuration in Tally.	
	<b>Skill Outcome:</b> Students will be able to create and manage accounting and inventory masters required for business operations.		
2.0	<b>Accounting and Inventory Masters in Tally(Practical)</b>		

	<b>2.1</b>	Creation, Display and Alteration of Ledger Accounts and Groups.	<b>14</b>
	<b>2.2</b>	Creation and Management of Stock Items.	
	<b>2.3</b>	Units of Measurement: Creation and Management.	
	<b>2.4</b>	Stock Groups and Stock Categories: Creation, Display and Alteration.	
	<b>Skill Outcome:</b> Students will be able to create and manage accounting and inventory masters required for business operations.		
<b>3.0</b>	<b>Accounting and Inventory Transactions(Practical)</b>		<b>20</b>
	<b>3.1</b>	Accounting Vouchers: Meaning, Features and Types.	
	<b>3.2</b>	Inventory Vouchers: Meaning, Features and Types.	
	<b>3.3</b>	Recording Accounting Transactions through Voucher Entry.	
	<b>3.4</b>	Recording Inventory Transactions and Journal Entries in Tally.	
<b>Skill Outcome:</b> Students will be able to record day-to-day business transactions accurately using accounting and inventory vouchers in Tally.			
<b>4.0</b>	<b>Financial Reports and Data Management(Practical)</b>		<b>12</b>
	<b>4.1</b>	Preparation and Display of Day Book, Cash Book, Purchase Register and Sales Register.	
	<b>4.2</b>	Ledger Reports, Statement of Accounts and Journal Register.	
	<b>4.3</b>	Trial Balance, Profit & Loss Account and Balance Sheet.	
	<b>4.4</b>	Backup, Restore, Import, Export and E-mailing of Reports.	
<b>Skill Outcome:</b> Students will be able to generate financial statements, prepare accounting reports, and manage accounting data securely.			
<b>Total</b>			<b>60 Hrs</b>

### 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) – 20 Marks

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 – VSC) 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2026-2027 (As per NEP-2020)**

**Course Title: Salesmanship Skills**

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1152**

<b>Course Prerequisites:</b>	Basic knowledge of marketing, communication skills, and observation skills.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>To develop professional selling and salesmanship skills among students.</li> <li>To enhance interpersonal, communication, and customer relationship skills.</li> <li>To familiarize students with buying motives and consumer behaviour.</li> <li>To prepare students for careers in sales, marketing, retailing, and customer service.</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>Demonstrate effective selling and salesmanship techniques.</li> <li>Apply personal selling skills in different business situations.</li> <li>Analyze consumer buying motives and purchasing behaviour.</li> <li>Build customer relationships and improve sales performance.</li> </ol>

**Course Teaching and Evaluation Scheme**

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>						
<b>Credits</b>		<b>Teaching Hrs</b>		<b>Continuous and Comprehensive Assessment (CCA or CA)</b>				<b>Semester End Assessment (SEA)</b>		<b>Total Marks</b>
<b>Theory</b>	<b>Practical</b>	<b>Theory</b>	<b>Practical</b>	<b>Two Tests (Each Test of 5 Marks)</b>	<b>Assignments/Oral/Presentation/GD Etc. (Marks)</b>	<b>Attendance (Marks)</b>	<b>Total (Marks)</b>	<b>Theory</b>	<b>Practical</b>	
--	02	--	60	10	06	04	20	--	30	50

**Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>	<b>Fundamentals of Salesmanship(Practical)</b>		<b>16</b>
	<b>1.1</b>	Meaning, Definition, Nature and Importance of Salesmanship.	
	<b>1.2</b>	Objectives and Scope of Salesmanship.	
	<b>1.3</b>	Modern Concept and Types of Salesmen.	
	<b>1.4</b>	Qualities, Skills and Ethics of a Successful Salesperson.	
	<b>Skill Outcome:</b> Students will be able to identify the qualities of an effective salesperson and apply professional salesmanship principles in business situations.		
<b>2.0</b>	<b>Personal Selling and Selling Process(Practical)</b>		<b>16</b>
	<b>2.1</b>	Meaning, Nature and Characteristics of Personal Selling.	

