



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

'ज्ञानतीर्थ', विष्णुपुरी, नांदेड - ४३१ ६०६ (महाराष्ट्र राज्य) भारत

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

'Dnyanteerth', Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA

Established on 17th September, 1994, Recognized By the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'B++' grade

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वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत राष्ट्रीय शैक्षणिक धोरण-२०२० नुसार पदवी तृतीय वर्षाचे अभ्यासक्रम शैक्षणिक वर्ष २०२६-२७ पासून लागू करण्याबाबत.

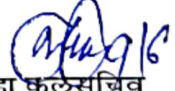
प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २२ एप्रिल २०२६ रोजी संपन्न झालेल्या मा.विद्यापरिषद बैठकीतील विषय क्र.१०/६४-२०२६ च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील राष्ट्रीय शैक्षणिक धोरण-२०२० नुसार पदवी तृतीय वर्षाचे अभ्यासक्रम शैक्षणिक वर्ष २०२६-२७ पासून लागू करण्यास मा.विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील बी.कॉम, बी.बी.ए. तृतीय वर्षाचे खालील विषयाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२६-२७ पासून लागू करण्यात येत आहे.

| | |
|----|--|
| 01 | B.Com III Year (General) |
| 02 | B.Com III Year Banking & Insurance |
| 03 | B.Com III Year Accounting & Taxation |
| 04 | B.Com III Year Management & Entrepreneurship |
| 05 | B.B.A III Year (Affiliated College) |

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या 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/२०२६-२७/५२
दिनांक : ०८.०६.२०२६


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



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

B.Com. III Year (Accounting & Taxation)

Semester V & VI (Level 5.5)

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic year 2026-2027

(As per NEP-2020)

B.Com. III Year (Accounting & Taxation): Semester V (Level 5.5)**w.e.f. Academic Year 2026-2027 (As per NEP -2020)****Teaching Scheme**

| Course Type | Course Code | Course Title | Teaching Hours/Week | | Credit Assigned | | |
|--|-------------|---|---------------------|-----------|-----------------|-----------|-------|
| | | | Theory | Practical | Theory | Practical | Total |
| Discipline Specific Core (DSC) (Major) | CAATCT1301 | Advanced Accounting-I | 04 | .. | 04 | .. | 04 |
| | CAATCT1302 | Accounting for Management- I | 04 | .. | 04 | .. | 04 |
| | CAATCT1303 | Indian Economy | 02 | .. | 02 | .. | 02 |
| Discipline Specific Core (DSC/IKS) | CAATIK1301 | Indian Business Trade and Economic Heritage | 02 | .. | 02 | .. | 02 |
| Discipline Specific Elective (DSE). (Any One) | CAATSE1301 | Goods & Service Tax - I | 04 | .. | 04 | .. | 04 |
| | CAATSE1302 | Leadership Strategy | | | | | |
| | ... | SWAYAM/NPTEL | | | | | |
| Vocational Skill Course (VSC) (Any One) | CAATVC1301 | Applied Tax Skills-I | .. | 04 | .. | 02 | 02 |
| | CAATVC1302 | Soft Skills | | | | | |
| | ... | SWAYAM/NPTEL | | | | | |
| Field Project (FP) | CAATFP1301 | Field-based Project Work | .. | 08 | .. | 04 | 04 |
| Total | | | 16 | 12 | 16 | 06 | 22 |

B.Com. III Year (Accounting & Taxation): Semester V (Level 5.5)

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

Examination Scheme

| Course Type | Course Code | Course Title | Theory Marks | | Practical Marks | | Total Marks |
|--|-------------|---|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------|
| | | | CA (Continuous Assessment) | ESE (End Semester Exam.) | CA (Continuous Assessment) | ESE (End Semester Exam.) | |
| Discipline Specific Core (DSC) (Major) | CAATCT1301 | Advanced Accounting-I | 40 | 60 | .. | .. | 100 |
| | CAATCT1302 | Accounting for Management- I | 40 | 60 | .. | .. | 100 |
| | CAATCT1303 | Indian Economy | 20 | 30 | .. | .. | 50 |
| Discipline Specific Core (DSC/IKS) | CAATIK1301 | Indian Business Trade and Economic Heritage | 20 | 30 | .. | .. | 50 |
| Discipline Specific Elective (DSE). (Any One) | CAATSE1301 | Goods & Service Tax - I | 40 | 60 | .. | .. | 100 |
| | CAATSE1302 | Leadership Strategy | | | | | |
| | ... | SWAYAM/NPTEL | | | | | |
| Vocational Skill Course (VSC) (Any One) | CAATVC1301 | Applied Tax Skills-I | .. | .. | 20 | 30 | 50 |
| | CAATVC1302 | Soft Skills | | | | | |
| | ... | SWAYAM/NPTEL | | | | | |
| Field Project (FP) | CAATFP1301 | Field-based Project Work | .. | .. | 40 | 60 | 100 |
| Total | | | 160 | 240 | 60 | 90 | 550 |

NOTE: 1. Learner must pass (with minimum 40% marks) separately in CA and ESE

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

B.Com. III Year (Accounting & Taxation): Semester VI (Level 5.5)**w.e.f. Academic Year 2026-2027 (As per NEP -2020)****Teaching Scheme**

| Course Type | Course Code | Course Title | Teaching Hours/Week | | Credit Assigned | | |
|---|-------------|-------------------------------|---------------------|-----------|-----------------|-----------|-------|
| | | | Theory | Practical | Theory | Practical | Total |
| Discipline Specific Core (DSC) (Major) | CAATMT1351 | Advanced Accounting-II | 04 | .. | 04 | .. | 04 |
| | CAATMT1352 | Accounting for Management- II | 04 | .. | 04 | .. | 04 |
| | CAATMT1353 | Advanced Auditing | 04 | .. | 04 | .. | 04 |
| Discipline Specific Elective (DSE) (Any One) | CAATSE1351 | Goods & Service Tax - II | 04 | .. | 04 | .. | 04 |
| | CAATSE1352 | Retail Banking | | | | | |
| | ... | SWAYAM/NPTEL | | | | | |
| Vocational Skill Course (VSC) (Any One) | CAATVC1351 | Applied Tax Skills-II | .. | 04 | .. | 02 | 02 |
| | CAATVC1352 | Basics of Stock Market | | | | | |
| | ... | SWAYAM/NPTEL | | | | | |
| On Job Training (OJT) | CAATOT1351 | Internship/Apprenticeship | .. | 08 | .. | 04 | 04 |
| Total | | | 16 | 12 | 16 | 06 | 22 |

B.Com. III Year (Accounting & Taxation): Semester VI (Level 5.5)

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

Examination Scheme

| Course Type | Course Code | Course Title | Theory Marks | | Credit Assigned | | Total Marks |
|---|-------------|-------------------------------|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------|
| | | | CA (Continuous Assessment) | ESE (End Semester Exam.) | CA (Continuous Assessment) | ESE (End Semester Exam.) | |
| Discipline Specific Core (DSC) (Major) | CAATMT1351 | Advanced Accounting-II | 40 | 60 | .. | .. | 100 |
| | CAATMT1352 | Accounting for Management- II | 40 | 60 | .. | .. | 100 |
| | CAATMT1353 | Advanced Auditing | 40 | 60 | .. | .. | 100 |
| Discipline Specific Elective (DSE) (Any One) | CAATSE1351 | Goods & Service Tax - II | 40 | 60 | .. | .. | 100 |
| | CAATSE1352 | Retail Banking | | | | | |
| | ... | SWAYAM/NPTEL | | | | | |
| Vocational Skill Course (VSC) (Any One) | CAATVC1351 | Applied Tax Skills-II | .. | .. | 20 | 30 | 50 |
| | CAATVC1352 | Basics of Stock Market | | | | | |
| | ... | SWAYAM/NPTEL | | | | | |
| On Job Training (OJT) | CAATOT1351 | Internship/Apprenticeship | .. | .. | 40 | 60 | 100 |
| Total | | | 160 | 240 | 60 | 90 | 550 |

NOTE: 1. Learner must pass (with minimum 40% marks) separately in CA and ESE

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

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MARATHWADA UNIVERSITY, NANDED



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

B.Com. III Year (Accounting & Taxation)

Semester V (Level 5.5)

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic year 2026-2027

(As per NEP-2020)



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

B.Com. (Accounting & Taxation) (3rdYear): Semester V (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: ADVANCED ACCOUNTING -I

Discipline Specific Core (DSC) (Major)

