



॥ 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.

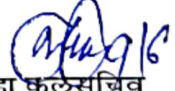
प रि प त्र क

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



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

BACHELOR OF COMMERCE

Under

FACULTY OF COMMERCE & MANAGEMENT

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

From Dean's Desk:

It gives me immense pleasure to share that the Faculty of Commerce and Management at SRTM University, Nanded, along with all affiliated colleges across the four districts, sub-centres, and Modern College, is continuously striving towards achieving excellence in education. In today's rapidly evolving academic and professional landscape, maintaining quality in higher education is not just a goal, but a responsibility we all share.

To meet this challenge, we have adopted a systematic and forward-looking approach. Accreditation has been recognized as a vital tool for ensuring quality, with a strong focus on outcome-based education. Our aim is not only to impart knowledge but also to ensure that students develop the skills, competencies, and practical understanding required in real-world situations.

In this direction, the faculty has taken an important step by integrating outcome-based education into curriculum development. Each Board of Studies has thoughtfully designed Program Objectives (POs), while also providing flexibility to affiliated colleges to enrich them further by adding course objectives and clearly defined learning outcomes. This ensures clarity, consistency, and depth in teaching, ultimately enhancing the learning experience of students. We have also ensured that curriculum development is a collaborative effort by involving experienced faculty members and experts from industry. This helps align academic content with current industry needs and expectations. Further strengthening our commitment to quality, we have introduced a semester-based credit and grading system. This system shifts the focus from teacher-centered to learner-centered education, emphasizing continuous evaluation and active learning. The structured credit system, along with a transparent grading policy, ensures fairness and encourages consistent academic engagement.

Our teaching-learning framework is designed to balance academic rigor with flexibility. While the core syllabus is covered within the stipulated time, additional weeks are effectively utilized for revision, guest lectures, and exposure to knowledge beyond the prescribed curriculum.

I am proud to state that all Boards of Studies have successfully implemented these initiatives with dedication and vision. I firmly believe that these collective efforts will significantly contribute to enhancing the quality of Commerce and Management education and in preparing our students to face future challenges with confidence. Let us continue to work together with commitment and enthusiasm to build a strong academic environment that nurtures knowledge, innovation, and excellence.

Prof. H.S. Patange,
Dean,
Faculty of Commerce and Management,
Swami Ramanand Teerth Marathwada University, Nanded

Chairman's Desk

Education is a powerful force that guides students, individuals, and society from darkness to light. It is not just about gaining knowledge, but about the harmonious and enlightened development of a person's inner abilities. Education is a dynamic process that nurtures inherent qualities and helps individuals grow according to the needs of time and changing circumstances.

Commerce and Management education, in particular, plays a crucial role in empowering common individuals to effectively carry out business activities in a systematic and progressive manner. It prepares learners—both directly and indirectly—for the practical world of business. Unlike many other disciplines, Commerce and Management is a living and evolving field, constantly adapting to the needs and aspirations of society and the nation. Therefore, it must continuously explore new pathways to contribute meaningfully to economic and social development.

A Commerce and Management undergraduate program must have a clear mission aligned with its program objectives and expected outcomes. These outcomes should be measurable and regularly evaluated through structured feedback mechanisms to ensure continuous improvement. Institutions must establish strong quality assurance systems to utilize this feedback effectively. The curriculum should be periodically reviewed and updated to stay relevant and to achieve the desired learning outcomes. Students should also be encouraged to actively participate by sharing their feedback on program objectives, outcomes, and the contribution of individual courses.

In this context, the Faculty of Commerce and Management at Swami Ramanand Teerth Marathwada University, Nanded, has taken a significant step forward. We, the Chairpersons of the Boards of Studies in (1) Accounts and Applied Statistics, (2) Business Economics, (3) Business Studies, (4) Commercial and Mercantile Law, and (5) Management Science and Business Administration (including NGO Management), are pleased to state that the Program Objectives were finalized in a comprehensive meeting. This meeting was attended by more than 60 members from various institutes, including Heads and their representatives from all five Boards of Studies. The finalized Program Objectives and Program Outcomes are presented below

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

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

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

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

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

Programme Objectives:

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

Programme Outcomes:

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



Swami Ramanand Teerth Marathwada University, Nanded

Faculty of Commerce and Management

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

Subject: Commerce

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

						2 Credits	6 Credits			
	Cum. Cr.	08	08	08	04	04	12	00	44	
Exit option: UG Certificate in Commerce on completion of 44 Credits and additional 4 credits from NSQF/ Internship										

2 (5.0)	III	DSC201 (4 Cr) DSC202(4 Cr) 8 Credits	DSM201(4 Cr) 4 Credits	-----	GE/OE201(2 Cr) 2 Credits	VSC201(2 Cr) 2 Credits	AECENG201(2Cr) AECMIL201(2Cr) (Hin,Mar,Kan,Pal,etc) 4 Credits	CC201 (2 Cr) (NCC/NS S/Sports/Culture/Health Welln ess/YogaE ducation/ Fitness) 2 Credits	22	
	IV	DSC251 (4 Cr) DSC252(4 Cr) 8 Credits	DSM251(4 Cr) 4 Credits	-----	GE/OE251(2 Cr) 2 Credits	VSC251(2 Cr) 2 Credits	AECENG251(2Cr) AECMIL251(2Cr) (Hin,Mar,Kan,Pal,etc) VEC251 (2 Cr) Environmental Studies 6 Credits	-----	22	
	Cum. Cr.	24	16	08	08	08	22	02	88	88
Exit option: UG Diploma in Commerce on completion of 88 credits and additional 4credits NSQF/internship										

3 (5.5)	V	DSC301(4Cr) DSC302(4 Cr) DSC303(2Cr) DSC304(2Cr) (IKS) 12 Credits	DSE301 (4cr) 4 Credits	-----	---	-----	VSC301 (2Cr) 2 Credits	---	FP301(4 Cr) (FP/CS) 4 Credits	22	
	VI	DSC351(4 Cr) DSC352(4 Cr) DSC353(4 Cr) 12 Credits	DSE351 (4cr) 4 Credits	--	-----	--	VSC351(2 Cr) 2 Credits	-----	OJT351 (4 Cr) 4 Credits	22	
	Cu m. Cr	56		16	08	08	SEC04+VSC 08 =12	22	10	132	132
Exit option: Bachelor in Commerce											

4 (6.0)	VII	DSC401(4Cr) DSC402(4Cr) DSC403(4Cr) DSC404(2Cr) 14 Credits	DSE40 1 (4cr) 4 Credits	<i>Research Methodology RM401(4cr)</i> 4 Credits		--	--	--	--	22	
	VIII	DSC451(4Cr) DSC452(4Cr) DSC453(4Cr) DSC454(2Cr) 14 Credits	DSE45 1 (4cr) 4 Credits	--		--	--	--	OJT451(4Cr) 4 Credits	22	
Total Credits		Major =92		Minor: 16+08+4 RM=28		GE/OE =08	SEC04+VSCO 8 =12	AEC(ENG+MIL) -16+ VEC-4 +IKS-2)=22	(CC- 02+FP/CEP - 04+OJT-08)=14	176	176
Exit option: B.Com. Honors											

4 (6.0)	VII	DSC401(4Cr) DSC402(4Cr) DSC404(2Cr) 10 Credits	DSE40 1 (4cr) 4 Credits	Research Methodology RM401(4cr) 4 Credits	--	--	--	Research Project (Field Work/Survey) RP401(4Cr) 4 Credits	22	44
	VIII	DSC451(4Cr) DSC452(4Cr) DSC454(2Cr) 10 Credits	DSE45 1 (4cr) 4 Credits	---	--	--	--	Research Project/Disserta tion RP451(8Cr) 8 Credits	22	
Total Credits		Major=84		Minor: 16+08+4 RM=28	GE/OE =08	SEC04+VSCO 8 =12	AEC(ENG+MIL)1 6+ VEC-4+IKS- 2)=22	(CC- 02+FP/CEP- 04+ OJT- 04+RP-12)=22	176	

Exit option: B.Com. Honors with Research

<ol style="list-style-type: none"> 1. DSC: Department/Discipline Specific Core(Major) (92/84) 2. DSE: Department/ Discipline Specific Elective (Major)(16) 3. DSM: Discipline Specific Minor (20) 4. GE/OE: Generic/Open Elective (08) 5. VSEC: Vocational Skill and Skill Enhancement Course 6. VSC: Vocational Skill Courses (08) 7. SEC: Skill Enhancement Courses (06) 8. AEC: Ability Enhancement courses(08) 	<ol style="list-style-type: none"> 9. MIL: Modern Indian languages (08) 10. IKS: Indian Knowledge System (02) 11. VEC: Value Education Courses (04) 12. OJT: On Job Training:(Internship/Apprenticeship) (08) 13. FP/ CS: Field Projects/ Case Study (04) 14. CC: Co-Curricular Courses(04) 15. RP: Research Project/Dissertation (12) 16. RM: Research Methodology(04)
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B.Com. III Year: 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		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Discipline Specific Core (DSC) (Major)	CCOMCT1301	Advanced Accounting – I	04	--	04	--	04
	CCOMCT1302	Management Accounting -I	04	--	04	--	04
	CCOMCT1303	Auditing -I	02	-	02	-	02
Discipline Specific Core (DSC/IKS)	CCOMIK1301	Indian Business, Trade and Economic Heritage (IKS)	02	-	02	-	02
Discipline Specific Elective (DSE). (Any one)	CCOMSE1301	Banking and Financial Services in India –I	04	-	04	-	04
	CCOMSE1302	Indian Economy – I					
	CCOMSE1303	Business Law – I					
	CCOMSE1304	Human Resource Management – I					
	CCOMSE1305	Marketing Management – I					
	CCOMSE1306	Taxation (Income Tax)-I					
	CCOMSE----	UGC Vocational / MOOC Course					
Vocational Skill Course (VSC) (Any one)	CCOMVC1301	Accounting & Auditing Skills – I	--	04	--	02	02
	CCOMVC1302	Next-Gen Banking and Financial Services Skills-I					
	CCOMVC1303	AI in Accounting, Auditing & Taxation –I					
	CCOMVC1304	Business Correspondence – I					
	CCOMVC1305	Taxation Practices (Income Tax)-I					
	CCOMVC----	UGC Vocational / MOOC Course					
Field Projects(FP)	CCOMFP1301	Field-Based Project Work	--	08	--	04	04
Total			16	12	16	06	22

.B.Com. III Year: 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 of Semester Exam.)	CA (Continuous Assessment)	ESE (End of Semester Exam.)	
Discipline Specific Core (DSC)(Major)	CCOMCT1301	Advanced Accounting – I	40	60	-	--	100
	CCOMCT1302	Management Accounting -I	40	60	-	--	100
	CCOMCT1303	Auditing -I	20	30	-	-	50
Discipline Specific Core (DSC/IKS)	CCOMIK1301	Indian Business, Trade and Economic Heritage (IKS)	20	30	-	-	50
Discipline Specific Elective (DSE). (Any one)	CCOMSE1301	Banking and Financial Services in India – I	40	60	-	--	100
	CCOMSE1302	Indian Economy – I					
	CCOMSE1303	Business Law – I					
	CCOMSE1304	Human Resource Management – I					
	CCOMSE1305	Marketing Management – I					
	CCOMSE1306	Taxation (Income Tax)-I					
	CCOMSE----	UGC Vocational / MOOC Course					
Vocational Skill Course (VSC) (Any one)	CCOMVC1301	Accounting & Auditing Skills – I	--	--	20	30	50
	CCOMVC1302	Next-Gen Banking and Financial Services Skills-I					
	CCOMVC1303	AI in Accounting, Auditing & Taxation – I					
	CCOMVC1304	Business Correspondence – I					
	CCOMVC1305	Taxation Practices (Income Tax)-I					
	CCOMVC----	UGC Vocational / MOOC Course					
Field Projects(FP)	CCOMFP1301	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: 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		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
DSC. Discipline Specific Core (DSC) (Major)	CCOMCT1351	Advanced Accounting – II	04	--	04	--	04
	CCOMCT1352	Management Accounting -II	04	--	04	--	04
	CCOMCT1353	Auditing -II	04	-	04	-	04
Discipline Specific Elective (DSE). (Any one)	CCOMSE1351	Banking and Financial Services in India – II	04	-	04	-	04
	CCOMSE1352	Indian Economy – II					
	CCOMSE1353	Business Law – II					
	CCOMSE1354	Human Resource Management – II					
	CCOMSE1355	Marketing Management – II					
	CCOMSE1356	Taxation (Goods and Services Tax)-II					
	CCOMSEX	UGC Vocational / MOOC Course					
Vocational Skill Course (VSC) (Any one)	CCOMVC1351	Accounting & Auditing Skills – II	--	04	--	02	02
	CCOMVC1352	Next-Gen Banking and Financial Services Skills - II					
	CCOMVC1353	AI in Accounting, Auditing & Taxation – II					
	CCOMVC1354	Business Correspondence – II					
	CCOMVC1355	Taxation Practices (GST)-II					
	CCOMVC----	UGC Vocational / MOOC Course					
On Job Training (OJT)	CCOMOJ1351	Internship/Apprenticeship	--	08	--	04	04
Total			16	12	16	06	22

B.Com. III Year: 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		Practical Marks		Total Marks
			CA	ESE	CA	ESE	
Discipline Specific Core (DSC)(Major)	CCOMCT1351	Advanced Accounting – II	40	60	-	--	100
	CCOMCT1352	Management Accounting -II	40	60	-	--	100
	CCOMCT1353	Auditing -II	40	60	-	-	100
DSE. Discipline Specific Elective (Any one)	CCOMSE1351	Banking and Financial Services in India – II	40	60	-	-	100
	CCOMSE1352	Indian Economy – II					
	CCOMSE1353	Business Law – II					
	CCOMSE1354	Human Resource Management – II					
	CCOMSE1355	Marketing Management – II					
	CCOMSE1356	Taxation (Goods and Services Tax)-II					
	CCOMSEXX	UGC Vocational / MOOC Course					
Vocational Skill Course (VSC) (Any one)	CCOMVC1351	Accounting & Auditing Skills – II	--	---	20	30	50
	CCOMVC1352	Next-Gen Banking and Financial Services Skills – II					
	CCOMVC1353	AI in Accounting, Auditing & Taxation – II					
	CCOMVC1354	Business Correspondence – II					
	CCOMVC1355	Taxation Practices (GST)-II					
	CCOMVC----	UGC Vocational / MOOC Course					
On Job Training (OJT)	CCOMOJ1351	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.