	2.2	Importance and Objectives of Personal Selling.	
	2.3	Personal Selling versus Salesmanship.	
	2.4	Process and Types of Personal Selling.	
	<b>Skill Outcome:</b> Students will be able to perform the personal selling process effectively and communicate with customers professionally.		
<b>3.0</b>	<b>Buying Motives and Customer Decision Making(Practical)</b>		
	3.1	Meaning, Definition, Characteristics and Importance of Buying Motives.	
	3.2	Types of Buying Motives.	
	3.3	Consumer Market and Industrial Market.	
	3.4	Consumer Buying Decision Process.	
	<b>Skill Outcome:</b> Students will be able to identify customer needs, analyze buying motives, and influence purchase decisions ethically.		<b>14</b>
<b>4.0</b>	<b>Consumer Behaviour and Sales Effectiveness(Practical)</b>		
	4.1	Meaning, Definition, Nature and Scope of Consumer Behaviour.	
	4.2	Types of Consumers and Customer Profiles.	
	4.3	Internal and External Factors Influencing Consumer Behaviour.	
	4.4	Theories of Consumer Behaviour and Their Application in Selling.	
	<b>Skill Outcome:</b> Students will be able to understand consumer behaviour patterns and apply customer-oriented selling strategies to enhance sales effectiveness.		<b>14</b>
		<b>Total</b>	<b>60Hrs</b>

### ReferenceBooks:

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

### Continuous Assessment (CA) – 20 Marks

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 – VSC) 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2026-2027 (As per NEP-2020)

**Course Title: Income Tax Law – II (UGCTPP-II)**

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

**Skill Enhancement Course (SEC)**

**Course Code:CCOMSC1153**

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

<b>Course Prerequisites:</b>	Basic knowledge of Accounting, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To attain the ability to solve the problems in computation of Income from Business or Profession 2. To attain the ability to solve the problems in computation of Income from Capital Gain 3. To attain the ability to solve the problems in computation of Income from other sources
<b>Course Outcomes:</b>	1. Student will be able to attain the ability to solve the problems in computation of Income from Business or Profession 2. Student will be able to attain the ability to solve the problems in computation of Income from Capital Gain 3. Student will be able to attain the ability to solve the problems in computation of Income from other sources

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 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		<b>Computation of Income from Business: (Practical)</b>	12
	1.1	Allowable Incomes & Allowable Expenses.	
	1.2	Computation of Income from Business	
	1.3	Problems on Computation of Income from Business	

<b>2.0</b>		<b>Computation of Income from Profession: (Practical)</b>	
	<b>2.1</b>	Allowable Incomes & Allowable Expenses.	<b>12</b>
	<b>2.2</b>	Computation of Income from Profession	
	<b>2.3</b>	Problems on Computation of Income from Profession	
<b>3.0</b>		<b>Computation of Income from Capital Gain: (Practical)</b>	
	<b>3.1</b>	Short Term and Long-Term Capital Gain,	<b>18</b>
	<b>3.2</b>	Computation of Short-Term Capital Gain,	
	<b>3.3</b>	Computation of Long-Term Capital Gain	
<b>4.0</b>		<b>Computation of Income from Other Sources: (Practical)</b>	
	<b>4.1</b>	Income from Other Sources: Meaning and Concept	<b>18</b>
	<b>4.2</b>	Taxable & Non-taxable incomes under this head	
	<b>4.3</b>	Computation of Income from Other Sources	
		<b>Total</b>	<b>60 Hours</b>

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

**Reference Books:**

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

**Continuous Assessment (CA) – 20 Marks**

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 – VSC) 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2026-2027 (As per NEP-2020)

**Course Title: Soft Skills (UGCFT-II)**

**UGC Vocational Course-Foreign Trade**

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1154**

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

<b>Course Prerequisites:</b>	This version better supports the practical components as Basic communication skills, willingness to participate in practical activities such as group discussions, presentations, role plays, and teamwork, along with familiarity with learning resources and digital tools.
<b>Course Objectives:</b>	1. To understand the practical and important terms related to Soft Skills
	2. To acquire understanding oriented knowledge of Soft Skills
	3. To attain the ability to solve the problems in Business with the help of Soft Skills
	4. To gather the knowledge of Soft Skill related to Communicate with persons
	5. To acquire application-oriented Soft skill for the business development
<b>Course Outcomes:</b>	1. Student will be able to apply various provisions to perform business activities
	2. Student will be able to ensure the Soft skill for Personality Development
	3. Student will be skilled to Develop the Business with Soft Skills
	4. Student will attain the set of skills in performing the best in organization
	5. Student will be practically able to handle the circumstances in business effectively