Course Code: CAATCT1301

| | |
|------------------------------|--|
| Course prerequisites: | Basic knowledge of advance level of accounting for professional. |
| Course Objectives | 1. To be familiar with the all the accounting concepts |
| | 2. To understand the meaning of shares and methods of valuation of shares. |
| | 3. To prepare the final accounts of Agriculture Accounting. |
| Course Outcomes | 1. Compute the value of shares as per different methods of its valuation |
| | 2. Understand the meaning of Royalty, Minimum rent, Short Working |
| | 3. Students can get knowledge to prepare the final accounts of Hotel Business. |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | |
| 04 | -- | 60 | -- | 20 | 12 | 08 | 40 | 60 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | UNIT I | Accounting Concepts | 08 |
| | 1.1 | Introduction of accounting concept- Business entity concept, Money measurement concept, | |
| | 1.2 | Going concern concept, accounting period concept | |
| | 1.3 | Accounting cost concept, Duality aspect concept | |
| | 1.4 | Realisation concept, Accrual concept, Matching concept | |
| 2.0 | UNIT II | Hotel Business Accounting | 14 |
| | 2.1 | Meaning of Hotel Business Accounting | |
| | 2.2 | Importance of Hotel Business Accounting | |
| | 2.3 | Preparation of Final Accounts of Hotel Business | |
| | 2.4 | Problems on Hotel Business Accounting | |
| 3.0 | UNIT III | Royalty Accounts | 14 |
| | 3.1 | Meaning of Royalty, Nature of Royalty | |
| | 3.2 | Minimum rent, Short Working, Recoupment of short | |
| | 3.3 | working, surplus, Sub- lease | |
| | 3.4 | Numerical Problems on Royalty. | |
| 4.0 | UNIT IV | Valuation of Shares | 12 |
| | 4.1 | Meaning and Need for Valuation, | |
| | 4.2 | Factors affecting Valuation, | |

| | | | |
|------------|---------------|---|---------------|
| | 4.3 | Methods of Valuation a. Asset Backing or Intrinsic Value Method | |
| | 4.4 | b. Yield Valuation Method, Practical Problems | |
| 5.0 | UNIT V | Agriculture Accounting | 12 |
| | 5.1 | Introduction, Meaning of Agriculture Accounting | |
| | 5.2 | Importance of Agriculture Accounting | |
| | 5.3 | Preparation of Agriculture Account. | |
| | 5.4 | Problems on Farm Accounting | |
| | | Total | 60 Hrs |

Reference Books:

- 1) Advanced Accounting - (S. N. Maheshwari)
- 2) Advanced Accountancy. (SP Jain & KN Narang)
- 3) Advanced Accounts (Mc Shukla & Sp Grewal)
- 4) Advanced Accounting (Dr Ashok Sehgal & Dr.Deepak Sehgal)
- 5) Accountancy KHR Kotal war)
- 6) Principles and Practices of Insurance and Banking. Deep& Deep Publication. - Bodla, B.S.(2012).
- 7) Banking. Mangalore, United Publishers - Raman B.S.(2014).

Continuous Assessment:

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

End of Semester Examination (ESE for 4 Credit Course):

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



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

B. Com (Accounting & Taxation) (3rd Year): Semester V (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Accounting for Management – I

Discipline Specific Core (DSC) (Major)

Course Code: CAATCT1302

| | |
|------------------------------|--|
| Course prerequisites: | Basic knowledge of accounting and mathematical skills |
| Course Objectives | 1. To understand the basics of management accounting |
| | 2. To develop practical skills in financial statement analysis |
| | 3. To apply costing and budgeting techniques |
| Course Outcomes | 1. Students will understand and apply management accounting concepts |
| | 2. Students will be able to solve practical problems |
| | 3. Students will be able to plan and control business activities |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | |
| 04 | -- | 60 | -- | 20 | 12 | 08 | 40 | 60 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|--|----------------|
| 1.0 | | Introduction to Management Accounting | 12 |
| | 1.1 | Meaning, Definitions and Characteristics of Management Accounting | |
| | 1.2 | Functions, Tools of Management of Accounting | |
| | 1.3 | Role of Management Accounting in Decision Making | |
| | 1.4 | Difference Between Management Accounting & Financial Accounting | |
| 2.0 | | Fund Flow Statement | 12 |
| | 2.1 | Meaning and Definitions of Fund Flow Statement | |
| | 2.2 | Significance of Fund Flow Statement | |
| | 2.3 | Limitations of Fund Flow Statement | |
| | 2.4 | Practical Problems on Statement showing changes in Working Capital and Fund Flow Statement | |
| 3.0 | | Cash Flow Statement | 12 |
| | 3.1 | Meaning and Definitions of Cash Flow Statement | |
| | 3.2 | Importance of Cash Flow Statement | |
| | 3.3 | Limitations of Cash Flow Statement | |
| | 3.4 | Practical Problems on Cash Flow Statement (With Reference to AS-3: Indirect Method Only) | |
| 4.0 | | Marginal Costing | 12 |
| | 4.1 | Introduction and meaning | |
| | 4.2 | Advantages & Disadvantages of Marginal Costing | |
| | 4.3 | Break Even Analysis, P/V Ratio, Contribution | |
| | 4.4 | Margin of Safety and Maintaining the Desired Level of Profit | |

| 5.0 | | Budget and Budgetary Control | |
|-----|-----|--|---------------|
| | 5.1 | Meaning and Definitions | 12 |
| | 5.2 | Objectives, Scope and Types of Budgets | |
| | 5.3 | Practical Problem on Production Budget | |
| | 5.4 | Practical Problem on Sales Budget | |
| | | Total | 60 Hrs |

Reference Books:

1. Management Accounting by R.S.N. Pillai & V. Bhagvati, S. Chand Publication, Delhi
2. Management Accounting by Dr. S.N. Maheshwari, Sultan Chand & Sons, Delhi
3. Management Accounting by Jha & Naik, Himalaya Publication
4. Management Accounting by Khan M. Y. & Jain R. K. Tata McGraw Hill, New Delhi.
5. Management Accounting by M. Wilson, Himalaya Publication House
6. Management Accounting – Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, Aruna Prakashan Latur
7. Management Accounting – Dr. S.S. Agrawal & Dr. S. R. Agrawal – Chinmay Prakashan Aurangabad
8. Management Accounting - Prof. Dr. R. S. Pawar, Mr. Akshay K. Pawar, Mr. Nikhil R. Vyas, Aruna Prakashan, Latur
9. Dr. Maroti Kachave, Dr. Balaji Kamble, Prof. Shrawan Bansode – Management Accounting, Suman Prakashan, Latur

Continuous Assessment:

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

End of Semester Examination (ESE for 4 Credit Course):

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



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

B.Com. (Accounting & Taxation) (3rd Year): Semester V (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Indian Economy

Discipline Specific Core (DSC) (Major)

Course Code: CAATCT1303

| | |
|------------------------------|---|
| Course prerequisites: | Basic understanding of Economics concepts General awareness about the economy of India |
| Course Objectives | 1. To provide students with a clear understanding of the structure and functioning of the economy of India 2. To develop awareness about rural and agricultural economy 3. To enable students to apply economic knowledge in real-life situations |
| Course Outcomes | 1. Explain the structure of the Indian economy 2. Identify major economic problems 3. To develop awareness about agriculture, industrial and service sectors |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | | Introduction to Indian Economy | 07 |
| | 1.1 | Meaning and characteristics of Indian Economy | |
| | 1.2 | Structure of the economy: Primary, Secondary, Tertiary sectors | |
| | 1.3 | Types of economy, Basic concepts: GDP, National Income, Per Capita Income | |
| 2.0 | | Agriculture and Rural Development | 08 |
| | 2.1 | Role of agriculture in economic development | |
| | 2.2 | Agricultural productivity and challenges | |
| | 2.3 | Rural credit system and institutions, Government initiatives (MSP, PM-KISAN, irrigation schemes) | |
| 3.0 | | Industrial and Service Sector | 08 |
| | 3.1 | Role of industrial sector in economic development | |
| | 3.2 | MSMEs and their role in employment | |
| | 3.3 | Economic Reforms: LPG (Liberalization, Privatization, Globalization) | |
| 4.0 | | Indian Economy – Problems and Current Issues | 07 |
| | 4.1 | Unemployment (Meaning & causes and types), Poverty (concept & measures) | |
| | 4.2 | Inflation (meaning & impact) | |
| | 4.3 | Population and its Impact | |
| | | Total | 30 Hrs |

Reference Books:

1. Indian Economy: Gaurav Datt & Ashwini Mahajan, S. Chand & Company Ltd., New Delhi
2. Indian Economy: V.K. Puri & S.K. Misra, Himalaya Publishing House, Mumbai
3. Indian Economy: Ramesh Singh, McGraw Hill Education (India) Pvt. Ltd., New Delhi
4. Indian Economy: S.K. Misra & V.K. Puri, Himalaya Publishing House, Mumbai

Continuous Assessment (CA):

1. Two Tests: The internal assessment will consist of two tests of 05 marks each, and the combined total of 10 marks will be considered for evaluation.
2. Assignments/Oral/Presentation/GD, etc: At least five assignments carrying a total of 06 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. Attendance: 04 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching–learning process.

End of Semester Examination (ESE for 02 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 02 questions (from Q.2 to Q.4) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 03 questions.