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

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

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



Swami Ramanand Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Advanced Accounting-I

Discipline Specific Core (DSC) Major

Course Code: CCOMCT1301

Course prerequisites:	The course prerequisites ensure that learners possess foundational accounting knowledge and analytical ability required to engage with advanced, application-oriented, and interdisciplinary accounting concepts as per NEP 2020 framework.
Course Objectives	<ol style="list-style-type: none"> To develop conceptual and practical understanding of advanced accounting areas To enable students to prepare accounts for specialized industries To enhance analytical and problem-solving skills in accounting To bridge academic learning with professional accounting practices
Course Outcomes	<ol style="list-style-type: none"> Apply accounting concepts to real-life business situations Prepare accounts for branches, hotels, and agriculture sectors Understand government accounting structure Analyse financial data for decision-making

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Government Accounting	12
	1.1	Meaning, Features and Objectives of Government Accounting	
	1.2	Structure: Consolidated Fund, Contingency Fund, Public Account	
	1.3	Types: Central, State and Local Government Accounting	
	1.4	Role in public financial management and transparency	
2.0		Hospitality & Service Sector Accounting	12
	2.1	Concept and importance of Hotel Accounting	
	2.2	Revenue recognition in service sector	
	2.3	Preparation of Hotel Final Accounts	
	2.4	Introduction to service costing basics	
3.0		Underwriting of Shares & Debentures	12
	3.1	Meaning and importance of underwriting, Types of underwriting agreements	

	3.2	Role of SEBI in regulating underwriting, Understanding issue failure & risk coverage,	
	3.3	Treatment of Commission, Liability settlement, Shares taken.	
	3.4	Over-subscription cases, Partial firm underwriting adjustment and Preparation of Underwriters' Accounts	
4.0		Branch Accounting	14
	4.1	Concept and types of branch accounting	
	4.2	Debtors System – detailed preparation	
	4.3	Stock & Debtors System – practical problems	
	4.4	Inter-branch adjustments and control	
5.0		Investment Accounts	10
	5.1	Meaning and objectives of investment account, Types of investments.	
	5.2	Capital and revenue expenses, Cum-interest transactions,	
	5.3	Ex-interest transactions.	
	5.4	Preparation of Investment Accounts, Bond, Debenture. Equity share investment account.	
		Total	60

Books for References

1. S.N. Maheshwari & S.K. Maheshwari – Advanced Accountancy (Vol. I)
2. Dr. Ashok Sehgal & Deepak Sehgal – Advanced Accounting
3. R.L. Gupta & M. Radhaswamy – Advanced Accountancy
4. Shukla & Grewal – Advanced Accounts
5. T.S. Reddy & A. Murthy – Financial Accounting & Advanced Accounting
6. P.C. Tulsian – Financial Accounting (Advanced Topics)
7. Barry Elliott & Jamie Elliott – Financial Accounting and Reporting
8. Robert Libby – Financial Accounting (Global Edition)
9. ICAI Study Material – Financial Reporting & Accounting Standards (Ind AS)
10. Ministry of Corporate Affairs (MCA) – Ind AS Guidelines
11. RBI Publications – Government Accounting & Public Finance Basics
12. Agricultural Accounting – Relevant chapters from ICAR publications
13. Hospitality Accounting – Selected case material (IHM / hotel finance basics)
14. Advanced Accounting -I, Dr. H.W.Kulkarni ,Dr.Sanjiv Kumar Shraddha Publication Solapur
15. Advanced Accountancy by Advanced Accountancy by S.P. Jain & K.L. Narang.

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Management Accounting -I

Discipline Specific Core (DSC) Major

Course Code: CCOMCT1302

Course prerequisites :	Basic understanding of Accounting, Management concepts and numerical aptitude for business decision-making
Course Objectives	To understand the concepts, scope, and functions of Management Accounting.
	To develop analytical skills for interpretation of financial statements using various tools and techniques.
	To acquaint students with ratio analysis and marginal costing for managerial decision-making.
	To provide practical knowledge of budgeting and budgetary control techniques in business organizations.
Course Outcomes	Explain the concepts, objectives, functions, and importance of Management Accounting and Management Audit.
	Analyze and interpret financial statements using comparative statements, common size statements, and trend analysis.
	Calculate and interpret important accounting ratios and apply marginal costing techniques for decision-making.
	Prepare different types of budgets such as Sales Budget and Production Budget for business planning and control.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Management	10
	1.1	Meaning & Definitions, Characteristics, Functions, Tools of Management Accounting	
	1.2	Role of Management Accounting in Decision Making,	
	1.3	Difference between Management Accounting and Financial Accounting.	
	1.4	Definition of Management Audit & Importance of Management Audit	
2.0		Financial Statement Analysis	12
	2.1	Introduction, Meaning, Objectives, Nature and Scope of Financial Statement	
	2.2	Methods of Financial Statement Analysis	

	2.3	Practical Problems on Comparative Financial Statement	
	2.4	Common Size Statement and Trend Analysis	
3.0		Ratio Analysis	08
	3.1	Meaning, Advantages and Limitations of Ratio Analysis, Classification of Ratio	
	3.2	Practical Problems on: Current Ratio, Liquid Ratio, Stock Turnover Ratio	
	3.3	Debtor Turnover Ratio, Creditor Turnover Ratio, Operating Ratio	
	3.4	Gross Profit Ratio, Net Profit Ratio, Debt-Equity Ratio, Proprietary Ratio, Fixed Asset Turnover Ratio, Capital Gearing Ratio	
4.0		Marginal Costing	15
	4.1	Introduction, Meaning, Advantages and Disadvantages of Marginal Costing	
	4.2	Break-Even Analysis,	
	4.3	P/V Ratio,	
	4.4	Contribution, Margin of Safety and Maintaining the Desired Level of Profit	
5.0		Budget and Budgetary Control	15
	5.1	Introduction, Meaning,	
	5.2	Definitions, Objectives, Scope	
	5.3	Types of Budgets,	
	5.4	Practical Problems on Production Budget and Sales Budget.	
		Total	60

Books for References

1. Management Accounting by R.S.N. Pillai & V. Bhagvati, S. Chand Publication, Delhi
2. Management Accounting by Dr. S.N. Mahaeshwari, Sultan Chand & Sons, Delhi
3. Management Accounting by M. Wilson, Himalaya Publication House
4. Management Accounting – Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, Aruna Prakashan Latur
5. Management Accounting – Dr. S.S. Agrawal & Dr. S. R. Agrawal – Chinmay Prakashan Aurangabad
6. Management Accounting Dr. Maroti Kachave, Dr. Balaji Kamble, Prof. Shrawan Bansode – Suman Prakashan, Latur
7. Accounting for Management: A Step towards Decision Making – Dr. P.T. Pawar, Dr. R.N. Gilda, Mr. A.K. Pawar- Prabhakar Publication, Latur.
8. Cost and Management Accounting ,Dr. H. S. Patange, Chandralok Prakashan.Kanpur.
9. Management Accounting. Dr. Pandurang T. Pawar, Dr. Shivprasad V. Dongare, Mr. Deepak P. Pate, Mr. Nilesh L. Khirsagar

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Auditing -I
Discipline Specific Core (DSC) Major
Course Code: CCOMCT1303

Course prerequisites:	Students should possess basic knowledge of auditing principles, accounting concepts, preparation of financial statements, business transactions, and an understanding of the role and importance of audit in business organizations.
Course Objectives	To develop understanding about the concepts, principles, nature, and scope of auditing.
	To explain the role, rights, duties, liabilities, and ethical responsibilities of auditors in corporate governance.
	To provide knowledge of audit planning, documentation, audit evidence, and modern audit techniques.
	To enable students to identify audit risks, frauds, internal control systems, and analytical procedures used in auditing practice.
Course Outcomes	Explain the meaning, objectives, principles, scope, and different types of auditing.
	Differentiate between auditing, accounting, and investigation with practical and case-based understanding.
	Apply audit planning, audit documentation, evidence collection, sampling, and analytical procedures in audit work.
	Evaluate fraud risks, internal controls, professional ethics, and the role of auditors in corporate governance and compliance.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Foundations & Professional Framework of Auditing.	08
	1.1	Meaning, nature, and objectives of auditing	
	1.2	Principles and scope of audit	
	1.3	Auditing vs accounting vs Investigation, Conceptual + Case Comparison.	
	1.4	Types of audits (statutory, internal, cost, management), Professional Ethics and Standards in Auditing.	

2.0		Company Auditor & Corporate Governance	07
	2.1	Appointment, Qualification, and Disqualification of Auditor	
	2.2	Rights, Duties, and Liabilities of Auditor	
	2.3	Auditor Independence & Rotation (Legal + Ethical aspects)	
	2.4	Corporate Governance Framework, Role of Auditor in Corporate Governance	
3.0		Audit Planning, Documentation & Evidence	08
	3.1	Audit Planning & Audit Strategy, Audit Programme and Procedures	
	3.2	Audit Working Papers (Preparation & Importance)	
	3.3	Audit Evidence: Nature, Types, Reliability, Methods of Collecting Evidence	
	3.4	Audit Documentation Tools (Digital + Manual)	
4.0		Risk Assessment, Fraud & Audit Techniques	07
	4.1	Types of Errors and Frauds, Auditor's Role in Detection & Prevention	
	4.2	Risk Assessment Process, Internal Control System Overview	
	4.3	Audit Sampling Techniques	
	4.4	Analytical Procedures in Auditing	
		Total	30

Books for References

1. Kamal Gupta – Contemporary Auditing
2. B.N. Tandon – Practical Auditing
3. Ravinder Kumar & Virender Sharma – Auditing Principles and Practice
4. N.K. Jha & Purva Jain – Auditing
5. S.K. Basu – Auditing & Assurance (CA level)
6. ICAI Study Material – Auditing & Assurance
7. Companies Act, 2013 (relevant sections)
8. Dr. H S Patange, Dr M.S. Ashtekar & Dr Gilda R. N, Principles of Auditing, Prabhakar

Publication, Latur.

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: CCOMIK1301

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	To understand the evolution of Indian business from the 19th century to modern times To analyze the impact of colonialism, industrialization, and policy changes To study the growth of Indian entrepreneurs and business systems To connect historical developments with modern commerce practices
Course Outcomes	Explain the transformation of Indian business during British rule Analyze the role of Indian entrepreneurs and business houses Understand industrial and financial development in India Relate historical trends to current business strategies

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Indian Business under Colonial Rule (1800–1900)	08
	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	
	1.4	Rise of modern industries: Textile, Jute, Railways, Role of British capital vs Indian participation.	
2.0		Rise of Indian Entrepreneurship & Business Houses (8 Hours)	07
	2.1	Emergence of Indian entrepreneurs in the 19th–early 20th century	
	2.2	Contributions of: Jamset ji Tata, Ghanshyam Das Birla	
	2.3	Growth of family-owned businesses and trading communities	

	2.4	Indigenous banking systems (Shroffs, Chettiars, Marwaris)	
3.0		Industrialization, Trade & Financial Systems (1900–1947)	08
	3.1	Growth of industries during pre-independence period	
	3.2	Swadeshi Movement and its impact on business	
	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 Hours)	07
	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

Books for References

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Banking and Financial Services in India – I
Discipline Specific Elective-(DSE)
Course Code: CCOMSE1301

Course prerequisites:	Basic understanding of banking concepts and general awareness of the Indian financial system.
Course Objectives	To provide knowledge of the evolution, structure, and functioning of the Indian banking system.
	To develop understanding of commercial banking operations and customer services.
	To familiarize students with digital banking systems and modern payment mechanisms.
	To introduce financial markets and the role of financial inclusion in economic development.
Course Outcomes	Students will be able to explain the structure and regulatory framework of the Indian banking system.
	Students will be able to understand banking operations, lending practices, and customer relationship management.
	Students will be able to use and evaluate digital banking and electronic payment systems.
	Students will be able to analyze financial markets and assess financial inclusion initiatives in India.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Evolution and Structure of Banking in India	10
	1.1	Historical development of banking (Pre & Post-independence)	
	1.2	Structure of Indian Banking System (Scheduled & Non-scheduled banks)	
	1.3	Role of Reserve Bank of India	
	1.4	Recent reforms and trends in Indian banking	
2.0		Commercial Banking Operations	12
	2.1	Functions of commercial banks (Primary & Secondary)	

	2.2	Types of bank accounts and deposit schemes	
	2.3	Lending practices (Loans, Advances, Priority sector lending)	
	2.4	Customer relationship management in banks	
3.0		Digital Banking and Payment Systems	08
	3.1	Concepts of digital banking and financial inclusion	
	3.2	Electronic payment systems (NEFT, RTGS, IMPS, UPI)	
	3.3	Role of National Payments Corporation of India	
	3.4	Cyber security and digital fraud prevention	
4.0		Financial Markets in India	15
	4.1	Money market and capital market structure	
	4.2	Instruments of money market (T-bills, CP, CD)	
	4.3	Role of Securities and Exchange Board of India	
	4.4	Stock exchanges and trading mechanism	
5.0		Financial Inclusion and Priority Sector	15
	5.1	Concept and need of financial inclusion	
	5.2	Government schemes (Jan Dhan, Mudra, Stand-Up India)	
	5.3	Microfinance institutions and SHGs	
	5.4	Role of banks in rural and agricultural development	
		Total	60