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
	20		60	10	06	04	20		30	50

**Course Content**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction and Aspects of Soft Skill (Practical)</b>	
	1.1	Introduction and Aspects of Soft Skills	

	<b>1.2</b>	Effective Communication Skills	<b>14</b>
	<b>1.3</b>	Classification of Communication	
<b>2.0</b>		<b>Business Communication Skills (Practical)</b>	<b>14</b>
	<b>2.1</b>	Meaning and Types of Listening Skills	
	<b>2.2</b>	Principles of Business Writing	
	<b>2.3</b>	Types of Business Writing	
<b>3.0</b>		<b>Business Reporting Skills (Practical)</b>	<b>18</b>
	<b>3.1</b>	Meaning of Business Letters- Format and Style, Types of Business Letters	
	<b>3.2</b>	Meaning of Business Reports, Types of Business Reports, Strategies for Business Report Writing	
	<b>3.3</b>	Evaluation and Organization of Data, Structure of Report & Report Style, Group Communication Skills	
<b>4.0</b>		<b>Planning for Presentation (Practical)</b>	<b>14</b>
	<b>4.1</b>	Leadership Skills, Group Discussion, Meeting Management	
	<b>4.2</b>	Adaptability & Work Ethics, Advanced Speaking Skills, Oral Presentation	
	<b>4.3</b>	Speeches & Debates, Patterns & Methods of Presentation	
		<b>Total</b>	<b>60 Hours</b>

### Reference Books:

- Butterfield, Jeff. Soft Skills for Everyone. New Delhi:- Cengage Learning.2010
- Chauhan, G.S. and Sangeeta Sharma. Soft Skills. New Delhi: Wiley.2016
- Holtz, Shel. Corporate Conversations. New Delhi: PHI.2007
- Kumar, Sanajy and Pusp Lata. Communication Skills. New Delhi

### Continuous Assessment (CA) – 20 Marks

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 – VSC) 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2026-2027 (As per NEP-2020)

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

**UGC Vocational Course-Computer Application**

**Skill Enhancement Course (SEC)**

**Course Code:CCOMSC1155**

(Note: It is alternative to Skill Enhancement Course (SEC) & applicable to the college where UGC Vocational Course-Computer Application is approved by the UGC)

<b>Course prerequisites:</b>	A basic understanding of computers and data organization concepts is recommended for <i>RDBMS</i> .
<b>Course Objectives</b>	1. To provide practical knowledge of creating and managing relational databases using Oracle.
	2. To enable students to design database tables and establish relationships among them.
	3. To develop hands-on skills in writing SQL queries for data retrieval, insertion, updating, and deletion.
	4. To train students in applying normalization techniques and database constraints for efficient database design.
	5. To introduce database optimization techniques such as indexes, views, and sequences through practical exercises.
<b>Course Outcomes</b>	1. Create and manage database tables using Oracle SQL commands.
	2. . Perform data manipulation operations such as INSERT, UPDATE, DELETE, and SELECT on database tables.
	3. Design normalized databases and implement primary keys, foreign keys, and integrity constraints.
	4. Develop SQL queries using functions, grouping, joins, subqueries, and set operators to generate meaningful reports.
	5. Implement indexes, views, and sequences to improve database performance and manage data efficiently.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theor y	Practic al	Theor y	Practical	Two Tests (Each Test of 5 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
<b>1.0</b>		<b>Introduction and Basic Concepts</b>	
	<b>1.1</b>	Structure of DBMS, Users of DBMS, Advantages and Disadvantages of DBMS.	<b>07</b>
	<b>1.2</b>	Relational Database: Attributes and domains, tuples relations and their schemes	
	<b>1.3</b>	Oracle and Client server technology, Data manipulation in DBMS	
<b>2.0</b>		<b>Table creation and manipulation</b>	
	<b>2.1</b>	Two dimensional matrix creation, Insertion of data into tables	<b>07</b>
	<b>2.2</b>	viewing data in the tables, deletion operation, updating the contents of tables	
	<b>2.3</b>	modifying the structure of tables, renaming tables, destroying tables	
<b>3.0</b>		<b>Manipulation of Data</b>	
	<b>3.1</b>	Computation on table data, oracle dual table, sysdate, oracle functions	<b>10</b>
	<b>3.2</b>	Grouping of data form tables, Manipulating dates, Subqueries	
	<b>3.3</b>	Study of the clauses : Union, Intersect, Minus	
<b>4.0</b>		<b>SQL Performance Tuning</b>	
	<b>4.1</b>	Indexes, RowID	<b>06</b>
	<b>4.2</b>	Views	
	<b>4.3</b>	Sequences	
		<b>Total</b>	<b>30 Hrs</b>