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

B.Com. (Accounting & Taxation) (3rd Year): Semester V (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Indian Business, Trade and Economic Heritage

Indian Knowledge System (IKS)

Course Code: CAATIK1301

| | |
|------------------------------|--|
| Course prerequisites: | Students should have basic knowledge of commerce, including business, trade, and economic concepts, along with a general understanding of the Indian economy and business environment. They should be able to interpret historical developments and relate them to business practices. Basic analytical and communication skills are expected for discussions and assignments. |
| Course Objectives | <ol style="list-style-type: none"> 1. To understand the evolution of Indian business from the 19th century to modern times 2. To analyze the impact of colonialism, industrialization, and policy changes 3. To study the growth of Indian entrepreneurs and business systems 4. To connect historical developments with modern commerce practices |
| Course Outcomes | <ol style="list-style-type: none"> 1. Explain the transformation of Indian business during British rule 2. Analyze the role of Indian entrepreneurs and business houses 3. Understand industrial and financial development in India 4. Relate historical trends to current business strategies |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | | Indian Business under Colonial Rule (1800–1900) | 8 |
| | 1.1 | Nature of Indian economy before British industrial impact | |
| | 1.2 | Impact of British policies on Indian industries | |
| | 1.3 | Deindustrialization and decline of handicrafts | |
| 2.0 | 1.4 | Rise of modern industries: Textile, Jute, Railways, Role of British capital vs | 7 |
| | | Rise of Indian Entrepreneurship & Business Houses | |
| | 2.1 | Emergence of Indian entrepreneurs in the 19th–early 20th century | |
| | 2.2 | Contributions of: Jamsetji Tata, Ghanshyam Das Birla | |
| 3.0 | 2.3 | Growth of family-owned businesses and trading communities | 8 |
| | 2.4 | Indigenous banking systems (Shroffs, Chettiars, Marwaris) | |
| | | Industrialization, Trade & Financial Systems (1900–1947) | |
| | 3.1 | Growth of industries during pre-independence period | |
| 4.0 | 3.2 | Swadeshi Movement and its impact on business | 7 |
| | 3.3 | Development of banking, insurance, and capital markets | |
| | 3.4 | Role of Indian business in freedom movement | |
| 4.0 | | Post-Independence Business Transformation (1947 onwards) | 7 |
| | 4.1 | Mixed economy model and industrial policy | |

| | | | |
|--|------------|---|---------------|
| | 4.2 | License Raj and its impact on business | |
| | 4.3 | Economic reforms of 1991 and liberalization | |
| | 4.4 | Growth of private sector and globalization | |
| | | Total | 30 Hrs |

Reference Books:

1. Bipan Chandra – India’s Economic History
2. Tirthankar Roy – Business History of India
3. Dwijendra Tripathi – History of Indian Business
4. Government of India Economic Surveys

Continuous Assessment (CA):

1. Two Tests: The internal assessment will consist of two tests of 05 marks each, and the combined total of 10 marks will be considered for evaluation.
2. Assignments/Oral/Presentation/GD, etc: At least five assignments carrying a total of 06 marks, covering the entire syllabus, shall be given. The assignments should be student-centric, and efforts should be made to make them meaningful, interesting, and innovative.
3. Attendance: 04 Marks will be allotted on the basis of regular attendance, discipline, and active engagement in the teaching–learning process.

End of Semester Examination (ESE for 02 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 02 questions (from Q.2 to Q.4) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 03 questions.



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

B. Com (Accounting & Taxation) (3rd Year): Semester V (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Goods & Services Tax- I

Discipline Specific Elective (DSE)

Course Code: CAATSE1301

| | |
|------------------------------|--|
| Course prerequisites: | Basic knowledge of commerce, Tax and Accounting |
| Course Objectives | 1. To introduce students to direct, indirect taxes and GST framework |
| | 2. To explain GST registration, taxation mechanism, and compliance procedures |
| | 3. To develop practical skills in computing input tax credit and GST liability |
| Course Outcomes | 1. Students will understand taxation systems and GST concepts |
| | 2. Students will apply GST provisions in registration and tax mechanisms |
| | 3. Students will compute ITC and prepare GST compliance reports |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | |
| 04 | -- | 60 | -- | 20 | 12 | 08 | 40 | 60 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Introduction to Taxes | 12 |
| | 1.1 | Direct Taxes: Meaning and Advantages | |
| | 1.2 | Direct Taxes: Disadvantages | |
| | 1.3 | Indirect Taxes: Introduction, Features, Types | |
| | 1.4 | Indirect Taxes: Advantages and Disadvantages | |
| 2.0 | | Introduction to Goods and Services Tax | 12 |
| | 2.1 | Introduction, Historical background of GST in India | |
| | 2.2 | Concept of GST, Title, Extent and Commencement, | |
| | 2.3 | Features of GST, Types & Rates of GST | |
| | 2.4 | Advantages and Disadvantages of GST | |
| 3.0 | | Registration under Goods and Services Tax | 12 |
| | 3.1 | Need for Registration, Types of Registration | |
| | 3.2 | Requirement and Procedure for Registration | |
| | 3.3 | Registration of Person having Multiple Businesses | |
| | 3.4 | Registration of Non-Resident Taxable Person, Cancellation of Registration | |
| 4.0 | | Taxation Mechanism under Goods and Services Tax | 12 |
| | 4.1 | Scope of Supply (Sec. 7 CGST Act) | |
| | 4.2 | Mixed and Composite Supply (Sec 8 CGST Act) | |
| | 4.3 | Levy & Collection of GST (Sec. 9 CGST Act) | |
| | 4.4 | Composition Scheme under GST (Sec. 10 CGST Act) | |
| 5.0 | | Input Tax Credit | 12 |

| | | | |
|--|------------|---|---------------|
| | 5.1 | Conditions for Input Tax Credit | |
| | 5.2 | Utilization of Input Tax Credit | |
| | 5.3 | Input Tax Credit when exempted as well as taxable supplies made | |
| | 5.4 | Computation of ITC and Tax Liability under GST | |
| | | Total | 60 Hrs |

Reference Books:

- 1) Taxmann Book on GST – Raj K Agarwal
- 2) Goods and Services Tax – Dr. H. C. Mehrotra, Prof. V. P. Agrawal, Sahitya Bhavan Publication
- 3) ICAI Study Material
- 4) GST Bare Act Manual by Govt.
- 5) Filing GST Return – ABPL Publication
- 6) www.gstcouncil.gov.in
- 7) <https://www.gst.gov.in/>

Continuous Assessment:

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

End of Semester Examination (ESE for 4 Credit Course):

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



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

B.Com. (Accounting & Taxation) (3rd Year): Semester V (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Leadership Strategy

Discipline Specific Elective (DSE)

Course Code: CAATSE1302

| | |
|------------------------------|--|
| Course prerequisites: | Basic Knowledge about Leadership its styles, theories and understanding of foundational analytical skills. |
| Course Objectives | 1. To understand leadership theories, models and styles. |
| | 2. To know the basic concept related to Organizational culture. |
| | 3. To understand visionary leadership. |
| Course Outcomes | 1. Develop Strategic thinking and problem-solving skill. |
| | 2. Analyze organizational environments and develop strategic plans. |
| | 3. Develop effective communication and team leadership skills. |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | |
| 04 | -- | 60 | -- | 20 | 12 | 08 | 40 | 60 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Introduction to Leadership | 12 hrs |
| | 1.1 | Meaning, Nature and Importance of Leadership | |
| | 1.2 | Leadership Theories- Trait, Behavioural, Contingency, Transformational, Transactional | |
| | 1.3 | Leadership Styles and Skills | |
| | 1.4 | Ethics and Values of Leadership | |
| 2.0 | | Strategic Leadership | 10 hrs |
| | 2.1 | Meaning and Characteristics of Strategic leadership and Strategic thinking | |
| | 2.2 | Environmental Scanning and Organization analysis | |
| | 2.3 | Visionary leadership and Strategic direction | |
| | 2.4 | Strategic Decision -making | |
| 3.0 | | Organizational Analysis | 10 hrs |
| | 3.1 | Organizational structure and leadership roles | |
| | 3.2 | Organizational Culture and its impact on leadership | |
| | 3.3 | Conflict Management and negotiation | |
| | 3.4 | Leadership communication and team building | |
| 4.0 | | Organizational Change and Innovation | 8 hrs |
| | 4.1 | Meaning and need of Organizational Change | |
| | 4.2 | Models of Change Management- Lewin, Kotter, ADKAR | |
| | 4.3 | Leadership in Innovation and Creativity | |
| | 4.4 | Building Adaptive Organization | |

| 5.0 | | Implementation and Control | |
|-----|-----|---|---------------|
| | 5.1 | Strategy implementation and Execution | 10 hrs |
| | 5.2 | Performance Measurement and Evaluation | |
| | 5.3 | Control Mechanism and Strategic evaluation | |
| | 5.4 | Feedback mechanism and continuous improvement | |
| | | Total | 60 Hrs |

Reference Books:

1. Strategic Management, N. Chandrasekaran and P. S. Ananthanarayanan, Taxman Publication, 2018
2. Principles of Strategic Management, Dr. Ravi Kumar Sharma, Dr. Smita Verma, Sahitya Bhavan Publication, 2021.
3. Effective Strategic Leadership, John Adair, Pan Macmillan, 2021

Continuous Assessment:

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

End of Semester Examination (ESE for 4 Credit Course):

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



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

B.Com. (Accounting & Taxation) (3rd Year): Semester V (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Applied Tax Skills-I

Vocational Skill Enhancement Course (VSEC)

Course Code: CAATVC1301

| | |
|------------------------------|---|
| Course prerequisites: | It requires basic understanding of accounting principles and familiarity with financial statements. |
| Course Objectives | 1. Develop practical knowledge of income tax laws and procedures |
| | 2. Enable learners to compute taxable income and tax liability |
| | 3. Build skills in filing returns and handling tax-related documentation |
| Course Outcomes | 1. Interpret and comply with tax laws and regulations. |
| | 2. Prepare and file tax returns accurately. |
| | 3. Analyse tax liabilities and suggest tax-saving measures. |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|-------------------------|------------------|-----------------------|------------------|--|--|---------------------------|----------------------|--------------------------------------|----|--------------------|
| Credits Assigned | | Teaching Hours | | 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) | | | |
| -- | 02 | -- | 60 | 10 | 06 | 04 | 20 | -- | 30 | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|-------------------|-----------------|---|-----------------------|
| 1.0 | | Computation of Tax Liability | 14 |
| | 1.1 | Tax rates and slabs | |
| | 1.2 | Rebate, surcharge, and cess | |
| | 1.3 | Final tax computation | |
| 2.0 | | Filing of Income Tax Returns (ITR) | 14 |
| | 2.1 | Types of ITR forms | |
| | 2.2 | E-filing process | |
| | 2.3 | Documentation required for ITR | |
| 3.0 | | TDS, Advance Tax & Compliance | 16 |
| | 3.1 | Tax Deducted at Source (TDS) | |
| | 3.2 | Advance tax calculation | |
| | 3.3 | Interest & penalties | |
| 4.0 | | Assessment & Appeals | 16 |
| | 4.1 | Types of assessment | |
| | 4.2 | Notices and replies | |
| | 4.3 | Appeals process | |
| | | Total | 60 Hrs |