Books for References

1. **M.Y. Khan – Indian Financial System.**
2. **Vasant Desai – Banking and Financial Systems in India.**
3. **Gordon & Natarajan – Banking Theory, Law and Practice.**
4. **Padmalatha Suresh – Management of Banking and Financial Services.**
5. **Prasanna Chandra – Investment Banking and Financial Services**
6. **Dr. H. S. Patange, Financial Services, Chandralok Prakashan, Kanpur**

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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 – I
Discipline Specific Elective-(DSE)
Course Code: CCOMSE1302

Course prerequisites:	Basic understanding of economic concepts and general awareness of the Indian economy.
Course Objectives	To provide an understanding of the structure and key features of the Indian economy.
	To develop knowledge of national income, economic growth, and development indicators.
	To analyze the role and performance of agriculture and industry in India.
	To examine infrastructure and service sectors in supporting economic development.
Course Outcomes	Students will be able to explain the structural characteristics and challenges of the Indian economy.
	Students will be able to analyze national income trends and distinguish between growth and development.
	Students will be able to evaluate the performance of agricultural and industrial sectors.
	Students will be able to assess the contribution of infrastructure and service sectors in economic progress.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Indian Economy – Structure & Reforms	10
	1.1	Economic concepts and types of economy	
	1.2	Features of Indian economy as developing nation	
	1.3	Public vs Private sector role	
	1.4	LPG reforms and economic transformation	
2.0		Economic Planning & Policy Framework	12
	2.1	Planning: concept and evolution	
	2.2	Five-Year Plans: performance review	
	2.3	NITI Aayog: structure & role	

	2.4	Policy reforms and governance	
3.0		Agriculture & Rural Economy	08
	3.1	Agrarian structure & Green Revolution	
	3.2	Irrigation, NABARD & schemes	
	3.3	Rural credit & financial inclusion	
	3.4	Rural entrepreneurship & agro economy	
4.0		Industrial & Urban Development	15
	4.1	Industrial policies & LPG reforms	
	4.2	Industry 4.0 (AI, IoT, MSMEs)	
	4.3	Urbanization & smart city initiatives	
	4.4	Infrastructure & urban issues	
5.0		Foreign Trade & Global Integration	15
	5.1	Balance of Payments & trade structure	
	5.2	Export-import trends	
	5.3	Trade challenges & policies	
	5.4	Ease of Doing Business & globalization	
		Total	60

Books for References

1. **Indian Economy – Ramesh Singh**
2. **Indian Economy – Mishra & Puri**
3. **Economic Survey of India – Government of India**
4. **Indian Economy: Performance and Policies – Uma Kapila**
5. **Reports of NITI Aayog**

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
 (Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Business Law – I
Discipline Specific Elective-(DSE)
Course Code: CCOMSE1303

Course prerequisites:	Basic understanding of business practices and general awareness of legal concepts.
Course Objectives	To introduce the fundamental concepts and framework of business law in India.
	To develop understanding of the principles governing contracts and their legal implications.
	To familiarize students with various types of contracts and their practical applications.
	To provide knowledge of the Sale of Goods Act and its relevance in commercial transactions.
Course Outcomes	Students will be able to explain the legal environment and sources of business law.
	Students will be able to interpret and apply the principles of contract law in real-life situations.
	Students will be able to analyze rights, duties, and liabilities in different types of contracts.
	Students will be able to evaluate legal provisions related to the sale of goods and business transactions

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Law	10
	1.1	Meaning, nature, and scope of business law	
	1.2	Sources of law (statutory, judicial, customary)	
	1.3	Structure of Indian legal system	
	1.4	Legal environment of business	
2.0		Law of Contract – General Principles	12
	2.1	Essential elements of a valid contract	
	2.2	Offer, acceptance, and consideration	
	2.3	Capacity of parties and free consent	
	2.4	Legality of object and agreements	

3.0		Performance and Discharge of Contract	08
	3.1	Modes of performance of contracts	
	3.2	Breach of contract and remedies	
	3.3	Quasi contracts	
	3.4	Contingent and special contracts	
4.0		Special Contracts	15
	4.1	Contract of indemnity and guarantee	
	4.2	Bailment and pledge	
	4.3	Agency: creation and termination	
	4.4	Rights and duties of agent and principal	
5.0		Sale of Goods Act	15
	5.1	Formation of contract of sale	
	5.2	Conditions and warranties	
	5.3	Transfer of ownership and risk	
	5.4	Rights of unpaid seller	
		Total	60

Books for References

1. **Business Law – N.D. Kapoor**
2. **Mercantile Law – M.C. Kuchhal**
3. **Business Law – P.C. Tulsian**
4. **Dr. Varma V. P., Ms. Agrawal N. M., Dr. Varma P. P., & Dr. Gilda R. N. (2025).**

Fundamentals of Business, Mercantile and Corporate Law.. Prabhakar Publication, Latur

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Human Resource Management – I
Discipline Specific Elective-(DSE)
Course Code: CCOMSE1304

Course prerequisites:	Basic understanding of management principles and organizational behaviour.
Course Objectives	To introduce the concepts, scope, and evolution of human resource management.
	To develop understanding of human resource planning, recruitment, and selection processes.
	To familiarize students with training, development, and performance management practices.
	To enhance managerial skills required for effective handling of human resources in organizations.
Course Outcomes	Students will be able to explain HRM functions and their role in organizational effectiveness.
	Students will be able to apply HR planning, recruitment, and selection techniques in practice.
	Students will be able to design training and development programs for employee growth.
	Students will be able to evaluate employee performance using modern appraisal methods.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)			Semester End Assessment (SEA)		Total Marks	
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory		Practical
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to HRM	10
	1.1	Meaning, nature, and scope of HRM	
	1.2	Evolution from personnel management to HRM	
	1.3	Role of HR manager in modern organizations	
	1.4	HRM vs HRD	
2.0		Human Resource Planning (HRP)	12
	2.1	Concept and objectives of HR planning	
	2.2	Job analysis, job description, and job specification	
	2.3	Demand and supply forecasting of manpower	
	2.4	HR information systems (HRIS)	
3.0		Recruitment and Selection	08

	3.1	Sources of recruitment (internal & external)	
	3.2	Selection process (tests, interviews, assessment centers)	
	3.3	E-recruitment and digital hiring platforms	
	3.4	Induction and placement	
4.0		Training and Development	15
	4.1	Training needs assessment	
	4.2	Methods of training (on-the-job & off-the-job)	
	4.3	Management development programs	
	4.4	Evaluation of training effectiveness	
5.0		Performance Management	15
	5.1	Performance appraisal methods (traditional & modern)	
	5.2	Key Performance Indicators (KPIs)	
	5.3	360-degree feedback system	
	5.4	Managing employee performance and feedback	
		Total	60

Books for References

1. **Human Resource Management – Gary Dessler**
2. **Personnel and Human Resource Management – P. Subba Rao**
3. **Human Resource Management – K. Aswathappa**
4. **Human Resource Management, Dr P T Pawar, Prabhakar Publication in Latur.**

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Marketing Management – I
Discipline Specific Elective-(DSE)
Course Code: CCOMSE1305

Course prerequisites:	Basic understanding of business environment and consumer needs
Course Objectives	To introduce fundamental concepts, scope, and functions of marketing management.
	To develop understanding of product and pricing decisions in marketing.
	To familiarize students with distribution channels and promotional strategies.
	To analyze consumer behavior and market segmentation for effective marketing decisions.
Course Outcomes	Students will be able to explain core marketing concepts and apply the marketing mix in business situations.
	Students will be able to analyze product strategies and pricing decisions.
	Students will be able to design distribution and promotion strategies for products and services.
	Students will be able to evaluate consumer behavior and apply segmentation, targeting, and positioning techniques.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Marketing Management	10
	1.1	Meaning, Definition and Features of Marketing	
	1.2	Approaches to the study of Marketing	
	1.3	Scope of Marketing, Importance of Marketing,	
	1.4	Functions of Marketing, Concept of Marketing Mix. (4 P's)	
2.0		Product and Pricing	12
	2.1	Meaning, Concept of Product, classification of product	
	2.2	Product life cycle, new product development	
	2.3	Pricing: Definition of pricing, Methods and Importance of pricing,	
	2.4	Factors affecting pricing decision.	

3.0		Physical Distribution and Promotion	08
	3.1	Meaning and definition of distribution channels,	
	3.2	Functions and types of distribution channels,	
	3.3	Promotion: promotion mix, Advertising, personal selling, sales promotion	
	3.4	Publicity and Public relations, tools and techniques of sales promotion	
4.0		Market Segmentation, Targeting and Positioning	15
	4.1	Concept of market segmentation, Importance of segmentation	
	4.2	Bases of market segmentation.	
	4.3	Market targeting, positioning: meaning the process of market targeting and positioning	
	4.4	Techniques of targeting and positioning.	
5.0		Consumer Behavior	15
	5.1	Concept of Consumer Behavior, the need of understand consumer behavior	
	5.2	Consumer buying process, factors influencing consumer buying behavior	
	5.3	7 O's Framework	
	5.4	Buying motives of consumer. Importance of study of buying motives	
		Total	60

Books for References

1. Philip Kotler – Marketing Management (Prentice Hall of India, New Delhi) .
2. Sherlekar, S.A. – Marketing Management (Himalaya Publication House, Mumbai)
3. Karunakaran, K – Marketing Management (Himalaya Publication House, Mumbai)
4. Dr.Prabhakar Deshmukh – Marketing Management (Vidya Prakashan, Nagpur)
5. Dr. S. V. Kadvekar – Marketing Management (Diamond Publication, Pune)
6. Dr. Mahesh Kulkarni, &Dr. Pramod Biyani – Marketing and Salesmanship (Nirali Prakashan, Pune)
7. Marketing Management – Dr.S. K. Khillare, Dr. S.L. Kundalwar, Aruna Publication Latur
8. Dr. R.S.N. Pillai – Marketing management (S. Chand & Company Pvt. Ltd New Delhi)
9. Marketing and Business Ethics, Dr. Pradeep Sahebrao Jadhav, Asia Publishers New Delhi – 110002
10. Dr. H. S. Patange, Marketing Research, Chandralok Prakashan, Kanpur

Continuous Assessment (CA):

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

B.Com. III 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: Taxation (Income Tax)-I

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1306

Course prerequisites:	Basic knowledge of Income, Financial Year, Taxation System, Accounting, etc
Course Objectives	To make the students be acquainted with the principles and theories of Income Tax as are applicable in practical level.
	To make the students able to utilize the concept of taxation, computation, assessment etc.
	To make able the students to apply various income tax principles and theories as are applicable in taxation system production
	To make the students able to compute the taxable income of different persons.
Course Outcomes	Students will be acquainted with the principles and theories of taxation as are applicable in business.
	Students will be able to compute the taxable income for different persons and to file various income tax returns.
	Students will be able to apply various economic principles based on taxation and theories as are applicable in business at large
	Students will be able to apply practicality of the taxation at large.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Set-off and Carry Forward of Losses	10
	1.1	Set-off of losses under the same head of income	
	1.2	Set-off of losses against income under the other heads of income	
	1.3	Carry-Forward and Set-off of Losses	
	1.4	Order of Set-off and Practical Problems on Set-off and Carry-forward of Losses	
2.0		Assessment of Hindu Undivided Families	12
	2.1	Meaning, Karta of the Family, Common Property of the Family	

	2.2	Mitakshara School and Dayabhaga School of HUF	
	2.3	Determination of Residential Status of HUF	
	2.4	Assessment of HUF, deductions from GTI and practical problems	
3.0		Assessment of Partnership Firm	08
	3.1	Meaning of Partnership, Firm and Partner	
	3.2	Limited Liability Partnerships and Unlimited Liability Partnerships	
	3.3	Computation of Firm's Income	
	3.4	Practical Problems on Assessment of Partnership Firm	
4.0		Assessment of Co-operative Societies	15
	4.1	Meaning and features of cooperative societies	
	4.2	Computation of Gross Total Income (GTI)	
	4.3	Deductions from GTI of cooperative societies	
	4.4	Computation of total income and practical problems	
5.0		Provisions Concerning Tax Deducted at Source	15
	5.1	Meaning and provisions of TDS	
	5.2	TDS on salary and interest	
	5.3	TDS on commission and brokerage	
	5.4	TDS on rent and payments to contractors	
		Total	60

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

Reference Books:

- Dr. Vinod Singhaniya, Dr. Monica Singhaniya, "Student guide to Income Tax", Taxmann.
- VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, "Income Tax Law and Practice", Kalyani Publisher.
- Dr. H.C. Mehrotra and Dr. S. P. Goyal, "Income Tax Law and Accounts", Sahitya Bhawan Publications.
- TN Manoharan and GR Hari, "Direct Tax Laws and International Taxes", Snow White Publications.