### **Reference Books:**

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

### **Continuous Assessment (CA) – 20 Marks**

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 – VSC) 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2026-2027 (As per NEP-2020)

**Course Title: Fundamentals of GST (UGCTPP-III)**

UGC Vocational Course-Tax Procedure & Practice

Ability Enhancement Course (AEC)

**Course Code:CCOMAC1151**

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

<b>Course prerequisites:</b>	Basic Knowledge of Indirect Tax system and application Goods and Service Tax (GST) in India.
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. To acquire the basic understanding the goods and services tax law and ensuring the application of GST at glance.</li> <li>2. To acquire understanding the principles underlying the Indirect Taxation Statutes</li> <li>3. To acquire understanding regarding Uses of Goods and Services Tax at the various level of organisation and at nations policy.</li> <li>4. To acquire understanding to identify and analyse the procedural aspects under different applicable statutes related to indirect taxation.</li> </ol>
<b>Course Outcomes</b>	<ol style="list-style-type: none"> <li>1. Explain the Concept of GST and need for GST in India</li> <li>2. Understand taxability and provisions of GST.</li> <li>3. Explain the provisions related to determination of Time, Value and Place of Supply under GST</li> <li>4. Describe the relevant terms in relation to Input Tax Credit</li> </ol>

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 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		<b>Introduction to Indirect Tax</b>	08
	1.1	Introduction to Indirect Taxation system in India	
	1.2	Types of Indirect Taxes	
	1.3	Evolution of GST in India	

<b>2.0</b>		<b>Basics of Goods and Services Tax</b>	<b>07</b>
	<b>2.1</b>	Overview of GST and Constitutional Framework of GST	
	<b>2.2</b>	Various Definitions and Features of GST	
	<b>2.3</b>	Rates under GST	
<b>3.0</b>		<b>Concept of Supply</b>	<b>08</b>
	<b>3.1</b>	What does Supply means under GST law?	
	<b>3.2</b>	Inclusions and Exclusions from Supply	
	<b>3.3</b>	Composite and Mixed Supply	
<b>4.0</b>		<b>Taxable Events under GST</b>	<b>07</b>
	<b>4.1</b>	Time of Supply under GST	
	<b>4.2</b>	Place of Supply under GST	
	<b>4.3</b>	Value of Supply under GST	
		<b>Total Teaching Hours</b>	<b>30</b>

**Books for References:**

- 1. R.K. Jain- Centax's GST Law Manual**
- 2. GST by Sahitya Bhawan Publications**
- 3. Rakesh Garg-GST Law Manual**
- 4. Dr. H. C. Mehrotra- Goods and Service Tax**

**Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:**

- 1. Two Tests:** There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
- 2. Assignments/Oral/Presentation/GD Etc:** It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
- 3. Attendance:** 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

**Semester End Assessment (SEA) 30 Marks for 2 Credit Course:**

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
3. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
4. Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teerth Marathwada University, Nanded**  
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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 2026-2027 (As per NEP-2020)

**Course Title: International Human Resource Development (UGCFT-III)**

**UGC Vocational Course-Foreign Trade**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1152**

(Note: It is alternative to Ability Enhancement Course (AEC) & applicable to the college where UGC Vocational Course-Foreign Trade is approved by the UGC)