Reference Books:

- 1) ICAI Study Material
- 2) Income Tax Law and Practice – Dr. H. C. Mehrotra and Goyal - Sahitya Bhavan Publication
- 3) www.incometax.gov.in
- 4) Income Tax – Dr. V. K. Singhania, Dr. M. Singhania

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. (Accounting & Taxation) (3rd Year): Semester V (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Soft Skills

Vocational Skill Enhancement Course (VSEC)

Course Code: CAATVC1302

| | |
|------------------------------|--|
| Course prerequisites: | Basic Knowledge about communication & types, theories and understanding of foundational analytical skills |
| Course Objectives | 1. To develop effective communication, vocabulary, and professional skills among students. |
| | 2. To prepare students for goal planning, attitude development, and career readiness. |
| | 3. To enhance students' confidence in interpersonal and workplace communication. |
| Course Outcomes | 1. Students will be able to demonstrate effective communication, resume writing, and interview skills. |
| | 2. Students will develop a positive attitude, goal planning ability, and professional behavior. |
| | 3. Students will be able to participate confidently in group discussions, presentations, and workplace activities. |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|----|-------------|
| Credits Assigned | | Teaching Hours | | 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) | | | |
| -- | 02 | -- | 60 | 10 | 06 | 04 | 20 | -- | 30 | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Attitude | 14 |
| | 1.1 | Attitude & Formation - Meaning of Attitude, Features of Attitude, Formation & Psychological Factors | |
| | 1.2 | Positive Attitude - Attitude Change (Basic ways), Meaning & Benefits of Positive Attitude, Developing Positive Attitude | |
| | 1.3 | Negative Attitude & Professional Skills - Causes & Effects of Negative Attitude, Changing Negative Attitude - Professional Dressing & Team Building | |
| 2.0 | | Career Planning and Goal Setting | 14 |
| | 2.1 | Introduction & Types of Goals - Meaning & Importance of Goal Setting Types of Goals | |
| | 2.2 | Goal Setting Process - What is Goal Setting, Why People Don't Set Goals, How to Choose Right Goals, SMART Goals | |
| | 2.3 | Career Goals & Job Readiness - Career Goals & Benefits, Goal Setting Tips, Internships & Job Readiness, Job Fairs & Industry Projects | |
| 3.0 | | Communication Skills | 16 |
| | 3.1 | Basics of Communication - Communication Process & Types, Barriers to Communication | |
| | 3.2 | Effective Communication Skills - Listening Skills & Tone of Voice, Voice Clarity & Verbal Expressiveness, Tips to Improve Communication | |
| | 3.3 | Professional Communication - Non-verbal Communication, Group Discussion & Role Play, Email & Business Communication, Job Roles & Government Initiatives | |

| | | | |
|------------|------------|--|---------------|
| 4.0 | | Communication Skills & Vocabulary Development | 16 |
| | 4.1 | Communication Basics - Communication Process, Types of Communication, Barriers to Effective Communication, Barriers to Effective Communication | |
| | 4.2 | Listening & Verbal Skills - Listening Skills, Importance of Tone of Voice, Voice Clarity & Verbal Expressiveness | |
| | 4.3 | Vocabulary Development- Word Formation (Prefix, Suffix, Compound Words), Synonyms & Antonyms, Idioms & One-word Substitutes | |
| | | Total | 60 Hrs |

Reference Books:

1. Developing Reading Skills – Françoise Grellet
2. Inspired to Write – Jean Withrow, Gay Brookers, Martha Cumings
3. How to Build a Better Vocabulary – Maxwell Nurnberg, Morris Rosenblum
4. Technical Communication: A Practical Approach – William Sanborn Pfeifer, T.V.S. Padmaja
5. Personality Development – Elizabeth Hurlock
6. Winning at Interviews – Edgar Thorpe, Showick Thorpe
7. Soft Skills – Dr. K. Alex

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

B.Com. (Accounting & Taxation) (3rd Year): Semester V (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Field Based Project Work

Field Projects- (FP)

Course Code: CAATFP1301

The field-based learning/project is designed to give students a basic understanding of different socio-economic conditions in society. It helps students to connect classroom knowledge with real-life situations in both rural and urban areas.

Through this project, students will get an opportunity to observe and study actual field situations related to business, banking, finance, and development activities. They will also understand how policies, rules, organizations, and various processes work in real life.

As per the objectives of NEP 2020, this course focuses on the overall development of students by improving their practical knowledge, analytical thinking, and problem-solving ability. It also helps in developing awareness about social and economic issues.

This field project will help students to apply theoretical concepts in practical situations, develop communication and reporting skills, and gain confidence in handling real-world problems. It will also support students in building skills useful for higher education and future careers.

This course is introduced for B. Com III Year students under Swami Ramanand Teerth Marathwada University (SRTMU), Nanded, to provide practical exposure along with academic learning in the field of commerce and management.

In line with the objectives of NEP 2020, this course promotes:

1. Experiential learning.
2. Critical thinking.
3. Problem-solving ability.
4. Industry exposure
5. Community Engagement Services

Students will undertake a small-scale field study, survey, or case analysis, allowing them to observe and analyse business practices in their local environment. This helps bridge the gap between academic learning and real-world application.

The course encourages students to develop analytical, communication, and presentation skills, preparing them for higher studies, research, and professional careers.

Course Objectives

- To provide basic understanding of field project and research concepts.
- To develop practical knowledge in commerce-related areas.
- To enhance analytical and problem-solving skills.
- To promote application of theoretical concepts in real-life situations.
- To develop communication and report-writing skills
- To develop attitude to engage community engagement services.

Course Outcomes: - (After completion of the course, students will be able to)

- Understand field study and case study methods.
- Collect and analyse simple data.
- Apply theoretical knowledge to practical problems.
- Prepare structured project reports.
- Present findings effectively with clarity and confidence
- Engage community services.

Field Projects and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|-------------------|------------|---|------------------------------|--------------|---------------|-------------------------------|--------------------------|---------------|
| Credits Assigned | | Teaching Hours | | Continuous and Comprehensive Assessment (CCA) | | | | Semester End Assessment (SEA) | | |
| Theory | Practical | Guidance in Class | Filed Work | Topic selection & proposal | Data collection & field work | Presentation | Total (Marks) | Project Report | Presentation & Viva-voce | Total (Marks) |
| - | 04 | 30 | 90 | 10 | 20 | 10 | 40 | 40 | 60 | 100 |

Field-Based Project Work

| Module No. | Topic | Hrs |
|------------|--|-----|
| 01 | <p align="center">Classroom Guidance (30 Hours)</p> <p>In the classroom component, students will be introduced to the fundamentals of field projects, focusing on understanding the meaning, importance, and practical relevance of project-based learning. The sessions will guide students in identifying real-world problems and selecting suitable topics from areas such as banking, digital payments, small businesses, and e-commerce. Emphasis will be placed on formulating clear objectives, choosing appropriate project types (survey, case study, observation), and understanding basic data collection methods including questionnaires, interviews, and observation. Students will also learn simple techniques of data classification, tabulation, and presentation using charts like bar diagrams and pie charts. Additionally, lectures will cover ethical considerations, basic sampling concepts, report writing structure, formatting, and effective presentation skills to prepare students for viva and final submission.</p> | 30 |
| 02 | <p align="center">Field Work Execution (90 Hours)</p> <p>The field work component is designed to provide hands-on exposure where students actively engage with real-world situations. Students will visit selected areas such as banks, local businesses, markets, or communities to collect primary data through surveys, interviews, and observations, while also referring to secondary sources like reports and websites. They will apply basic questionnaire design and interact with respondents ethically and responsibly. During the fieldwork, students will record and organize collected data, analyze it using simple tools, and relate findings to their project objectives. The process will encourage practical understanding, problem-solving, and analytical thinking. Finally, students will compile their observations into a structured report, draw meaningful conclusions, and prepare for presentation and viva, thereby developing confidence and applied knowledge.</p> | 90 |
| | Total | 120 |

Project Guidelines

- Students shall undertake one mini field project may be based on Survey or Case Study.
- Report should be of 20-25 pages.
- Project must be original, practical-oriented & based on Community Engagement.
- Submission must be followed by Presentation & Viva-voce.
- One teacher shall be allotted the workload for supervising the field project. The evaluation of the project and viva-voce examination shall be conducted by an external examiner from the panel approved by Swami Ramanand Teerth Marathwada University.