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Income Tax Procedure & Practice (UGCTPP-IX)

UGC Vocational Course- Tax Procedure & Practice

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1307

(Note: It is alternative to Discipline Specific Elective-(DSE) & applicable to the college where UGC Vocational Course- Tax Procedure & Practice is approved by the UGC)

Course prerequisites:	Basic knowledge of Income, Financial Year, Taxation System, Accounting, etc
Course Objectives	To make the students be acquainted with the principles and theories of Income Tax as are applicable in practical level.
	To make the students able to utilize the concept of taxation, computation, assessment etc.
	To make able the students to apply various income tax principles and theories as are applicable in taxation system production
	To make the students able to compute the taxable income of different persons.
Course Outcomes	Students will be acquainted with the principles and theories of taxation as are applicable in business.
	Students will be able to compute the taxable income for different persons and to file various income tax returns.
	Students will be able to apply various economic principles based on taxation and theories as are applicable in business at large
	Students will be able to apply practicality of the taxation at large.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Set off and Carry Forward of Losses	10
	1.1	Meaning of Loss under Income Tax	
	1.2	Concept of Set off and Carry Forward	
	1.3	Intra Head and Inter Head Adjustment	
	1.4	Practical Problems on Various Losses to be Set off and Carry Forward	

2.2		Assessment of Hindu Undivided Families	12
	2.1	Meaning, Karta of the Family, Common Property of the Family	
	2.2	Two Schools of H.U.F., Mitakshara School and Dayabhaga School	
	2.3	Determination of Residential Status of HUF	
	2.4	Assessment of HUF, Salary paid to Members of Family, Gifts to HUF by an Outsider, Deductions from GTI for Computing Total Income, Practical Problems	
3.0		Assessment of Partnership Firms	12
	3.1	Meaning of Partnership, Firm and Partner	
	3.2	Limited Liability Partnerships and Unlimited Liability Partnerships	
	3.3	Computation of Firm's Income	
	3.4	Practical Problems on Assessment of Partnership Firm	
4.0		Assessment of Corporate Entities (Companies)	12
	4.1	Meaning of Company and Related Terms	
	4.2	Different Types of Company Public Company, Private Company and One Person Company	
	4.3	Computation of Firm's Income	
	4.4	Practical Problems on Assessment of Partnership Firm	
5.0		Appeals, Penalties and Prosecution under Income Tax Law	14
	5.1	Appeals under the Income Tax Law along with Practical Problems	
	5.2	Revision and Rectification under the Income Tax Law along with Practical Problems	
	5.3	Penalties under the Income Tax Law along with Practical Problems	
	5.4	Prosecution under the Income Tax Law along with Practical Problems	
		Total	60 Hrs

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

Reference Books:

- Dr. Vinod Singhaniya, Dr. Monica Singhaniya, "Student guide to Income Tax", Taxmann.
- VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, "Income Tax Law and Practice", Kalyani Publisher.
- Dr. H.C. Mehrotra and Dr. S. P. Goyal, "Income Tax Law and Accounts", Sahitya Bhawan Publications.
- TN Manoharan and GR Hari, "Direct Tax Laws and International Taxes", Snow White Publications.

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Tax for International Trade-I (UGCFT-IX)

UGC Vocational Course- Foreign Trade

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1308

(Note: It is alternative to Discipline Specific Elective-(DSE) & applicable to the college where UGC Vocational Course- Foreign Trade is approved by the UGC)

Course prerequisites:	Basic knowledge of Income, Financial Year, Taxation System, Accounting, etc
Course Objectives	The objective of this course is to provide the candidates with sound practical as well as Bare Act knowledge.
	To develop an understanding of the principles and structure of International Trade Taxation , including customs duties, GST on imports/exports, and global trade regulations.
	To equip students with knowledge of tax compliance, documentation, and procedures involved in cross-border trade transactions.
Course Outcomes	Students will be able to analyze and apply taxation laws related to imports and exports, including calculation of duties and compliance requirements.
	Students will gain the ability to interpret international trade agreements and evaluate their impact on taxation policies and business decisions.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction of Goods and Service Tax	12
	1.1	History of Indirect Taxes, Genesis of GST in India	
	1.2	Title, extent and commencement, Definition Sec 1 & 2 of CGST Bare Act.,	
	1.3	Benefits of GST, Features of GST, Rates of CGST/SGST and IGST,	
	1.4	IGST- For global trade in detail	
2.0		Registration under Goods and Service Tax	12
	2.1	Person liable to be Registered,	
	2.2	Requirement and Procedure for Registration	

	2.3	Registration of person having multiple businesses	
	2.4	Registration of non-resident Taxable person. (Sec 22 to 30 of CGST Act)	
3.0		Levy of Goods and Service Tax	12
	3.1	Scope of supply [Sec.7 CGST Act],	
	3.2	Tax liability on Mixed and Composite Supply [Sec.8 CGST Act],	
	3.3	Levy & Collection of GST [Sec.9 CGST Act], Composition Scheme under GST [Sec.10 CGST Act],	
	3.4	Power to grant Exemptions [Sec.11 of CGST Act]	
4.0		Assessment	12
	4.1	Self-assessment [Sec.59 and 60 of CGST Act]	
	4.2	Provisional assessment	
	4.3	Difference between self-assessment and provisional assessment	
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 Input Service Distributor [ISD]	
	5.4	Input tax credit ailment, computation of ITC and Tax Liability under GST	
		Total	60 Hrs

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

Reference Books:

- **Students Guide to GST and Customs Law – Vinod K. Singhania**
- **Indirect Taxes (GST, Customs & FTP) – Mohd. Rafi**
- **Goods and Services Tax with Customs Law – Vineet Gupta & N.K. Gupta**

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Python (UGCCA-IX)
UGC Vocational Course- Computer Application
Discipline Specific Elective-(DSE)
Course Code: CCOMSE1309
(Note: It is alternative to Discipline Specific Elective-(DSE) & applicable to the college where UGC Vocational Course- Computer Application is approved by the UGC)

Course prerequisites:	Students should possess basic knowledge of computers and operating systems, familiarity with internet usage and software applications, and a fundamental understanding of mathematics and logical reasoning. No prior programming experience is required, as the course is designed for beginners.
Course Objectives	To introduce the fundamental concepts and applications of Python programming
	To develop understanding of Python syntax, data types, and control structures
	To provide practical knowledge of functions, modules, and numerical/data analysis libraries
	To enable students to develop simple real-world applications using Python tools
Course Outcomes	Understand and apply Python programming concepts and syntax
	Use control structures, functions, and modules in program development
	Perform numerical computation and data manipulation using NumPy and Pandas
	Develop and implement mini-projects for solving real-world problems

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Ora/ Presentation/G D 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		Basic Concepts of Python	12

	1.1	Features and applications of Python	
	1.2	Installation and setup	
	1.3	Basic syntax and keywords	
	1.4	Input, output, and variables	
2.0		Data Types and Control Structure	12
	2.1	Built-in data types	
	2.2	Type conversion	
	2.3	Conditional statements (if, else, elif)	
	2.4	Looping (for, while)	
3.0		Functions And Modules	12
	3.1	Defining and calling functions	
	3.2	Types of arguments	
	3.3	Return values	
	3.4	Modules and packages	
4.0		NumPy for Numerical Computing	12
	4.1	Introduction to NumPy arrays	
	4.2	Array operations and indexing	
	4.3	Mathematical and statistical functions	
	4.4	Working with multi-dimensional arrays	
5.0		Pandas for Data Analysis & Projects	12
	5.1	Introduction to Pandas (Series, DataFrame)	
	5.2	Data loading and cleaning	
	5.3	Data analysis and manipulation	
	5.4	Mini projects / real-world applications	
		Total	60 Hrs

Reference Books:

1. Core Python Programming — Wesley J. Chun
2. Python Programming — S. Sridhar, J. Indumathi, V. M. Hariharan
3. Automate the Boring Stuff with Python — Al Sweigart

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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 & Auditing Skills – I

Vocational Skill Course- (VSC)

Course Code: CCOMVC1301

Course prerequisites:	Basic knowledge of accounting principles and familiarity with computers.
Course Objectives	To develop practical skills in recording and maintaining accounting transactions.
	To enable students to prepare financial statements using manual and digital tools.
	To provide hands-on experience in accounting software and basic costing techniques.
	To introduce fundamental auditing practices for error detection and verification.
Course Outcomes	Students will be able to record transactions and maintain books of accounts accurately.
	Students will be able to prepare and interpret financial statements using practical data.
	Students will be able to use accounting software like Tally for business operations.
	Students will be able to assist in basic auditing work and identify errors or irregularities.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Transaction Recording Skills (Practical)	16
	1.1	Real-life business transactions (shop, service, freelance cases)	
	1.2	Journal entries through practical worksheets	
	1.3	Ledger posting and trial balance (error detection practice)	
	1.4	Hands-on correction of accounting mistakes	
		Skill Outcome: Ability to maintain basic books of accounts	
2.0		Financial Statement Preparation Skills(Practical)	14
	2.1	Preparation of Trading & P/L Account using case data	
	2.2	Balance Sheet with adjustments (live problem solving)	
	2.3	Use of Excel for statement preparation	
	2.4	Interpretation of financial results	
		Skill Outcome: Prepare financial statements independently	

3.0		Digital Accounting Skills(Practical)	20
	3.1	Practical training in Tally (company creation, vouchers)	
	3.2	Recording sales, purchase, receipt, payment entries	
	3.3	Generating reports (P&L, Balance Sheet, GST reports)	
	3.4	Data backup and file management	
		Skill Outcome: Operate basic accounting software	
4.0		Basic Auditing Skills(Practical)	10
	5.1	Understanding audit checklist preparation	
	5.2	Practical vouching of sample transactions	
	5.3	Identifying errors and fraud indicators	
	5.4	Preparing basic audit notes	
		Skill Outcome: Assist in basic audit work	
		Total	60

Books for References

1. **Financial Accounting – T.S. Grewal**
2. **Practical Accounting Manuals (Tally)**
3. **ICAI Beginner Modules – Institute of Chartered Accountants of India**
4. **Excel practice sheets & case-based assignments**

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. III 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: Next-Gen Banking and Financial Services Skills – I
Vocational Skill Course- (VSC)
Course Code: CCOMVC1302

Course prerequisites:	Basic understanding of banking concepts and familiarity with digital tools and mobile applications.
Course Objectives	To develop practical skills in basic banking operations and customer service.
	To provide hands-on knowledge of digital banking and electronic payment systems.
	To enhance understanding of retail banking products and financial advisory skills.
	To promote financial literacy and awareness of financial services and inclusion initiatives.
Course Outcomes	Students will be able to perform basic banking transactions and handle customers effectively.
	Students will be able to execute secure digital payments and identify fraud risks.
	Students will be able to assist customers in retail banking services like loans and cards.
	Students will be able to explain financial products and contribute to financial literacy initiatives.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Basic Banking Operations Skills(Practical)	14
	1.1	Opening bank accounts (KYC documentation practice)	
	1.2	Deposit and withdrawal procedures (forms & simulation)	
	1.3	Passbook, cheque, ATM usage (hands-on exposure)	
	1.4	Customer handling and service etiquette	
		Skill Outcome: Perform basic banking transactions confidently	
2.0		Digital Banking & Payment Skills(Practical)	20
	2.1	Practical use of UPI, mobile banking apps	
	2.2	NEFT, RTGS, IMPS transaction simulation	
	2.3	Working of National Payments Corporation of India systems	
	2.4	Identifying and preventing digital fraud	

		<i>Skill Outcome: Execute secure digital transactions</i>	
3.0		Retail Banking Services Skills(Practical)	16
	3.1	Loan application process (home, personal, education loans)	
	3.2	EMI calculation and repayment planning	
	3.3	Credit and debit card usage (real-life scenarios)	
	3.4	Customer advisory for banking products	
		<i>Skill Outcome: Assist customers in banking services</i>	
4.0		Financial Literacy & Inclusion Skills(Practical)	10
	4.1	Explaining basic financial products to customers	
	4.2	Government schemes (Jan Dhan, Mudra, insurance schemes)	
	4.3	Budgeting and personal finance planning	
	4.4	Rural banking and financial awareness campaigns	
		<i>Skill Outcome: Deliver financial literacy at community level</i>	
		Total	60

Reference + Practice Resources

- IIBF – Banking Fundamentals Modules.**
- RBI Financial Literacy Guides – Reserve Bank of India**
- NPCI Training Material – National Payments Corporation of India**
- International Financial Management, Prof. D. S. Yadav, Asia Publishers New Delhi – 110002**
- Dr. H. S. Patange, Financial Services, Chandralok Prakashan, Kanpur**
- Practical banking forms, KYC documents**
- Case studies on retail banking**

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. III 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: AI in Accounting, Auditing & Taxation – I
Vocational Skill Course- (VSC)
Course Code: CCOMVC1303

Course prerequisites:	Students should possess basic knowledge of accounting, auditing, taxation, and computer applications, along with familiarity with digital tools and analytical skills.
Course Objectives	To introduce students to the application of Artificial Intelligence in accounting practices
	To develop skills in using AI-based tools for financial data processing
	To understand automation in bookkeeping and reporting
	To enhance analytical and decision-making abilities using AI tools
Course Outcomes	Use AI tools for accounting data management
	Automate basic accounting processes
	Interpret AI-generated financial insights
	Apply AI in real-world accounting scenarios

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to AI in Accounting(Practical)	10
	1.1	Concept of Artificial Intelligence and Machine Learning	
	1.2	Evolution of Accounting with Technology (Manual → ERP → AI)	
	1.3	AI vs Traditional Accounting Systems	
	1.4	Overview of AI Tools used in Accounting (Tally AI, Zoho, QuickBooks AI)	
		<i>Skill Outcome:</i> Students will be able to identify and differentiate AI-based accounting systems and understand their practical relevance in modern accounting.	
2.0		AI in Bookkeeping & Data Processing(Practical)	10
	2.1	Automated Data Entry and Invoice Recognition	
	2.2	Optical Character Recognition (OCR) in accounting	
	2.3	AI-based Ledger Posting and Classification	

	2.4	Error Detection and Data Validation using AI	
		<i>Skill Outcome:</i> Students will be able to perform automated bookkeeping and data validation using AI tools.	
3.0		Financial Reporting using AI(Practical)	14
	3.1	Automated Preparation of Financial Statements	
	3.2	AI in Ratio Analysis and Interpretation	
	3.3	Predictive Financial Analytics	
	3.4	Dashboard Reporting Tools (Power BI basics)	
		<i>Skill Outcome:</i> Students will be able to generate and interpret AI-based financial reports and dashboards.	
4.0		AI in Taxation (Basics) (Practical)	14
	4.1	Introduction to AI in GST and Income Tax	
	4.2	Automated Tax Calculation Systems	
	4.3	AI in GST Return Filing (GSTR tools)	
	4.4	Compliance Tracking using AI	
		<i>Skill Outcome:</i> Students will be able to apply AI tools for basic tax computation and compliance management.	
	Practical Skill Development(Practical)		12
	Hands-on Practice with AI-enabled Accounting Software		
	Case Study: Automation of Small Business Accounts		
	Excel + AI Tools (Basic Automation)		
		Mini Project: AI-based Financial Report Preparation	
		Total	60