<b>Course Prerequisites:</b>	Basic knowledge of Human Resource, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To understand the basic and important terms related to Human Resource
	2. To acquire understanding oriented knowledge of various Trainings
	3. To attain the ability to understand problem solving in training
	4. To gather the knowledge of employee training methods
	5. To acquire application-oriented Leadership Skills
<b>Course Outcomes:</b>	1. Student will be able to apply various aspects of HR Development
	2. Student will be able to ensure the concept of Management development
	3. Student will be skilled to team building
	4. Student will attain the Qualities of Leadership Skills
	5. Student will be practically able to handle the Employees

**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 5 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

**Course Content**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Development of Human Resource-I</b>	07
	1.1	Basic Concept & Meaning of Human Resource	
	1.2	Concept of Training, Importance and Benefits	
	1.3	Types of Training Methods	
2.0		<b>Development of Human Resource-II</b>	

	<b>2.1</b>	Evaluation of Training Programs	<b>06</b>
	<b>2.2</b>	Steps in Evaluation of Training Programs	
	<b>2.3</b>	Learning and its importance	
<b>3.0</b>		<b>Training and Development</b>	<b>10</b>
	<b>3.1</b>	Concept and Need of Management Development	
	<b>3.2</b>	Updating Employee Skill	
	<b>3.3</b>	Retaining and motivating employees	
<b>4.0</b>		<b>Transmitting learning into action</b>	<b>07</b>
	<b>4.1</b>	Transaction analysis	
	<b>4.2</b>	Team building and its features	
	<b>4.3</b>	Concept of Leader and its Qualities	
		<b>Total</b>	<b>30 Hours</b>

#### Reference Books:

- Performance and Reward Management, YCMOU University, Nashik
- Introduction to HRM, ICFAI, Hyderabad
- Daily newspapers like Business Standard & Business Line
- Periodicals like MBA Review & HRM Review

#### Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

**1. Two Tests:** There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.

**2. Assignments/Oral/Presentation/GD Etc:** It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.

**3. Attendance:** 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

#### Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.

2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).

3. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.

4. Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.



**Swami Ramanand Teerth Marathwada University, Nanded**  
(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 2026-2027 (As per NEP-2020)

**Course Title: Programming in C(UGCCA-III)**

**UGC Vocational Course-Computer Application**

**Ability Enhancement Course (AEC)**

**Course Code:CCOMAC1153**

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

<b>Course Prerequisites:</b>	Basic knowledge of Computer, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To Provide an exposure to problem solving
	2. To improve the logic through Programming
	3. To Develop Knowledge of Basic Computer Programming
	4. To Develop an ability to design, implement and evaluate a computer-based system to meet desire needs
	5. To acquire application-oriented soft skill for the business development
<b>Course Outcomes:</b>	1. Student will be able to understand the logic building used in Programming
	2. Student will be able to Apply Code reusability with Functions
	3. Student will be able to manage I/O operations in their C Program
	4. Develop conditional and iterative statement to Write C Program
	5. Exercise user defined data types including Structures & Union to solve Problems

### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

### Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction to C</b>	07
	1.1	History of C	
	1.2	Tokens in C Language	

	<b>1.3</b>	Structure of C Program with Simple Program	
<b>2.0</b>		<b>The Decision making &amp; Looping Statement</b>	
	<b>2.1</b>	If, If-Else and Nested If-Else Statement	<b>06</b>
	<b>2.2</b>	While, Do-While & For Loop	
	<b>2.3</b>	Switch, Break, Continue	
<b>3.0</b>		<b>Arrays and Function</b>	
	<b>3.1</b>	Array in C Language	<b>10</b>
	<b>3.2</b>	Functions and Pointer in C Language	
	<b>3.3</b>	Storage Classes in C language	
<b>4.0</b>		<b>Strings Structure &amp; Union</b>	
	<b>4.1</b>	String & String Function in C	<b>07</b>
	<b>4.2</b>	Structure in C Language	
	<b>4.3</b>	Union in C Language	
		<b>Total</b>	<b>30 Hours</b>

#### Reference Books:

- Programming in ANSI C – By E. Balguru Samy (TMH)
- Let Us C – By Yeshwant Kanetkar (BPB)
- Programming with C – By Byron Gotterfred (TMH)
- Turbo C/C++ The Complete Reference – By H. Schild.

#### Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

**1. Two Tests:** There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.

**2. Assignments/Oral/Presentation/GD Etc:** It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.

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#### Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

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