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED



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

B.Com. III Year (Accounting & Taxation)

Semester VI (Level 5.5)

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic year 2026-2027

(As per NEP-2020)



Swami Ramanand Teerth Marathwada University, Nanded

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

B.Com. (Accounting & Taxation) (3rdYear): Semester VI (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: ADVANCED ACCOUNTING -II

Discipline Specific Core (DSC) (Major)

Course Code: CAATMT1351

| | |
|------------------------------|---|
| Course prerequisites: | Basic knowledge of advance level of accounting for professional. |
| Course Objectives | 1. To be familiar with the special features of Investment Accounting. 2.. To understand the meaning of Departmental Accounts 3. To prepare the final accounts of Electricity Company Account |
| Course Outcomes | 1.Prepare the final accounts Electricity companies. 2.Prepare the investment account in the books of investors as per the cum-interest and ex interest methods. 3. Prepare the final accounts of co-operative society |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | |
| 04 | -- | 60 | -- | 20 | 12 | 08 | 40 | 60 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|-----------------|--|----------------|
| 1.0 | Unit I | Investment Account | 14 |
| | 1.1 | Introduction Investment Account, Need of investment in securities | |
| | 1.2 | cum-Interest and ex interest, transactions of purchase and sales, | |
| | 1.3 | entries for interest received, Brokerage, Expenses on purchase and sales | |
| | 1.4 | Practical problems on investment Account. | |
| 2.0 | Unit II | Accounts of Electricity Company | 14 |
| | 2.1 | The Double Entry Accounting System – Meaning & Advantages. | |
| | 2.2 | Preparation of Electricity Company Accounts | |
| | 2.3 | Practical Problems on Electricity Company Account | |
| 3.0 | Unit III | Departmental Accounts | 12 |
| | 3.1 | Meaning, Importance of Departmental Account | |
| | 3.2 | Preparation of Departmental Profit and Loss, | |
| | 3.3 | Practical problems on Departmental Account | |
| 4.0 | Unit IV | Accounts of Co-operative Societies | 10 |
| | 4.1 | Meaning of Co-operative Societies | |
| | 4.2 | Preparation of Final Accounts of Co-operative Society | |
| | 4.3 | Practical problems on investment Account | |
| 5.0 | Unit V | Insolvency Accounts | 10 |
| | 5.1 | Introduction & Meaning of Insolvency Account | |
| | 5.2 | Importance of Insolvency Account | |

| | | | |
|--|------------|--|---------------|
| | 5.3 | Procedures of Insolvency Account | |
| | 5.4 | Practical Problems on Insolvency Account | |
| | | Total | 60 Hrs |

Reference Books:

- 1) Advanced Accounting - (S. N. Maheshwari)
- 2) Advanced Accountancy. (S. P. Jain & K. N. Narang)
- 3) Advanced Accounts (Mc Shukla & S. P. Grewal)
- 4) Advanced Accounting (Dr Ashok Sehgal & Dr. Deepak Sehgal)
- 5) Accountancy (HR Kotalwar)
- 6) Principles and Practices of Insurance and Banking. Deep& Deep Publication- Bodla, B.S.(2012).
- 7) Banking. Mangalore, United Publishers - Raman B.S.(2014).

Continuous Assessment:

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

End of Semester Examination (ESE for 4 Credit Course):

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



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

B. Com (Accounting & Taxation) (3rd Year): Semester VI (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Accounting for Management – II

Discipline Specific Core (DSC) (Major)

Course Code: CAATMT1352

| | |
|------------------------------|--|
| Course prerequisites: | Basic knowledge of accounting principles, financial statements, cost concepts, and simple numerical analysis is required for this course |
| Course Objectives | 1. To develop understanding of financial statement and ratio analysis techniques |
| | 2. To impart knowledge of capital budgeting and investment decision-making |
| | 3. To enhance skills in responsibility accounting and management reporting systems |
| Course Outcomes | 1. Students will be able to analyse financial statements and compute financial ratios effectively |
| | 2. Students will be able to evaluate investment proposals using capital budgeting techniques |
| | 3. Students will be able to apply responsibility accounting and management reporting tools in organizations |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | |
| 04 | -- | 60 | -- | 20 | 12 | 08 | 40 | 60 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|--|----------------|
| 1.0 | | Financial Statement Analysis | 12 |
| | 1.1 | Introduction, Meaning, Objectives of Financial Statement Analysis | |
| | 1.2 | Nature and Scope of Financial Statement Analysis | |
| | 1.3 | Methods of Financial Statement Analysis: Comparative Financial Statement, | |
| | 1.4 | Common Size Statement and Trend Analysis, Practical Problems | |
| 2.0 | | Ratio Analysis | 12 |
| | 2.1 | Meaning, Advantages and Limitations of Ratio Analysis | |
| | 2.2 | Classification of Ratio, Practical Problems: Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Creditor Turnover Ratio, | |
| | 2.3 | Operating Ratio, Gross Profit Ratio, Net Profit Ratio, Debt-Equity Ratio, | |
| | 2.4 | Proprietary Ratio, Fixed Assets Turnover Ratio, Capital Gearing Ratio | |
| 3.0 | | Capital Budgeting | 12 |
| | 3.1 | Introduction, Meaning, Nature and Importance of Capital Budgeting | |
| | 3.2 | Capital Budgeting Process, Methods of Capital Budgeting | |
| | 3.3 | Pay Back Period Method, Accounting Rate of Return Method | |
| | 3.4 | Discounted Cash Flow Method, Profitability Index Method | |
| 4.0 | | Responsibility Accounting | 12 |
| | 4.1 | Meaning and Concept of Responsibility Accounting | |
| | 4.2 | Advantages of Responsibility Accounting | |
| | 4.3 | Limitations of Responsibility Accounting | |
| | 4.4 | Practical Problems on Cost Centre and Profit Centre | |

| | | | |
|------------|------------|--|---------------|
| 5.0 | | Reporting to Management and Management Information System | 12 |
| | 5.1 | Meaning, Definitions, Objectives, Principles of Good Report | |
| | 5.2 | Methods of Reporting, Types of Reporting | |
| | 5.3 | Advantages and Disadvantages of Reporting | |
| | 5.4 | Management Information System (MIS), Types of MIS | |
| | | Total | 60 Hrs |

Reference Books:

- 1) Management Accounting by M. Wilson, Himalaya Publication House
- 2) Management Accounting by R.S.N. Pillai & V. Bhagvati, S. Chand Publication, Delhi
- 3) Management Accounting by Jha & Naik, Himalaya Publication
- 4) Management Accounting by Khan M. Y. & Jain R. K. Tata McGraw Hill, New Delhi.
- 5) Management Accounting by Dr. S.N. Maheshwari, Sultan Chand & Sons, Delhi
- 6) Management Accounting by Dr. H. W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, Aruna Prakashan, Latur.
- 7) Management Accounting by Dr. S. S. Agrawal & Dr. S. R. Agrawal Chinmay Prakashan, Aurangabad

Continuous Assessment:

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

End of Semester Examination (ESE for 4 Credit Course):

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



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

B.Com. (Accounting & Taxation) (3rd Year): Semester VI (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: ADVANCED AUDITING

Discipline Specific Core (DSC) (Major)

Course Code: CAATMT1353

| | |
|------------------------------|--|
| Course prerequisites: | Theoretical and practical knowledge of Auditing |
| Course Objectives | 1. To introduce the concept of Company audit, Management Audit. |
| | 2. to enable students to understand its various aspects. |
| | 3. to enable students to understand NPA and its Impact. |
| Course Outcomes | 1. Student will able to understand the basic concept of various tools and techniques of Auditing |
| | 2. Students would understand types of auditing |
| | 3. They would also understand the auditing standards |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | |
| 04 | -- | 60 | -- | 20 | 12 | 08 | 40 | 60 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|------------|--|----------------|
| 1.0 | | Company Audit | 12 |
| | 1.1 | Introduction, Meaning & Definition, | |
| | 1.2 | Qualification & Disqualification of Company Auditor, | |
| | 1.3 | Appointment of Company Auditor, | |
| | 1.4 | Powers and Duties of Company Auditor. | |
| 2.0 | | Management Audit | 12 |
| | 2.1 | Introduction, Meaning & Definition, | |
| | 2.2 | Nature & Scope of Management Audit, | |
| | 2.3 | Energy Audit, Efficiency Audit, | |
| | 2.4 | Non-Performing Assets (NPA), Impact of NPA. | |
| 3.0 | | Audit Evidence | 12 |
| | 3.1 | Meaning & Definitions, | |
| | 3.2 | Types of Audit Evidences, | |
| | 3.3 | Audit Technique to Collect Audit Evidences, | |
| | 3.4 | Types of Audit Sampling. | |
| 4.0 | | Internal Audit | 12 |
| | 4.1 | Meaning, concept of Internal Audit, | |
| | 4.2 | principles of Internal Audit, | |

| | | | |
|------------|------------|--|---------------|
| | 4.3 | Evaluation of internal audit by external auditor, | |
| | 4.4 | Difference between internal audit Vs external audit. | |
| 5.0 | | Standards on Auditing | 12 |
| | 5.1 | SA 200, SA 230, | |
| | 5.2 | SA 240, SA 300, | |
| | 5.3 | SA 310, SA 500, | |
| | 5.4 | SA 510, SA 600. | |
| | | Total | 60 Hrs |

Reference Books:

1. Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
2. A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
3. Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi.
4. Auditing by Dr. Jitendra Ahirrao, Dr. Vasant Mahajan, Dr. Nandkumar Rathi, Chinmay Prakashan, Aurangabad
5. Auditing–Dr. J. P. Bhosle, Athrv Publication, Pune

Continuous Assessment:

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

End of Semester Examination (ESE for 4 Credit Course):