Books for References

1. Vasant Desai – Fundamentals of Accounting (for base concepts)
2. ICAI Study Material – IT & Accounting Modules
3. QuickBooks & Zoho Official Guides
4. Microsoft Power BI Learning Resources
5. RBI & GST Portal Practical Manuals

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. III 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: Business Correspondence – I

Vocational Skill Course- (VSC)

Course Code: CCOMVC1304

Course prerequisites:	Basic understanding of English language and general communication skills.
Course Objectives	To develop effective written and verbal communication skills for business situations.
	To train students in drafting professional business letters and digital correspondence.
	To enhance skills in report writing and office documentation.
	To improve workplace communication, including interpersonal and virtual interactions.
Course Outcomes	Students will be able to communicate clearly and professionally in business environments.
	Students will be able to draft accurate business letters and official correspondence.
	Students will be able to prepare reports, notices, and other business documents.
	Students will be able to handle office communication effectively, including digital and interpersonal modes.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Basics of Business Communication Skills(Practical)	14
	1.1	Principles of effective communication (clarity, tone, purpose)	
	1.2	Types of business communication (formal & informal)	
	1.3	Barriers to communication and practical solutions	
	1.4	Listening and speaking skills (role-play exercises)	
		Skill Outcome: Communicate clearly and professionally	
2.0		Business Letter Writing Skills(Practical)	14
	2.1	Structure of formal business letters (format practice)	
	2.2	Drafting enquiry, reply, and complaint letters	
	2.3	Order, cancellation, and adjustment letters	

	2.4	Editing and improving poorly written letters	
		<i>Skill Outcome: Draft accurate business letters</i>	
3.0		Email and Digital Correspondence Skills(Practical)	16
	3.1	Professional email writing (format, tone, etiquette)	
	3.2	Writing emails for enquiry, complaint, follow-up	
	3.3	Use of tools like Gmail for practice	
	3.4	Avoiding common email mistakes	
		<i>Skill Outcome: Write effective professional emails</i>	
4.0		Report Writing and Documentation Skills(Practical)	16
	4.1	Basics of business reports (structure & format)	
	4.2	Writing short reports (meeting, visit, inspection)	
	4.3	Preparing notices, agendas, and minutes	
	4.4	Use of templates and formatting tools	
		<i>Skill Outcome: Prepare clear business documents</i>	
		Total	60

Reference + Practice Resources

1. Business Communication – K.K. Sinha.
2. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan.
3. Practical email writing guides.
4. Templates for letters, emails, and reports.
5. Case studies on business communication

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. III 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: Taxation Practices-I (Income Tax)

Vocational Skill Course- (VSC)

Course Code: CCOMVC1305

Course Prerequisites:	Students should possess basic knowledge of accounting principles, taxation concepts, computer applications, and internet usage. Familiarity with financial documents, PAN, banking procedures, and elementary concepts of income and taxation will help students understand and perform practical aspects of Income Tax registration, computation, and return filing effectively.
Course Objectives:	To provide practical knowledge of Income Tax registration procedures and e-filing systems.
	To develop an understanding of various heads of income and tax computation under different tax regimes.
	To familiarize students with the applicability and filing procedures of different Income Tax Return (ITR) forms.
	To enable students to practically compute tax liability and file Income Tax Returns through online and offline modes.
Course Outcomes:	Understand and perform Income Tax registration and e-filing portal procedures independently.
	Classify different sources of income and calculate taxable income accurately.
	Identify and apply appropriate ITR forms based on individual tax situations.
	Compute tax liability and successfully file Income Tax Returns using practical methods and digital platforms.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Registration and Basic Concepts of Income Tax	12
	1.1	Introduction to Income Tax e-Filing Portal and PAN Registration	

	1.2	Registration and verification of Mobile Number and E-mail ID	
	1.3	Authentication of Registration and creation of Login ID & Password	
	1.4	Overview of Income Tax system and Heads of Income	
2.0		Income and Tax Computation	12
	2.1	Income from Salary and House Property	
	2.2	Income from Business/Profession, Capital Gains and Other Sources	
	2.3	Deductions under Income Tax and required documentation	
	2.4	Computation of Income Tax under New Tax Regime and Old Tax Regime	
3.0		Applicability of Income Tax Returns (Practical)	18
	3.1	Applicability and practical filing of ITR-1	
	3.2	Applicability and practical filing of ITR-2	
	3.3	Applicability and practical filing of ITR-3	
	3.4	Applicability and practical filing of ITR-4	
4.0		Filing and Submission of Income Tax Returns	18
	4.1	Computation of Total Income and Tax Payable	
	4.2	Selection of appropriate Income Tax Return (ITR)	
	4.3	Filing of Income Tax Return through e-Filing Portal and Offline Utility (JSON)	
	4.4	Verification, E-verification and confirmation of ITR filing	
		Total	60 Hrs

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

Reference Books:

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

Continuous Assessment (CA) – 20 Marks

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

1. Class Tests: 10 Marks. Two tests of 5 marks each will be conducted. The tests may include objective, short answer, and practical-based questions

2. Assignments, Oral Work, Presentations, Group Discussions, Practical Work, and Skill-Based Activities (as per the nature of the course – VSC) will carry 06 marks.

3. Attendance will carry 04 marks

Semester End Assessment (SEA) – 30 Marks

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

Question Paper Pattern (30 Marks):

1. Q.1 (Compulsory) for 10 Marks Based on any module of entire syllabus

Short answers / case-based / practical questions

2. Attempt any 02 questions from Q.2 to Q.4 for 10 Marks each.



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

B.Com. III 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: Tax Consultancy (Income Tax) -I (UGCTPP-X)

Vocational Skill Course- (VSC)

UGC Vocational Course-Tax Procedure & Practice

Course Code: CCOMVC1306

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

Course Prerequisites:	Basic knowledge of Income, Financial Year, Taxation System, Accounting, etc
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the principles and theories of Income Tax as are applicable in practical level. To make able the students to utilize the concept of taxation, income tax returns, etc. To make able the students to apply various income tax principles and theories as are applicable in taxation system production To make help the students to apply taxation system reasoning to solve business problems. To make the students be acquainted with the different taxation system and different scenarios.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the principles and theories of taxation as are applicable in business. Students will be able to registration of income tax, income tax returns and computation of income tax etc. Students will be able to apply various economic principles lays on income taxation and theories as are applicable in business at large Students will be able to apply practicality of the taxation at large. Students will be able to apply income tax theory to solve business problems.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
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1.0		Process of Registration under Income Tax (Practical)	12
	1.1	Registration of PAN for Income Tax	
	1.2	Registration confirming Mobile Number and e mail	
	1.3	Authentication of Registration	
	1.4	Login id and Password	
2.0		Filing of Income Tax Returns(Practical)	12
	2.1	Choosing the Income Tax Returns applicable	
	2.2	Heads of Income	
	2.3	Deductions Documentations	
	2.4	Computation of Income Tax as per New Tax Regime and Old Tax Regime	
3.0		Various Returns applicable for Individuals(Practical)	18
	3.1	Applicability of ITR-1	
	3.2	Applicability of ITR-2	
	3.3	Applicability of ITR-3	
	3.4	Applicability of ITR-4	
4.0		Computation of Total Income and Computation of Tax Payable(Practical)	18
	4.1	Choosing Income Tax Returns (ITR)	
	4.2	File Income Tax Return from Portal	
	4.3	File Income Tax Return by creation HTML file	
	4.4	Confirmation for filing Income Tax Return	
		Total	60 Hrs

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

Reference Books:

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

Continuous Assessment (CA) – 20 Marks

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

1. Class Tests: 10 Marks. Two tests of 5 marks each will be conducted. The tests may include objective, short answer, and practical-based questions

2. Assignments, Oral Work, Presentations, Group Discussions, Practical Work, and Skill-Based Activities (as per the nature of the course – VSC) will carry 06 marks.

3. Attendance will carry 04 marks

Semester End Assessment (SEA) – 30 Marks

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

Question Paper Pattern (30 Marks):

1. Q.1 (Compulsory) for 10 Marks Based on any module of entire syllabus

Short answers / case-based / practical questions

2. Attempt any 02 questions from Q.2 to Q.4 for 10 Marks each.



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

B.Com. III 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: Professional Skills for International Business -I (UGCFT-X)

Vocational Skill Course- (VSC)

UGC Vocational Course- Foreign Trade

Course Code: CCOMVC1307

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

Course prerequisites:	Students should possess basic communication skills, a fundamental understanding of business concepts, and familiarity with computer applications and internet usage. Basic knowledge of personality development, professional interactions, and workplace communication will help learners effectively understand professional skills, resume preparation, and interview practices in an international business environment.
Course Objectives	To develop students' understanding of personality development and its role in professional growth.
	To enhance professional communication skills required in business and workplace environments.
	To familiarize students with resume preparation, job applications, and professional correspondence.
	To equip students with interview skills, professional grooming, and workplace etiquette for career success.
Course Outcomes	Explain the concepts, determinants, and theories of personality and their relevance in professional development.
	Demonstrate effective communication skills for business and professional settings.
	Prepare professional resumes, cover letters, and online job applications according to industry requirements.
	Apply interview techniques, professional grooming practices, and positive body language for career advancement.

Course Teaching and Evaluation Scheme

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

Course Contents

Module	Unit	Topic	Teaching
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No.	No.		Hours
1.0		Introduction to Personality Development	16
	1.1	Meaning, Nature, and Importance of Personality	
	1.2	Determinants of Personality: Biological, Psychological, and Social Factors	
	1.3	Theories of Personality: Sigmund Freud Psychoanalytic Theory and Carl Jung Analytical Psychology	
	1.4	Trait Theory and its relevance in professional development	
2.0		Professional Communication in Business (Practical)	16
	2.1	Fundamentals of Professional Communication: Formal and Informal Communication	
	2.2	Principles and Barriers of Effective Communication	
	2.3	Business Writing: E-mails, Memos, and Reports	
	2.4	Public Speaking Skills and Confidence Building Techniques	
3.0		Resume Building and Job Application Skills (Practical)	14
	3.1	Introduction and Importance of Resume Writing	
	3.2	Types of Resumes: Chronological, Functional, and International CV Formats	
	3.3	Online Job Applications and E-mail Etiquette for Recruiters	
	3.4	Preparation of Professional Resumes and Cover Letters	
4.0		Interview Preparation and Professional Grooming (Practical)	14
	4.1	Types of Interviews: HR, Technical, Behavioural, and Virtual Interviews	
	4.2	Interview Preparation Techniques and Frequently Asked Questions	
	4.3	Professional Grooming and Personal Presentation Skills	
	4.4	Body Language, Etiquette, and Creating Positive First Impressions	
		Total	60

Reference Books:

- **Business Communication and Professional Skills – R. K. Madhukar**
- **Soft Skills for Managers – Dr. T. Kalyana Chakravarthi**
- **International Business (Text and Cases) – P. Subba Rao**
- **Business Communication- Dr. R.V. Ghadge, Dr. V. P. Varma, Mr. Sharma S.S., Mr. Shaikh D.J**

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. III 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: Data Analysis with Power Bi (UGCCA-X)

Vocational Skill Course- (VSC)

UGC Vocational Course- Computer Application

Course Code: CCOMVC1308

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

Course prerequisites:	Students should possess basic knowledge of computer applications, spreadsheets, and data handling concepts. Familiarity with Microsoft Excel, database fundamentals, and basic analytical thinking will help learners understand data processing, visualization, and reporting using Power BI tools effectively.
Course Objectives	To introduce students to the concepts of data analytics and business intelligence using Power BI.
	To develop practical skills in data preparation, transformation, and management.
	To provide knowledge of data modelling and visualization techniques for effective reporting.
	To enable students to create interactive dashboards and share analytical reports for decision-making purposes.
Course Outcomes	Understand the fundamentals of data analytics and efficiently use Power BI tools and components.
	Import, clean, transform, and manage data from different sources.
	Develop data models and create effective visualizations and dashboards.
	Apply advanced Power BI features to generate reports and support business decision-making processes

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Data Analytics and Power BI	14
	1.1	Basics of Data Analytics and Business Intelligence	
	1.2	Introduction to Power BI Interface and Components	

	1.3	Types of Data Sources and Data Connections	
	1.4	Applications of Data Analytics in Business Decision-Making	
2.0		Data Preparation and Transformation (Practical)	16
	2.1	Importing Data from Excel, Databases, and Web Sources	
	2.2	Data Cleaning and Handling Missing Values	
	2.3	Data Transformation using Power Query Editor	
	2.4	Data Formatting and Data Type Management	
3.0		Data Modelling and Visualization (Practical)	14
	3.1	Creating Relationships between Tables	
	3.2	Basics of DAX (Data Analysis Expressions)	
	3.3	Building Charts, Graphs, and Visual Reports	
	3.4	Designing Interactive Dashboards and Data Visualizations	
4.0		Advanced Visualization and Reporting (Practical)	16
	4.1	Advanced DAX Calculations and Measures	
	4.2	Creating Key Performance Indicators (KPIs)	
	4.3	Using Slicers, Filters, and Interactive Features	
	4.4	Publishing, Sharing, and Managing Reports using Power BI Service	
		Total	60 Hrs

Reference Books:

1. Beginning Microsoft Power BI – Dan Clark
2. Mastering Microsoft Power BI – Brett Powell
3. Pro Power BI Desktop – Adam Aspin

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. III 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: CCOMFP1301

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 Work 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 style="text-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 style="text-align: center;">Field Work Execution (90 Hours Practical)</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



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

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

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



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

B.Com. III 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 Accounting-II

Discipline Specific Core (DSC) Major

Course Code: CCOMCT1351

Course prerequisites:	Learners are expected to possess prior knowledge of Advanced Accounting (Semester V) and demonstrate analytical ability to engage with application-oriented and interdisciplinary accounting concepts in alignment with NEP 2020.
Course Objectives	To provide knowledge of specialized accounting systems
	To develop ability to prepare departmental and professional accounts
	To understand sector-specific accounting practices
	To prepare students for professional courses (CA, CMA, etc.)
Course Outcomes	Prepare accounts for electricity companies and departments
	Understand insolvency procedures and accounting
	Apply accounting knowledge in professional services
	Interpret financial results for decision-making

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		NGO Accounting Records and Financial Statements	10
	1.1	Books of Accounts maintained by NGOs	
	1.2	Preparation of: Receipts and Payments Account, Income and Expenditure Account, Balance Sheet	
	1.3	Treatment of: Donations (General & Specific), Grants and Subscriptions	
	1.4	Legacy and Endowment Funds	
2.0		Departmental Accounting	12
	2.1	Meaning and objectives of departmental accounting	
	2.2	Allocation and apportionment of expenses	
	2.3	Preparation of Departmental Trading & P&L Account	

	2.4	Inter-departmental transfers and loading	
3.0		Accounting Treatment of Packages	08
	3.1	Accounting for returnable packages: Packages sent to customers, Packages returned and not returned.	
	3.2	Maintenance of: Package Stock Account, Package Trading Account.	
	3.3	Treatment of: Depreciation / loss of packages, Repair and maintenance costs.	
	3.4	Accounting entries in: Manufacturer's books, Customer's books.	
4.0		Professional Accounting	15
	4.1	Meaning and importance of professional accounting	
	4.2	Preparation of Solicitors' Accounts	
	4.3	Accounting for consultancy services	
	4.4	Ethical considerations in professional accounting	
5.0		Insolvency Accounting	15
	5.1	Meaning and legal framework of insolvency	
	5.2	Statement of Affairs and Deficiency Account	
	5.3	Procedure of insolvency settlement	
	5.4	Practical problems and case studies	
		Total	60

Books for References

1. S.N. Maheshwari – Advanced Accountancy (Vol. II)
2. M.C. Shukla, T.S. Grewal & S.C. Gupta – Advanced Accounts
3. Hanif & Mukherjee – Corporate & Advanced Accounting
4. P.C. Tulsian & Bharat Tulsian – Corporate Accounting
5. Dr. S.P. Jain & K.L. Narang – Advanced Accountancy
6. Hopwood, Leiner & Young – Forensic Accounting and Fraud Examination
7. Keith Ward – Management Accounting & Performance Measurement
8. ICAI Study Material – Insolvency & Bankruptcy Code (IBC)
9. IBBI (Insolvency and Bankruptcy Board of India) – Publications
10. Electricity Act & Regulatory Accounting Guidelines (Introductory level)
11. Annual Reports of Companies (for departmental & segment analysis)
12. SEBI & MCA Reports – Financial disclosures and governance
13. Advanced Accounting -II, Dr. H.W.Kulkarni ,Dr.Sanjiv Kumar S.Agrawal,Dr.pankaj Aboti Shraddha Publication Solapur

Continuous Assessment (CA):

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

B.Com. III 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: Management Accounting -II

Discipline Specific Core (DSC) Major

Course Code: CCOMCT1352

Course prerequisites:	Basic knowledge of management accounting concepts and financial statement preparation.
Course Objectives	To develop analytical skills for interpreting financial statements using various techniques.
	To provide knowledge of ratio analysis and its application in financial decision-making.
	To familiarize students with capital budgeting techniques for investment decisions.
	To introduce responsibility accounting and management reporting systems for organizational control.
Course Outcomes	Students will be able to analyze financial statements using comparative, common size, and trend analysis.
	Students will be able to calculate and interpret financial ratios for performance evaluation.
	Students will be able to apply capital budgeting techniques for investment appraisal.
	Students will be able to understand responsibility accounting and prepare management reports using MIS.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Fund Flow Statement:	10
	1.1	Meaning, Definitions and Concept of Fund	
	1.2	Statement of Changes in Working Capital	
	1.3	Fund Flow Statement Preparation	
	1.4	Importance and Limitations	
2.0		Cash Flow Statement	12
	2.1	Introduction, Meaning, Definitions,	
	2.2	Importance and Limitations of Cash Flow Statement	
	2.3	Practical Problems on Cash Flow Statement	

	2.4	with reference to Accounting Standard - AS-3 - Indirect Method Only	
3.0		Capital Budgeting:	08
	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, and Profitability Index Method	
4.0		Responsibility Accounting:	15
	4.1	Meaning and Concept	
	4.2	Advantages and Limitations of Responsibility Accounting	
	4.3	Practical Problems on Cost Centre	
	4.4	Profit Centre	
5.0		Reporting to Management and Management Information System:	15
	5.1	Meaning, Definitions, Objectives	
	5.2	Principles of Good Report, Method of Reporting	
	5.3	Types of Reporting, Advantages, Disadvantages	
	5.4	Management Information System (MIS), Types of Management Information Systems	
		Total	60

Books for References

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 Dr. S.N. Maheshwari, Sultan Chand & Sons, Delhi
4. **Management Accounting** by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, Aruna Prakashan, Latur
5. **Management Accounting** by Dr. S.S. Agrawal & Dr. S.R. Agrawal, Chinmay Prakashan, Aurangabad
6. **Accounting for Management: A Step towards Decision Making** –Dr. P.T. Pawar, Dr. R.N. Gilda, Mr. A.K. Pawar- Prabhakar Publication, Latur.
7. **Cost and Management Accounting**, Dr. H. S. Patange, Chandralok Prakashan.Kanpur

Continuous Assessment (CA):

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

B.Com. III 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: Auditing -II

Discipline Specific Core (DSC) Major

Course Code: CCOMCT1353

Course prerequisites:	Students should possess basic knowledge of accounting principles, auditing concepts, financial statements, and business regulations. Familiarity with accounting systems, financial reporting procedures, and computer applications will assist learners in understanding advanced auditing techniques and professional practices.
Course Objectives	To develop an understanding of vouching, verification, and audit reporting procedures.
	To provide knowledge of internal audit systems, internal controls, and risk management practices.
	To familiarize students with computerized auditing techniques and digital audit environments.
	To enhance understanding of sector-specific audits, auditing standards, ethics, and forensic auditing practices.
Course Outcomes	Apply principles and procedures related to vouching, verification, and audit reporting.
	Evaluate internal control systems and risk management practices within organizations.
	Utilize modern auditing tools and understand auditing practices in digital environments.
	Analyze auditing standards, ethical requirements, and forensic auditing techniques in professional practice.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Vouching, Verification & Audit Reporting	10
	1.1	Concept, Meaning, and Importance of Vouching	
	1.2	Verification of Assets and Liabilities	
	1.3	Types of Audit Reports and Audit Opinions	
	1.4	Audit Certificates and Reporting Standards	
2.0		Internal Audit & Internal Control	12
	2.1	Internal Audit: Meaning, Objectives, and Scope	
	2.2	Internal Control and Internal Check System	

	2.3	Evaluation of Internal Control by Statutory Auditor	
	2.4	Risk Management and Control Systems	
3.0		Computerized & Digital Auditing	08
	3.1	Auditing in Computer Information System (CIS) Environment	
	3.2	Audit in ERP Systems: Basic Concepts and Applications	
	3.3	Use of Audit Software and Digital Audit Tools	
	3.4	Cyber Frauds and Data Security Audit	
4.0		Sectoral Audit – Banking and Financial Institutions	15
	4.1	Audit of Banking Companies	
	4.2	Non-Performing Assets (NPA): Classification and Provisioning	
	4.3	Regulatory Requirements: Overview of RBI Guidelines	
	4.4	Audit Challenges in Banking and Financial Institutions	
5.0		Standards, Ethics and Forensic Auditing	15
	5.1	Overview of Standards on Auditing (SA)	
	5.2	Professional Ethics and Code of Conduct for Auditors	
	5.3	Introduction to Forensic Auditing	
	5.4	Case Studies on Corporate Frauds and Financial Irregularities	
		Total	60

Books for References

1. CA Pankaj Garg – Auditing and Assurance
2. CA Raj K. Agrawal – Auditing
3. Dr. J.P. Bhosale – Auditing
4. Abhishek Mittal – Auditing Practices
5. Forensic Accounting – Hopwood (reference reading)
6. ICAI – Standards on Auditing (SA)
7. RBI Guidelines – Bank Audit
8. IBBI / MCA – Governance & fraud-related reports
9. Dr. H S Patange, Dr M.S. Ashtekar & Dr Gilda R. N, Principles of Auditing, Prabhakar Publication, Latur.

Continuous Assessment (CA):

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

B.Com. III 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: Banking and Financial Services in India – II

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1351

Course prerequisites:	Basic understanding of banking system, financial services, and regulatory framework.
Course Objectives	To develop understanding of risk management practices in banking and financial institutions.
	To provide knowledge of NBFCs, insurance, and mutual funds in the financial system.
	To familiarize students with modern financial services and fintech innovations.
	To examine ethics, governance, and emerging trends in banking and financial services.
Course Outcomes	Students will be able to analyze various risks in banking and apply risk management concepts.
	Students will be able to explain the role and functioning of NBFCs, insurance, and mutual funds.
	Students will be able to understand financial services innovations and fintech developments.
	Students will be able to evaluate ethical practices, governance, and future trends in banking.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Risk Management in Banking	10
	1.1	Types of risks (Credit, Market, Operational)	
	1.2	Basel norms and capital adequacy	
	1.3	Asset Liability Management (ALM)	
	1.4	Non-Performing Assets (NPAs): causes and control	
2.0		Non-Banking Financial Companies (NBFCs)	12
	2.1	Meaning, types, and functions of NBFCs	
	2.2	Difference between banks and NBFCs	
	2.3	Regulatory framework of Reserve Bank of India for NBFCs	
	2.4	Role in economic development	

3.0		Insurance and Mutual Funds	08
	3.1	Basics of insurance (Life & General)	
	3.2	Regulatory role of Insurance Regulatory and Development Authority of India	
	3.3	Mutual funds: concept, types, and benefits	
	3.4	Role of Association of Mutual Funds in India	
4.0		Financial Services and Innovations	15
	4.1	Merchant banking and investment banking	
	4.2	Leasing, hire purchase, and factoring	
	4.3	FinTech innovations in India	
	4.4	Role of startups in financial services	
5.0		Ethics, Governance, and Emerging Trends	15
	5.1	Corporate governance in banking sector	
	5.2	Banking ethics and customer protection	
	5.3	Green banking and sustainable finance	
	5.4	Future trends: Digital currency, AI in banking	
		Total	60

Books for References

1. Padmalatha Suresh – Management of Banking and Financial Services.
2. M.Y. Khan – Indian Financial System.
3. Vasant Desai – Banking and Financial Systems in India
4. Gordon & Natarajan – Banking Theory, Law and Practice
5. Prasanna Chandra – Investment Banking and Financial Services
6. Anbarasu – Financial Services
7. The Institute of Bankers (UK) – The Principles of Banking
8. Dr. H. S. Patange, Financial Services, Chandralok Prakashan, Kanpur

Continuous Assessment (CA):

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

B.Com. III 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: Indian Economy – II

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1352

Course prerequisites:	Basic understanding of Indian economy structure and fundamental economic concepts.
Course Objectives	To provide knowledge of economic planning and reforms in India.
	To develop understanding of public finance and monetary policy framework.
	To analyze India's external sector and global economic linkages.
	To examine contemporary economic issues and recent policy initiatives.
Course Outcomes	Students will be able to evaluate economic planning and reform measures in India.
	Students will be able to analyze fiscal and monetary policies and their impact on the economy.
	Students will be able to understand external sector dynamics including BoP and foreign investment.
	Students will be able to assess current economic challenges and government initiatives.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Infrastructure Development	10
	1.1	Concept & importance of infrastructure	
	1.2	Road, rail & logistics sector	
	1.3	Aviation & maritime infrastructure	
	1.4	Institutional framework (NHAI etc.)	
2.0		Energy & Digital Economy	12
	2.1	Renewable vs non-renewable energy	
	2.2	Oil, gas & power sector reforms	
	2.3	Telecom sector & TRAI	
	2.4	Digital Public Infrastructure (JAM Trinity)	

3.0		Sustainable Development & SDGs	08
	3.1	UNDP & SDGs framework	
	3.2	Poverty, education, health challenges	
	3.3	Environment & sustainability issues	
	3.4	Water & sanitation initiatives	
4.0		Parallel Economy	15
	4.1	Black money & tax evasion	
	4.2	Informal economy impact	
	4.3	Government measures & awareness	
	4.4	Role of RBI & policy control	
5.0		India's Growth Vision (2047)	15
	5.1	Features of developed economy	
	5.2	GDP trends & economic targets	
	5.3	Startup ecosystem & innovation	
	5.4	Atmanirbhar Bharat & Make in India	
		Total	60

Books for References

1. Indian Economy – Dutt & Sundaram
2. Indian Economy – Ramesh Singh
3. Macroeconomic Policy Environment – Shankar Acharya
4. भारतीय अर्थव्यवस्था-भाग २, डॉ. मारोती कच्छवे, डॉ. प्रकाश रोडिया आणि डॉ. नरेश पिनमकर, श्रद्धा प्रकाशन, सोलापूर, २०२२.