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



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

B. Com (Accounting & Taxation) (3rd Year): Semester VI (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Goods and Services Tax – II

Discipline Specific Elective (DSE)

Course Code: CAATSE1351

| | |
|------------------------------|--|
| Course prerequisites: | Basic knowledge of commerce, accounting and fundamentals of taxation |
| Course Objectives | 1. To explain payment of tax under GST including TDS, TCS and ledgers |
| | 2. To provide knowledge of GST accounts, records, invoicing and audit requirements |
| | 3. To train students in GST returns filing and compliance with inspection, search and seizure provisions |
| Course Outcomes | 1. Students will understand GST payment methods and ledger differences |
| | 2. Students will maintain proper GST accounts, records and prepare invoices, credit and debit notes |
| | 3. Students will file GST returns and apply compliance procedures for inspection and seizure |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | |
| 04 | -- | 60 | -- | 20 | 12 | 08 | 40 | 60 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|--|----------------|
| 1.0 | | Payment of Tax Under GST | 12 |
| | 1.1 | Introduction, Features of Payment of Tax | |
| | 1.2 | TDS and TCS under GST | |
| | 1.3 | Methods of Payment of GST | |
| | 1.4 | E-Liability Register, E-Credit Ledger, E-Cash Ledger | |
| 2.0 | | Accounts and Records | 12 |
| | 2.1 | Meaning, who is required to maintain his books of account and at which place | |
| | 2.2 | Accounts and records required to be maintained | |
| | 2.3 | How the Accounts and Records will be maintained | |
| | 2.4 | Audit of Accounts | |
| 3.0 | | Tax Invoice, Credit and Debit Note | 12 |
| | 3.1 | Meaning of Tax Invoice, Contents of Tax Invoice | |
| | 3.2 | Time of Issuance of Tax Invoice, HSN, SAC | |
| | 3.3 | E-Invoice: Concept & Advantages | |
| | 3.4 | Credit Note & Debit Note | |
| 4.0 | | Returns | 12 |
| | 4.1 | Introduction, Purpose of Return | |
| | 4.2 | GST Returns: GSTR1, GSTR 2, GSTR 3, GSTR 3B | |
| | 4.3 | GSTR4, GSTR5, GSTR6, GSTR 7, GSTR8 | |
| | 4.4 | GSTR9, GSTR9A, GSTR10, GSTR11 | |

| 5.0 | | Administration, Inspection and Search & Seizure | |
|-----|-----|---|---------------|
| | 5.1 | Administration Mechanism | 12 |
| | 5.2 | Meaning of Inspection | |
| | 5.3 | Power of Inspection | |
| | 5.4 | Concept of Search and Seizure | |
| | | Total | 60 Hrs |

Reference Books:

- 1) Taxmann Book on GST – Raj K Agarwal
- 2) Goods and Services Tax – Dr. H. C. Mehrotra, Prof. V. P. Agrawal, Sahitya Bhavan Publication
- 3) ICAI Study Material
- 4) GST Bare Act Manual by Govt.
- 5) Filing GST Return – ABPL Publication
- 6) www.gstcouncil.gov.in
- 7) <https://www.gst.gov.in/>

Continuous Assessment:

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

End of Semester Examination (ESE for 4 Credit Course):

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



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

B.Com. (Accounting & Taxation) (3rd Year): Semester VI (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Retail Banking

Discipline Specific Elective (DSE)

Course Code: CAATSE1352

| | |
|------------------------------|---|
| Course prerequisites: | Basic understanding of Banking concepts General awareness about banking system in India |
| Course Objectives | 1. To understand the concept of retail banking 2. To study retail banking products and services 3. To introduce technology and trends in retail banking |
| Course Outcomes | 1. Explain the concept and features of retail banking 2. Identify various retail banking products 3. Understand modern trends and customer relationship practices |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | |
| 04 | -- | 60 | -- | 20 | 12 | 08 | 40 | 60 | -- | 100 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Introduction to Retail Banking | 12 |
| | 1.1 | Meaning and features of Retail Banking | |
| | 1.2 | Difference between Retail and Corporate Banking | |
| | 1.3 | Approval process for retail loans | |
| | 1.4 | Credit Scoring, KYC, NEFT/RTGS | |
| 2.0 | | Retail Banking Products | 12 |
| | 2.1 | Assets and Liabilities products in Retail Banking | |
| | 2.2 | Home loans, Auto/vehicle loans, Personal loans, educational loans -Study of these products in terms of Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues | |
| | 2.3 | Credit Cards-Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle | |
| | 2.4 | Debit Cards-Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle | |
| 3.0 | | Retail Banking Strategies and Customer Relations | 12 |
| | 3.1 | Retail Strategies: Tie-up with institutions for retail loans; Delivery Channels-Branch, Extension counters, ATMs, POS, | |
| | 3.2 | Internet Banking, M-Banking; Selling process in retail products | |
| | 3.3 | Customer Relationship Management-Role and impact of customer relationship management | |
| | 3.4 | stages in CRM process | |
| 4.0 | | Trends and Issues in Retail Banking | 12 |
| | 4.1 | New products like insurance, D-mat services, online/phone banking | |

| | | | |
|-----|---------------------------------|---|---------------|
| | 4.2 | property services, investment advisory/wealth management | |
| | 4.3 | Growth of Digital and Omni-channel Retailing | |
| | 4.4 | Issues in retail banking | |
| 5.0 | Recovery of Retail Loans | | 12 |
| | 5.1 | Recovery of Retail Loans: Non-repayment of Loans (Default) | |
| | 5.2 | Rescheduling of Loans | |
| | 5.3 | Recovery process-SARAFESI Act, DRT Act, use of Lok Adalat forum | |
| | 5.4 | RBI Guidelines for Recovery Agents | |
| | Total | | 60 Hrs |

Reference Books:

- 1) Retail Banking Fundamentals of Retail Banking O.P. Agarwal, Himalaya Publishing House, Mumbai
- 2) Banking Marketing S.M. Jha, Himalaya Publishing House, Mumbai
- 3) Indian Financial System M.Y. Khan, Tata McGraw Hill Education, New Delhi
- 4) Modern Banking in India R.K. Uppal & Bishnupriya N., New Century Publications, New Delhi
- 5) Retail Banking Indian Institute of Banking and Finance, Macmillan / Taxmann Publications, Mumbai

Continuous Assessment:

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

End of Semester Examination (ESE for 4 Credit Course):

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



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

B.Com. (Accounting & Taxation) (3rd Year): Semester VI (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Applied Tax Skills-II

Vocational Skill Enhancement Course (VSEC)

Course Code: CAATVC1351

| | |
|------------------------------|---|
| Course prerequisites: | It requires basic understanding of accounting principles and familiarity with financial statements. |
| Course Objectives | 1. Develop practical knowledge of income tax laws and procedures |
| | 2. Enable learners to compute taxable income and tax liability |
| | 3. Build skills in filing returns and handling tax-related documentation |
| Course Outcomes | 1. Interpret and comply with tax laws and regulations. |
| | 2. Prepare and file tax returns accurately. |
| | 3. Analyse tax liabilities and suggest tax-saving measures. |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|----|-------------|
| Credits Assigned | | Teaching Hours | | 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) | | | |
| -- | 02 | -- | 60 | 10 | 06 | 04 | 20 | -- | 30 | 50 |

Course Contents

| Module No. | Unit No. | Topic | Teaching Hours |
|------------|----------|---|----------------|
| 1.0 | | Digital Taxation Tools | 14 |
| | 1.1 | E-filing of income tax returns | |
| | 1.2 | Use of government tax portals | |
| | 1.3 | Basic use of tax software | |
| 2.0 | | Tax Planning and Management | 14 |
| | 2.1 | Tax planning vs tax evasion | |
| | 2.2 | Tax-saving strategies | |
| | 2.3 | Ethical considerations in taxation | |
| 3.0 | | Ethics & Professional Practice | 16 |
| | 3.1 | Ethical tax practices | |
| | 3.2 | Role of tax consultants | |
| | 3.3 | Confidentiality and compliance | |
| 4.0 | | Emerging Trends in Taxation | 16 |
| | 4.1 | Faceless assessment and digital taxation | |
| | 4.2 | AI and automation in tax systems | |
| | 4.3 | Recent reforms and updates | |
| | | Total | 60 Hrs |

Reference Books:

- 1) ICAI Study Material
- 2) Income Tax Law and Practice – Dr. H. C. Mehrotra and Goyal - Sahitya Bhavan Publication
- 3) www.incometax.gov.in
- 4) Income Tax – Dr. V. K. Singhania, Dr. M. Singhania

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-Year Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

B.Com. (Accounting & Taxation) (3rd Year): Semester VI (Level 5.5)

Subject: Commerce

Under the Faculty of Commerce and Management

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

Course Title: Basics of Stock Market

Vocational Skill Enhancement (VSEC)

Course Code: CAATVC1352

| | |
|------------------------------|--|
| Course prerequisites: | Basic knowledge of investments, stock market, money management |
| Course Objectives | 1. To develop knowledge about stock exchanges and their functions in India. |
| | 2. To study various financial instruments like shares, bonds, and mutual funds |
| | 3. To learn the process of investing and trading in the stock market. |
| Course Outcomes | 1. Identify the role of stock exchanges and market participants in trading activities. |
| | 2. Differentiate between various financial instruments available in the market. |
| | 3. Demonstrate the process of buying and selling shares through a trading system |

Course Teaching and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|----------------|-----------|---|---|--------------------|---------------|-------------------------------|-----------|-------------|
| Credits Assigned | | Teaching Hours | | 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 | | Basics of Investing | 14 |
| | 1.1 | Basics of Investment & Investment Environment. | |
| | 1.2 | Avenues of Investment - Equity Shares, Preference Shares, Bonds & Debentures. | |
| | 1.3 | Indian Securities Markets - Primary Market, Secondary Market and Derivatives Market, Do's & Don'ts of investing in markets | |
| 2.0 | | Fundamental Analysis | 14 |
| | 2.1 | Top-down and Bottom-up approaches. | |
| | 2.2 | Analysis of the international & domestic economic scenario. | |
| | 2.3 | Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly). | |
| 3.0 | | Technical Analysis | 16 |
| | 3.1 | Trading rules (Credit Balance Theory, Confidence Index, Filter Rules, Market Breadth). | |
| | 3.2 | Advances v/s Declines and Charting (Use of Historic Prices, Simple Moving Average and MACD), basic and advanced interactive charts | |
| | 3.3 | Risk and return. | |
| 4.0 | | Indian Stock Market | 16 |
| | 4.1 | Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. | |
| | 4.2 | Role of Stock Exchange, Stock exchanges in India- BSE, NSE and MCX. | |
| | 4.3 | Trading in Securities: Demat Trading, Types of Orders, Using of Brokerage and analyst recommendations. | |
| | | Total | 60 Hrs |

Reference Books:

1. Financial Market (Think & Grow Rich) - Dr Vishal Parashram Varma, Dr Priya Parashram Varma
2. Investment Analysis and Portfolio Management, Chandra, P., New Delhi: Tata McGraw-Hill Education (2017).
3. Security Analysis and Portfolio Management, Kevin S., Delhi: PHI Learning (2015).
4. Security Analysis and Portfolio Management, Ranganatham M., & Madhumathi R., Uttar Pradesh: Pearson (India) Education (2012).

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

B.Com. (Accounting & Taxation) (3rd Year): Semester VI (Level 5.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Internship/Apprenticeship

On Job Training (OJT)

Course Code: CAATOT1351

On Job Training (OJT) is designed to provide students with real work experience in business, industry, and service organizations. It helps students understand how theoretical knowledge is applied in practical situations. This course gives students an opportunity to work in organizations such as banks, companies, NGOs, startups, and government offices. Students will learn about daily operations, management practices, and workplace culture.

As per NEP 2020, the course focuses on developing employability skills, practical knowledge, and professional attitude. It helps students improve communication, teamwork, problem-solving, and decision-making skills. This training bridges the gap between classroom learning and industry requirements. It also helps students prepare for future careers and higher education.

This course is introduced for B. Com III Year students under Swami Ramanand Teerth Marathwada University (SRTMU), Nanded, to provide industry exposure and hands-on learning experience.

Course Objectives

1. To provide real work experience in business organizations.
2. To develop practical knowledge and professional skills.
3. To enhance communication, teamwork, and interpersonal skills.
4. To understand organizational structure and work culture.
5. To improve employability and career readiness

Course Outcomes: (After completion of the course, students will be able to)

1. Understand real business operations and practices
2. Apply theoretical knowledge in practical work situations
3. Develop professional and ethical work behavior
4. Improve communication and teamwork skills
5. Prepare internship reports and present experiences effectively

On-the-Job Training and Evaluation Scheme

| Teaching Scheme | | | | Evaluation Scheme | | | | | | |
|------------------|-----------|-------------------|---------------------|-----------------------|--------------------------|---------------|-------------------------|--------------------------|---------------|-------------|
| Credits Assigned | | Teaching Hours | | Continuous Assessment | | | Semester End Assessment | | | Total Marks |
| Theory | Practical | Guidance in class | On the Job Training | Project Report | Presentation & Viva-voce | Total (Marks) | Project Report | Presentation & Viva-voce | Total (Marks) | |
| -- | 04 | 20 | 100 | 30 | 10 | 40 | 40 | 20 | 60 | 100 |

On-the-Job Training!! (OJT)

| Module No. | | Hours |
|------------|--|------------|
| 01 | <p>Classroom Guidance (20 Hours)</p> <p>The classroom component will prepare students for effective participation in the internship. It will cover the concept, importance, and objectives of OJT as per NEP-2020 guidelines. Students will be guided in selecting suitable organizations such as banks, companies, NGOs, or other relevant sectors. The sessions will focus on developing workplace readiness, including professional ethics, communication skills, and expected behavior in organizational settings. Students will also be introduced to basic organizational structures, types of work assignments, and methods of observation and participation. Additionally, guidance will be provided on report writing, documentation, maintaining logbooks, and preparing for presentation and viva-voce. This component ensures that students are well-prepared before entering the field.</p> | 20 |
| 02 | <p>Internship (100 Hours)</p> <p>During the internship, students will be placed in selected organizations to gain practical exposure. They will observe and understand organizational structure, workflows, and business operations. Students will actively participate in assigned tasks, interact with employees and supervisors, and learn workplace practices. The internship will help students develop essential skills such as communication, teamwork, time management, discipline, and problem-solving. They will also gain exposure to basic tools, technologies, and systems used in the organization. Throughout the internship, students must maintain a daily logbook, record their activities, and reflect on their learning experiences. The internship will provide real-world understanding and enhance students' confidence, skills, and employability.</p> | 100 |
| | Total | 120 |

OJT Guidelines

- Duration: 4 to 6 weeks (minimum 120 hours).
- Students can join the OJT after Vth Sem but in Winter Vacations and onwards to complete required duration
- Students must complete training in: - Banks / Companies / CA Firms / NGOs / Startups.
- Maintain daily diary/logbook.
- Obtain certificate from organization.
- Submit training report (30--40 pages).
- Attend viva-voce

Structure of Report (The internship report should include)

- Introduction of the organization.
- Objectives of training.
- Organizational structure.
- Nature of work performed.
- Learning experience.
- Skills developed.
- Challenges faced.
- Findings and suggestions.
- Conclusion.

Administrative Structure (Internship Cell in College)

- Nodal Officer (TPO): - Training and Placement Officer of the concerned college
- Faculty Coordinator: - One of the faculty members to be nominated by the principal
- Department Coordinator: - Head of the Department.
- Student Coordinators: - to be nominated by the Faculty Coordinators (two students)

Important Note (Supervision & Evaluation)

- The internship shall be carried out under the supervision of a faculty mentor. The final evaluation, including presentation and viva-voce, shall be conducted by an external examiner appointed from the panel approved by Swami Ramanand Teerth Marathwada University, Nanded.

Suggested Areas for OJT (Extended List)

"Students may select any organization or sector relevant to commerce and management, ensuring practical exposure, skill development, job placement and alignment with course objectives."

Core Commerce & Finance

- Banking and Financial Services
- Insurance and NBFCs
- Accounting and Auditing Firms
- Tax Consultancy (GST / Income Tax)
- Investment and Stock Market Firms
- Microfinance Institutions

Business & Management

- Retail and Marketing
- Sales and Distribution Management
- Supply Chain and Logistics
- Business Development and Consulting
- Entrepreneurship / Startups
- Family Business Management

Digital & Technology-Based Areas

- IT and Digital Services
- E-commerce
- Digital Marketing Agencies
- FinTech Companies
- Data Entry and MIS Operations
- Business Analytics (Basic Level)

Industry & Manufacturing

- MSMEs and Small Businesses
- Manufacturing Units
- Export-Import (EXIM) Firms
- Warehouse and Inventory Management
- Agro-Based Industries

Service Sector

- Tourism and Hospitality
- Event Management Companies
- Real Estate and Property Management
- Healthcare Administration
- Media and Advertising Agencies

Government & Public Sector

- Government Offices (Municipal, ZP, etc.)
- Public Sector Banks
- Cooperative Societies
- Rural Development Projects
- Skill Development Missions

Social & Development Sector

- NGOs and Social Sector
- Self-Help Groups (SHGs)
- CSR (Corporate Social Responsibility) Activities
- Environmental and Sustainability Projects
- Community Development Programs

Education & Training

- Education Sector
- Coaching Institutes
- Skill Training Centers
- EdTech Platforms

Emerging & Specialized Areas

- Financial Literacy Campaigns
- Digital Payment Systems (UPI, Wallets, etc.)
- Start-up Incubation Centers
- Artificial Intelligence in Business (Basic Exposure)
- Sustainability and Green Business Practices

Standard Formats and Documentation for OJT / Internship (As per University Guidelines)

- All students are required to prepare, maintain, and submit the prescribed formats during the OJT / Internship. These formats are mandatory and shall be followed as per the guidelines of Swami Ramanand Teerth Marathwada University, Nanded

All attached formats are mandatory for every student during OJT / Internship and must be properly maintained and submitted.