Continuous Assessment (CA):

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

B.Com. III 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: Business Law – II

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1353

Course prerequisites:	Students should possess basic knowledge of legal concepts, business practices, and commercial activities. Familiarity with business organizations, contracts, and regulatory frameworks will help learners understand company law, consumer protection, cyber laws, and other legal aspects related to business operations.
Course Objectives	To provide knowledge of company law and corporate administration practices.
	To develop understanding of consumer protection laws and legal rights of consumers.
	To familiarize students with cyber laws, information technology regulations, and data protection issues.
	To enhance awareness of competition laws, environmental laws, and corporate social responsibility practices.
Course Outcomes	Explain the provisions and concepts related to company law and corporate administration.
	Identify consumer rights and apply legal provisions related to consumer protection.
	Understand cyber laws and analyze legal issues related to information technology and data security.
	Evaluate competition laws, environmental regulations, and corporate social responsibility practices in business environments.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Ora/ Presentation/G D 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 Law – Basics	10
	1.1	Meaning, Nature, and Types of Companies	
	1.2	Incorporation and Formation of a Company	
	1.3	Memorandum of Association (MOA) and Articles of Association (AOA)	
	1.4	Doctrine of Ultra Vires and Doctrine of Indoor Management	
2.0		Company Administration	12
	2.1	Directors: Appointment, Powers, Duties, and Responsibilities	

	2.2	Company Meetings: Types and Procedures	
	2.3	Corporate Governance: Meaning and Importance	
	2.4	Role and Functions of the Ministry of Corporate Affairs	
3.0		Consumer Protection Law	08
	3.1	Rights and Responsibilities of Consumers	
	3.2	Consumer Protection Act: Latest Provisions and Features	
	3.3	Consumer Disputes Redressal Agencies	
	3.4	E-commerce and Consumer Protection Issues	
4.0		Cyber Law and Information Technology Act	15
	4.1	Digital Signatures and Electronic Records	
	4.2	Cybercrimes and Penalties	
	4.3	Provisions of the Information Technology Act, 2000	
	4.4	Data Protection and Privacy Issues	
5.0		Competition and Environmental Laws	15
	5.1	Competition Act: Objectives and Major Provisions	
	5.2	Role and Functions of the Competition Commission of India	
	5.3	Environmental Protection Laws and Regulations	
	5.4	Corporate Social Responsibility (CSR): Concept and Importance	
		Total	60

Books for References

1. **Business Law – N.D. Kapoor**
2. **Mercantile Law – M.C. Kuchhal & Vivek Kuchhal .**
3. **Company Law – Avtar Singh .**
4. **Business and Corporate Laws – P.C. Tulsian .**
5. **Elements of Mercantile Law – N.D. Kapoor .**
6. **Cyber Laws and Information Technology – Farooq Ahmad.**
7. **Consumer Protection Law and Practice – G.B. Reddy**

Continuous Assessment (CA):

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

B.Com. III 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: Human Resource Management – II

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1354

Course prerequisites:	Students should possess basic knowledge of human resource management concepts, organizational behavior, and business management principles. Familiarity with recruitment, employee relations, and organizational functions will help learners understand advanced HR practices and contemporary issues in human resource management.
Course Objectives	To provide understanding of compensation management and industrial relations practices.
	To develop knowledge regarding employee welfare, engagement, and workplace safety measures.
	To familiarize students with strategic HRM concepts and talent management practices.
	To introduce learners to emerging trends and technological advancements in human resource management.
Course Outcomes	Analyze compensation structures and industrial relations practices in organizations.
	Apply employee welfare and engagement strategies to improve organizational effectiveness.
	Understand strategic HR planning and talent management approaches.
	Evaluate emerging trends and technological innovations in human resource management.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Compensation Management	10
	1.1	Wage and Salary Structure	
	1.2	Incentives and Fringe Benefits	
	1.3	Job Evaluation Methods	
	1.4	Pay Equity and Legal Aspects of Compensation	
2.0		Industrial Relations	12
	2.1	Meaning, Nature, and Importance of Industrial Relations	
	2.2	Trade Unions and Collective Bargaining	
	2.3	Grievance Handling Procedures	
	2.4	Labour Laws and Dispute Resolution Mechanisms	

3.0		Employee Welfare and Engagement	08
	3.1	Employee Welfare Schemes and Programmes	
	3.2	Work-Life Balance Initiatives	
	3.3	Employee Engagement Strategies	
	3.4	Occupational Health and Safety Measures	
4.0		Strategic Human Resource Management	15
	4.1	Concept and Importance of Strategic HRM	
	4.2	HR Strategies and Business Alignment	
	4.3	Talent Management and Succession Planning	
	4.4	HR Analytics and Performance Metrics	
5.0		Emerging Trends in Human Resource Management	15
	5.1	Digital HR and HR Analytics	
	5.2	Remote Work and Gig Economy	
	5.3	Diversity, Equity, and Inclusion (DEI)	
	5.4	Applications of Artificial Intelligence in HR	
		Total	60

Books for References

1. **Human Resource Management – C.B. Gupta.**
2. **Human Resource Management – P. Subba Rao.**
3. **Human Resource Management – Gary Dessler.**
4. **Personnel and Human Resource Management – P.C. Tripathi.**
5. **Human Resource and Personnel Management – K. Aswathappa.**
6. **Strategic Human Resource Management – Jeffrey A. Mello**

Continuous Assessment (CA):

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

B.Com. III 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: Marketing Management – II

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1355

Course prerequisites:	Students should possess basic knowledge of marketing principles, consumer behavior, and business concepts. Familiarity with communication skills, digital platforms, and market environments will help learners understand modern marketing strategies and emerging trends effectively.
Course Objectives	To provide understanding of service marketing concepts and digital marketing practices.
	To develop knowledge of social media marketing tools and content development strategies.
	To familiarize students with marketing research techniques and their applications in decision-making.
	To introduce learners to recent trends and technological advancements in marketing.
Course Outcomes	Explain service marketing concepts and apply digital marketing principles in business contexts.
	Use social media and content marketing tools for promotional activities.
	Analyze market research data and understand consumer behavior patterns.
	Evaluate emerging marketing trends and apply innovative strategies for business growth.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Services Marketing	10
	1.1	Meaning and Concept of Services and Service Marketing	
	1.2	IIVP Framework of Services (Intangibility, Inseparability, Variability, and Perishability)	
	1.3	Classification of Services	
	1.4	Importance and Scope of Service Marketing	
2.0		Digital Marketing	12
	2.1	Concept, Role, and Importance of Digital Marketing	
	2.2	Digital Marketing Process and Digital Marketing Environment	
	2.3	Omni-channel Marketing and E-Commerce: Impact on Digital Marketing	

	2.4	PESTEL Analysis and Digital Marketing Strategies	
3.0		Social Media Marketing	08
	3.1	Introduction to Social Media Marketing	
	3.2	Google Ads, YouTube Marketing, E-mail Marketing, and SEO Optimization	
	3.3	Content Writing: Meaning and Importance	
	3.4	Types of Content: Web Content, Blogs, Articles, Technical Content, Copywriting, Academic Writing, and Creative Writing	
4.0		Marketing Research	15
	4.1	Concept, Meaning, and Significance of Marketing Research	
	4.2	Types, Areas, and Scope of Marketing Research	
	4.3	Role of Marketing Research in Understanding Consumer Behaviour and Market Trends	
	4.4	Limitations and Challenges of Marketing Research	
5.0		Recent Trends in Marketing	15
	5.1	Rural Marketing and Green Marketing	
	5.2	Artificial Intelligence in Marketing Analytics	
	5.3	User-Generated Content (UGC) and Personalized Marketing Campaigns	
	5.4	Influencer Marketing and Emerging Marketing Practices	
		Total	60

Books for References

1. Philip Kotler – Marketing Management (Prentice Hall of India, New Delhi).
2. Karunakaran, K – Marketing Management (Himalaya Publication House, Mumbai)
3. Dr. R.S.N. Pillai – Marketing management (S. Chand & Co. Pvt. Ltd New Delhi)
4. M.K. Pal, S. Gupta- Service Marketing-Galgotia Publishing Company
5. Gilmore, Audrey – Service marketing management- sage publication
6. Prof. Seema Gupta- Digital Marketing- McGraw Hill
7. Jam Zimmerman, Deborah- Social media marketing All in one for Dummies
8. Devid A. Aaker, V. Kumar- Marketing Research- Wiley Publication
9. Naresh K. Malhotra, Satyabhushan Das- Marketing Research an applied orientation
10. Dr. H. S. Patange, Marketing Research, Chandralok Prakashan, Kanpur

Continuous Assessment (CA):

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

B.Com. III 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: Taxation (Goods and Services Tax)-II

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1356

Course prerequisites:	Basic knowledge of Goods, Services, Financial Transactions, Accounting, etc
Course Objectives	To make the students be acquainted with the overall GST Act.
	To make the students able to understand the GST, its application in day-to-day business etc..
	To make the students able to understand the different concepts of GST
	To make the students able to understand the applicability of GST in day-to-day life.
Course Outcomes	Students will be able to explain the concept of GST and the need for GST in India.
	Students will be able to understand the procedure for obtaining registration under GST.
	Students will be able to understand the composite and mixed supplies and their taxability under GST
	Students will be able to comprehend and analyse the composition levy.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		GST in India – An Introduction	10
	1.1	Genesis of GST in India	
	1.2	Concept of GST, Need for GST in India	
	1.3	Benefits of GST	
	1.4	Constitutional Provisions	
2.0		Registration	12
	2.1	Persons liable for registration	
	2.2	Compulsory registration in certain cases	
	2.3	Persons not liable for registration	
	2.4	Procedure for registration and Cancellation of registration	

3.0		Supply under GST	08
	3.1	Introduction	
	3.2	Relevant Definitions	
	3.3	Concept of Supply (Sec 7 of CGST Act)	
	3.4	Composite and mixed supplies (Sec 8)	
4.0		Charge of GST	15
	4.1	Introduction, Relevant Definitions	
	4.2	Extent and Commencement of GST Law	
	4.3	Levy and Collection of CGST & IGST (Sec 9 of the CGST Act & Sec 5 of the IGST Act)	
	4.4	Composition Levy (Sec 10 of the CGST Act)	
5.0		Exemptions from GST	15
	5.1	Introduction	
	5.2	Power of the Government to grant exemption from tax	
	5.3	Goods exempt from tax	
	5.4	Services exempt from tax	
		Total	60

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

Reference Books

1. **Dr. Vinod K. Singhania – Indirect Taxes (GST and Customs Law)**
2. **V.S. Datey – GST Ready Reckoner**
3. **ICAI Study Material – GST (Intermediate Level)**
4. **Taxmann Publications – GST Law & Practice**
5. **Bare Act – CGST Act, IGST Act, and GST Rules**

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: GST Procedure & Practice (UGCTPP-XI)

UGC Vocational Course- Tax Procedure & Practice

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1357

(Note: It is alternative to Discipline Specific Elective-(DSE)& applicable to the college where UGC Vocational Course- Tax Procedure & Practice is approved by the UGC)

Course Prerequisites:	Advanced and Practical knowledge of Goods and Services Tax (GST) , Classroom, Blackboard, E-materials, Books etc
Course Objectives:	To make the students be acquainted with the principles and theories of GST as are applicable in practical level.
	To make able the students to utilize the concept of GST and its returns, etc.
	To make able the students to apply various GST principles and theories as are applicable in taxation system production on Goods and Service industries
	To make help the students to apply GST system reasoning to solve business problems in operations of Business.
	To make the students be acquainted with the different GST system and different scenarios as per the market amendments due to various conditions.
Course Outcomes:	Students will be acquainted with the principles and theories of GST as are applicable in business.
	Students will be able to impact of GST and its principles on the Indian and State Governments.
	Students will be able to apply various principles lays on GST such as Audit, TDS, TCS and theories as are applicable in business at large
	Students will be able to apply practicality of the search and seizure rules and its advancement.
	Students will be able to apply GST theory to solve business problems.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Payment, Accounts and Documentation under GST	10
	1.1	Payment of GST to the Tax Authorities	
	1.2	Accounts and Maintenance of Records under GST	

	1.3	Tax Invoice and its Rules	
	1.4	Debit Notes and Credit Notes	
2.0		Applicable various GST Returns	10
	2.1	Meaning of GST Returns	
	2.2	Types of GST Returns	
	2.3	Concept of E-way Bill	
	2.4	Due Dates and Filing of GST Returns	
3.0		Inspection, Offences & Recovery	12
	3.1	Inspection Search and Seizure under GST	
	3.2	Kinds of offences under GST	
	3.3	Penalties under GST	
	3.4	Demand and Recovery under various scenario	
4.0		TDS, TCS, Assessment & Audit under GST	12
	4.1	TDS under GST	
	4.2	TCS under GST	
	4.3	Various Assessments under GST	
	4.4	Audit applicability under GST	
5.0		Input Tax Credit and Calculation of GST	16
	5.1	Meaning and various Conditions to claim Input Tax Credit	
	5.2	Input Tax Credit utilization and Apportionment of Input Tax Credit	
	5.3	Reversal of Input Tax Credit on Non-Compliance	
	5.4	Practical Problems on Eligible Input Tax Credit and GST Payable	
		Total	60 Hrs

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

Reference Books:

- CA Keshav R Garg, “GST Law & Practice”, Bharat Laws.
- Dr. Vinod K Singhanian, “Students Guide to GST & Custom Law”, Aggarwal Law House.
- CA D.S. Agarwala, CA Vikash Kumar Banka CA (Dr.) Ayush Saraf, “Practical Guide to GST Compliance”, Taxxman.
- Dr. Arpit Haldia and CA Mohd. Salim, “GST Law and Practice”, Mahavir Law House.