Internship Undertaking

| | | | |
|---|----------|-----------|-------------------------|
| 1. Student Name: | | | |
| 2. Current Address | | | |
| 3. Residence Address | | | |
| 4. Email id | | | |
| 5. Mobile No. | | | |
| 6. AADHAR No. | | | |
| 7. PAN | | | |
| 8. Overall GPA | | | |
| 9. Mode of internship | | | |
| 10. Internship Preferences | | | |
| | Location | Core Area | Organization /Institute |
| Preference-1 | | | |
| Preference-2 | | | |
| Preference-3 | | | |
| | | | |
| I confirm that I agree with the terms, conditions, and requirements of the Internship Policy Student Signature: Date _____ | | | |
| I confirm that the student has attended the internship orientation and has met all paperwork and process requirements to participate in the internship program, and has received approval from his/her mentor. Sign of Department Faculty Coordinator Date | | | |

Template of the Resume of the Intern

1. **Name:**
2. **Contact Details:**
3. **Contact Number:**
4. **Email ID:**
5. **AADHAR No.**
6. **Education**

| Name of the Department / College | Name of the Course | Year | Specialization | Marks/ CGP |
|----------------------------------|--------------------|------|----------------|------------|
| | SSC | | | |
| | HSC | | | |
| | B Sc / B A / B Com | | | |
| | MSc/MA/ M Com | | | |

7. Details of Internship / Work Experience (if done earlier):
8. Details Project Work (done earlier, if any):
9. Academic Experience (Semester Project, extracurricular activities, etc.):
10. Emphasize accomplishments that are relevant to the field
11. Other Achievements and Personal Interests
12. Leadership positions held outside your formal work environment
13. Personal interests and accomplishments that will distinguish you from other applicants
14. Volunteer service/Social Work
15. Languages known (Mention the level of Proficiency)
16. Computer Proficiency (Mention the skills you possess)

Signature of the student

Format of Letter for OJT in an Industry/Enterprise/Organization

To,
The (Manager, HR)

Subject: Request for ____ week(s) On-the-.Job Training / Internship in your Industry/ Enterprise/ Organization - reg.

Dear Sir,

The S. R. T. M. University, Nanded / College established in _____ Maharashtra reflects the vision of leading industrialists and educationalists. Our university / college is accredited with " _ " grade by NAAC in _____. The University / College has been recognized about it's over all academic excellence and infrastructure.

As a part of the implementation of NEP-2020, the University has made a provision of completing 60 / 90 days On-the-Job Training (OJT) for the students if this University. The primary objective of OJT is to enable the students to acquire skills by getting hands-on-training in the real work environment.

The University / College has identified your esteemed Organization / Industry / Establishment for imparting OJT to the students of _____ course. Around _(no.) students would be participating in the OJT. We would like to seek your cooperation in organizing the OJT at your organization. Kindly accord your permission and give at least one-week time for students to join training after confirmation.

| S.No. | Name | Roll no. | Year | Department |
|-------|------|----------|------|------------|
| | | | | |
| | | | | |

The resumes of these students are attached with this letter. If vacancies exist, kindly do plan for Interviews for the students in above branches.

A line of confirmation will be highly appreciated. Yours sincerely,

Nodal Officer / TPO

Relieving Letter of Student

To,
The General Manager (HR)

Subject: Relieving letter for the student(s) to complete On-the-Job-Training in your esteemed organization

Dear Sir,

Kindly refer your letter / e-mail datedon the above cited subject. As permitted by your good self the following students will undergo Industrial Internship in your esteemed organization under your sole guidance and direction

| Sr. No. | Name | Roll No. | Year | Department |
|---------|------|----------|------|------------|
| | | | | |
| | | | | |

This training being an essential part of the curriculum, the following guidelines have been prescribed in the curriculum for the training. You are therefore, requested to please issue following guidelines to the concerned student mentor.

- I. Intern ship schedule may be prepared and a copy of the same may be sent to us.
- II. Each student is required to prepare Internship diary and report.
- III. Kindly check the Internship diary of the student daily.
- IV. Issue instruction regarding working hours during training and maintenance of the attendance record

You are requested to evaluate the student's performance on the basis of grading i.e. Excellent, Very Good, Satisfactory and Non-Satisfactory on the below mentioned factors:

- I. Attendance and general behavior
- II. Relation with workers and supervisors
- III. Initiative and efforts in learning
- IV. Knowledge and skills improvement
- V. Contribution to the organization

The performance report may please be forwarded to the undersigned on completion of training in sealed envelope.

Your efforts in this regard will positively enhance knowledge and practical skills of the students, your cooperation will be highly appreciated, and we shall feel obliged.

The students will abide by the rules and regulation of the organization and will maintain a proper discipline with keen interest during their internship. The students will report to you on dated along with a copy of this letter.

Yours sincerely,

Nodal Officer / TPO

Format of Agreement between the University Department /College Principal and Representative of the Industry / Organization

Agreement

This agreement is made between the Nodal Officer / Training and Placement Officer / Principal of the University / College Department and the Representative of the Industry or Organization for On-the-Job training with provision to be made by the Industry/ Enterprise or Organization on the following:

2. Assigning a Trainer or Supervisor for On-the-Job Training of students by the Industry/ Organization.
3. Engaging students on subject-specific work and providing required guidance or support to ensure their learning.
4. Monitoring the attendance and work completed by students on daily basis.
5. Provide experience letter/certificate of On-the-Job Training to students on completion of the training.
6. In case students need to extend beyond agreed hours, prior intimation shall be taken from Principal/Head of the School.
 - (i) Abide by Prevention of Sexual Harassment Act (POSH) for students undergoing training.
 - (ii) Information shall be provided to trainees regarding working conditions of the job, such as physical requirements potential hazards, health risks, noise levels, etc.

Signature of the Representative
Industry/ Organization

Signature of the Nodal Officer of the
Training and Placement Officer
Of the College

Date:

Student's Attendance Sheet

Name & Address of Organization

| |
|----------------------------------|
| Name of the Student |
| Department / College Name |
| Roll Number |
| Name of Course |
| Type of Work Assigned |
| Date of Commencement of Training |
| Date of Completion of Training |

Month and Year (to be signed by the Internship Supervisor):

| Week | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|-----------|--------|---------|-----------|----------|--------|----------|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |

- v. Attendance Sheet should remain affixed in Daily Training Diary. Do not remove or tear it off.
- vi. Holidays should be marked in Red Ink in attendance column. Absent should be marked as 'A' in Red Ink.

Name and signature with date of Internship Supervisor _____

Supervisor Evaluation of Intern

Student Name: _____ Date: _____

Work Supervisor: _____ Title: _____

Organization: _____

Internship Address: _____

Dates of Internship: From _____ To _____

Please evaluate intern by indicating the frequency with which you observed the following behaviors:

| Parameters | Needs Improvement | Satisfactory | Good | Excellent |
|--|-------------------|--------------|------|-----------|
| Behaviors | | | | |
| Performs in a dependable manner | | | | |
| Cooperates with co-workers and supervisors | | | | |
| Shows interest in work | | | | |
| Learns quickly | | | | |
| Shows initiative | | | | |
| Produces high quality work | | | | |
| Accepts responsibility | | | | |
| Accepts criticism | | | | |
| Demonstrates organizational skills | | | | |
| Uses technical knowledge and expertise | | | | |
| Shows good judgment | | | | |
| Demonstrates Creativity / originality | | | | |
| Analyzes problems effectively | | | | |

| |
|---------------------------------|
| Is self-reliant |
| Communicates well |
| Writes effectively |
| Has a professional attitude |
| Gives a professional appearance |
| Is punctual |
| Uses time effectively |

Overall performance of student intern (circle one):

(Needs improvement / Satisfactory / Good/Excellent)

Additional comments, if any:

Signature of Industry supervisor _____

HR Manager _____

Format for Preparation of Report on OJI by Students

Students are required to prepare a report on the work they performed and learnt during On-the-Job Training (OJT). The report will be included in the student portfolio. Students shall include the following information in the OJT report:

| Sr. No. | Section | Expected Details |
|---------|--------------|--|
| 1. | Introduction | <ul style="list-style-type: none">• Title of the Report• Student's Name, Department / College, Grade, Roll No.• Name of the Job Role |
| 2. | OJT Overview | <ul style="list-style-type: none">• Employer/Workplace Details• Name of OJT Site, Address, Website, Supervisor Name• Brief Profile of the Organization (Government Private, NGO, Business Activity, etc.)• OJT Dates (Start and End), Timings, Number of Hours completed. |
| 3. | OJT Details | <ul style="list-style-type: none">• Activities Performed and Observations made during OJT• List of Tools and Equipment used during OJT• Key Learnings and Challenges faced during OJT• Any innovative work done during OJT |

Performa for Evaluation of internship by the College

1. Name of Student _____
2. Mob. No. _____
3. Roll No. _____
4. Program /Semester _____
5. Period of Training _____
6. Home Address with contact No. _____
7. Address of Training Site: _____
8. Address of Training Providing Agency: _____
9. Name I Designation of Training In-charge _____
10. Type of work _____
11. Date of Evaluation _____

12. Please rate the following:

| Sr.No. | Particular | Grade |
|--------|---|-------|
| 1 | Quality and effectiveness of presentation | |
| 2 | Depth of knowledge and demonstrated skills | |
| 3 | Variety and relevance of learning experience | |
| 4 | Practical applications and relationships with concepts taught | |
| 5 | Internship Report | |
| 6 | Attendance record, student log, supervisor evaluation | |

Overall grade: _____

Additional Remarks: Signature of

Faculty Mentor

Format for OJI Completion Certificate

This is to certify that Mr. / Ms. _____ (name of the Student/Trainee), pursuing his/ her _____ course in the Department of the University / College--

_____ has successfully completed On-the-job Training (OJT) at

_____ and completed _____ hours of OJT from _____ to

He/ she has participated in the following activities/
tasks

- 1.
- 2.
- 3.
- 4.
- 5.

Signature Name of the
Authorized Signatory

Designation
Name of
Industry/Enterprise/Organization Office
Stamp