Continuous Assessment (CA):

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 Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. III 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: Tax for International Trade-II (UGCFT-XI)

UGC Vocational Course- Foreign Trade

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1358

(Note: It is alternative to Discipline Specific Elective-(DSE)& applicable to the college where UGC Vocational Course- Foreign Trade is approved by the UGC)

Course prerequisites:	Advanced and Practical knowledge of Goods and Services Tax (GST) , Classroom, Blackboard, E-materials, Books etc
Course Objectives	1. The objective of this course is to provide the candidates with sound practical as well as Bare Act knowledge.
	2. To develop an understanding of the principles and structure of International Trade Taxation , including customs duties, GST on imports/exports, and global trade regulations.
	3. To equip students with knowledge of tax compliance, documentation, and procedures involved in cross-border trade transactions.
Course Outcomes	1. Students will be able to analyze and apply taxation laws related to imports and exports, including calculation of duties and compliance requirements.
	2. Students will gain the ability to interpret international trade agreements and evaluate their impact on taxation policies and business decisions.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/ Presentation/G D 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, Relevant Definitions	
	1.2	Payment of Tax, , Interest	
	1.3	Penalty and Other Amounts,	
	1.4	Interest on Delayed Payment of Tax. (Sec 49 & 50 of CGST Act)	
2.0		Account and Records:	12
	2.1	Accounts and other Records, 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 Account, Period of Retention of Accounts.	
3.0		Invoicing, Credit and Debit Notes (Sec 31 to 34 of CGST ACT)	12
	3.1	Invoicing,	
	3.2	Amount of Tax to be indicated in Tax Invoice And other documents	
	3.3	Credit Notes	
	3.4	Debit Notes	
4.0		Returns (Sec 37 to 45 of CGST ACT):	12
	4.1	Furnishing details of Outward Suppliers and Inward Suppliers, Returns,	
	4.2	First Return	
	4.3	Claim of Input Tax Credit,	
	4.4	Annual Return, Final return.	
5.0		Inspection and Search & Seizure (Sec 67&68 of CGST ACT):	12
	5.1	Introduction,	
	5.2	Power of Infection,	
	5.3	Search and Seizure	
	5.4	Inspection of Goods in Movement	
		Total	60 Hrs

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

Reference Books:

- *Students Guide to GST and Customs Law* – Vinod K. Singhania
- *Indirect Taxes (GST, Customs & FTP)* – Mohd. Rafi
- *Goods and Services Tax with Customs Law* – Vineet Gupta & N.K. Gupta

Continuous Assessment (CA):

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

B.Com. III 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: DJango (UGCCA-XI)

UGC Vocational Course- Computer Application

Discipline Specific Elective-(DSE)

Course Code: CCOMSE1359

(Note: It is alternative to Discipline Specific Elective-(DSE)& applicable to the college where UGC Vocational Course- Computer Application is approved by the UGC)

Course prerequisites:	Basic knowledge of Python programming, HTML/CSS, and understanding of web development concepts.
Course Objectives	1. To introduce the fundamentals of web development using the Django framework.
	2. To enable students to design and develop dynamic, database-driven web applications.
	3. To provide hands-on experience with MVC/MVT architecture, ORM, and templates.
Course Outcomes	1. Ability to create and manage Django projects and applications independently.
	2. Capability to design and integrate databases using Django ORM and models.
	3. Skill to develop complete functional web applications with user interaction and backend logic.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Django	12
	1.1	What is Django and its features	
	1.2	MVT (Model–View–Template) architecture	
	1.3	Installing Python and Django setup	
	1.4	Creating virtual environment and project setup	
2.0		Django Project Fundamentals	12
	2.1	Creating a Django project (django-admin startproject)	

	2.2	Understanding project structure (settings.py, urls.py, manage.py)	
	2.3	Running development server	
	2.4	Django settings configuration (DEBUG, INSTALLED_APPS)	
3.0		Apps and URL Routing	12
	3.1	Creating and registering Django apps	
	3.2	URL routing system (urls.py)	
	3.3	Views in Django (function-based views)	
	3.4	Request and response cycle	
4.0		Models and Database Handling	12
	4.1	Introduction to Django ORM	
	4.2	Creating models and fields	
	4.3	Migrations (makemigrations, migrate)	
	4.4	Admin panel and model registration	
5.0		Templates, Forms and User Interaction	12
	5.1	Django Templates (HTML rendering system)	
	5.2	Template tags and filters	
	5.3	Forms and ModelForms	
	5.4	Handling user input and displaying dynamic data	
		Total	60 Hrs

Reference Books:

1. **Django for Beginners** – William S. Vincent
2. **Two Scoops of Django** – Daniel Roy Greenfeld, Audrey Roy Greenfeld
3. **Python Web Development with Django** – Jeff Forcier, Paul Bissex, Wesley J. Chun

Continuous Assessment (CA):

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

B.Com. III 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 & Auditing Skills – II

Vocational Skill Course- (VSC)

Course Code: CCOMVC1351

Course prerequisites:	Basic knowledge of accounting, auditing, and familiarity with accounting software.
Course Objectives	To develop advanced accounting skills through practical problem-solving and real-life cases.
	To provide hands-on knowledge of GST compliance and digital accounting systems.
	To enhance auditing skills including verification, internal control, and reporting.
	To build professional competencies and employability skills for accounting careers.
Course Outcomes	Students will be able to prepare and analyze advanced financial statements.
	Students will be able to perform basic GST procedures including invoice preparation and return filing.
	Students will be able to manage digital accounting systems and generate MIS reports.
	Students will be able to assist in auditing work and demonstrate professional readiness for accounting roles.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Advanced Accounting Practice(Practical)	14
	1.1	Final accounts with full adjustments (case-based)	
	1.2	Accounting for NGOs / small firms	
	1.3	Introduction to company financial statements	
	1.4	Problem-solving sessions	
		Skill Outcome: Handle advanced accounting cases	
2.0		GST Practical Skills(Practical)	14
	2.1	GST registration simulation	
	2.2	Preparation of GST invoices	
	2.3	GST calculation (input/output tax)	

	2.4	Mock GST return filing	
		<i>Skill Outcome: Perform basic GST compliance</i>	
3.0		Advanced Digital Accounting & MIS(Practical)	16
	3.1	Inventory management in Tally	
	3.2	Payroll processing basics	
	3.3	Generating MIS and financial reports	
	3.4	Data analysis using Excel	
		<i>Skill Outcome: Manage business accounts digitally</i>	
4.0		Auditing Practice Skills(Practical)	16
	4.1	Audit program preparation	
	4.2	Vouching & verification (practical cases)	
	4.3	Internal control checklist	
	4.4	Drafting audit observations	
		<i>Skill Outcome: Perform audit support tasks</i>	
		Total	60

Books for References

1. ICAI Study Material – Auditing & GST
2. GST Portal Guides (practical manuals)
3. Advanced Tally User Guides
4. Case studies & audit working papers

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
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B.Com. III 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: Next-Gen Banking and Financial Services Skills – II

Vocational Skill Course- (VSC)

Course Code: CCOMVC1352

Course prerequisites:	Basic knowledge of banking operations, financial services, and digital banking tools.
Course Objectives	To develop advanced skills in banking operations and customer service management.
	To provide practical knowledge of loan processing and basic credit appraisal.
	To enhance understanding of investment, insurance, and financial advisory services.
	To build competencies in fintech, digital financial systems, and employability skills in BFSI sector.
Course Outcomes	Students will be able to manage routine banking operations and customer interactions effectively.
	Students will be able to assist in loan processing, documentation, and basic credit assessment.
	Students will be able to guide customers on investment and insurance products.
	Students will be able to work with digital financial systems and demonstrate job readiness in BFSI sector

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Advanced Banking Operations Skills(Practical)	16
	1.1	Account management and reconciliation	
	1.2	Handling customer complaints (role-play)	
	1.3	Basics of core banking system (CBS)	
	1.4	Documentation and record management	
		Skill Outcome: Manage routine banking operations	
2.0		Loan Processing & Credit Skills(Practical)	14
	2.1	Loan documentation and verification	

	2.2	Credit appraisal basics (income analysis)	
	2.3	NPA identification (basic level)	
	2.4	Recovery process overview	
		<i>Skill Outcome: Assist in loan processing</i>	
3.0		Investment & Insurance Advisory Skills(Practical)	14
	3.1	Basics of mutual fund investment	
	3.2	Insurance product comparison	
	3.3	Role of Insurance Regulatory and Development Authority of India	
	3.4	Customer advisory and risk profiling	
		<i>Skill Outcome: Guide customers on investment choices</i>	
4.0		FinTech & Digital Financial Services Skills(Practical)	16
	4.1	Introduction to FinTech platforms	
	4.2	Digital wallets and payment gateways	
	4.3	Cybersecurity awareness and data protection	
	4.4	Emerging trends (AI in banking, digital currency basics)	
		<i>Skill Outcome: Work with modern digital financial systems</i>	
		Total	60

Reference + Practice Resources

1. IIBF – Retail Banking & Operations.
2. RBI Circulars & Reports – Reserve Bank of India.
3. IRDAI Consumer Education Material – Insurance Regulatory and Development Authority of India

Practical Resources

1. Banking software demo / CBS simulation.
2. Loan application forms & case files
3. FinTech app demonstrations

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. III 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: AI in Accounting, Auditing & Taxation – II

Vocational Skill Course- (VSC)

Course Code: CCOMVC1353

Course prerequisites:	Students should have basic knowledge of accounting, auditing, taxation, computer applications, and prior exposure to AI-based accounting tools and concepts.
Course Objectives	To develop advanced skills in AI-based auditing and taxation
	To understand fraud detection and risk assessment using AI
	To apply AI tools in compliance, auditing, and decision-making
	To prepare students for industry-oriented accounting roles
Course Outcomes	Apply AI in auditing and fraud detection
	Use AI tools for tax planning and compliance
	Analyze risks using AI-based systems
	Develop practical solutions using AI in finance

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		AI in Auditing (Practical)	12
	1.1	Concept of AI in Auditing	
	1.2	Continuous Auditing and Real-Time Monitoring	
	1.3	AI-based Audit Tools and Software	
	1.4	Advantages & Limitations of AI in Audit	
2.0		Fraud Detection & Risk Analysis (Practical)	12
	2.1	AI in Fraud Detection Systems	
	2.2	Pattern Recognition and Anomaly Detection	
	2.3	Risk Assessment using AI Models	
	2.4	Case Studies on Financial Fraud	
3.0		Advanced AI in Taxation (Practical)	12
	3.1	AI in Income Tax Planning	

	3.2	Automated Tax Advisory Systems	
	3.3	AI in Tax Compliance and Notices Handling	
	3.4	Data Analytics in Tax Decision Making	
4.0		AI & Regulatory Framework (Practical)	10
	4.1	Legal and Ethical Issues in AI Accounting	
	4.2	Data Privacy and Security in Financial Systems	
	4.3	Regulatory Guidelines (India & Global Overview)	
	4.4	Role of Government & RBI in AI Adoption	
		Practical Skill Development (Practical)	14
		AI Tools for Audit Simulation Case Study: Fraud Detection using AI GST & Income Tax Filing using AI Tools Final Project: AI-based Audit/Tax Analysis Report	
		Total	60

Books for References

1. ICAI – Auditing & Assurance Standards
2. IIBF – Risk Management Modules
3. KPMG / Deloitte AI in Audit Reports
4. Income Tax & GST Official Portals
5. Books on Data Analytics for Finance

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. III 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: Business Correspondence – II

Vocational Skill Course- (VSC)

Course Code: CCOMVC1354

Course prerequisites:	Basic knowledge of business communication and correspondence skills.
Course Objectives	• To develop advanced business writing and persuasive communication skills.
	• To provide knowledge of corporate correspondence and professional documentation.
	• To enhance digital communication skills for modern workplace environments.
	• To build employability skills including presentation, interview, and personal branding.
Course Outcomes	• Students will be able to draft effective and persuasive business communication.
	• Students will be able to handle corporate correspondence with professionalism.
	• Students will be able to communicate effectively in digital and cross-cultural environments.
	• Students will be able to demonstrate job-ready communication and presentation skills.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Advanced Business Writing Skills(Practical)	14
	1.1	Drafting persuasive business messages	
	1.2	Writing proposals and business offers	
	1.3	Sales and marketing communication	
	1.4	Editing and proofreading skills	
		Skill Outcome: Create impactful business communication	
2.0		Corporate Correspondence Skills(Practical)	16
	2.1	Drafting official letters (HR, finance, admin)	
	2.2	Inter-office communication and circulars	
	2.3	Handling confidential communication	

	2.4	Legal and formal tone in business writing	
		<i>Skill Outcome: Handle corporate-level correspondence</i>	
3.0		Digital and Online Communication Skills(Practical)	14
	3.1	Writing for professional platforms like LinkedIn	
	3.2	Chat and instant messaging etiquette in workplace	
	3.3	Video meeting communication (Zoom/Teams basics)	
	3.4	Managing digital communication records	
		<i>Skill Outcome: Communicate effectively in digital workplace</i>	
4.0		Cross-Cultural and Business Etiquette Skills(Practical)	16
	4.1	Communication in diverse work environments	
	4.2	Cultural sensitivity in business writing	
	4.3	Business etiquette and professional behavior	
	4.4	Handling international communication	
		<i>Skill Outcome: Work in global business environment</i>	
		Total	60

Reference + Practice Resources

1. Business Communication Today – Bovee & Thill.
2. Effective Business Communication – Herta Murphy

Practical Resources

1. Resume and email templates.
2. Corporate communication samples.
3. Online writing tools and guides.

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. III 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: Taxation Practices (GST) – II

Vocational Skill Course- (VSC)

Course Code: CCOMVC1355

Course Prerequisites:	Practical knowledge of Goods and Services Tax (GST)
Course Objectives:	<ul style="list-style-type: none"> To make the students be acquainted with the principles and theories of GST as are applicable in practical level.
	<ul style="list-style-type: none"> To make able the students to utilize the concept of GST and its returns, etc.
	<ul style="list-style-type: none"> To make able the students to apply various GST principles and theories as are applicable in taxation system production on Goods and Service industries
	<ul style="list-style-type: none"> To make help the students to apply GST system reasoning to solve business problems in operations of Business.
	<ul style="list-style-type: none"> To make the students be acquainted with the different GST system and different scenarios as per the market amendments due to various conditions.
Course Outcomes:	<ul style="list-style-type: none"> Students will be acquainted with the principles and theories of GST as are applicable in business.
	<ul style="list-style-type: none"> Students will be able to impact of GST and its principles on the Indian and State Governments.
	<ul style="list-style-type: none"> Students will be able to apply various principles lays on GST such as Audit, TDS, TCS and theories as are applicable in business at large
	<ul style="list-style-type: none"> Students will be able to apply practicality of the search and seizure rules and its advancement.
	<ul style="list-style-type: none"> Students will be able to apply GST theory to solve business problems.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Process of Registration under GST (Practical)	12
	1.1	Verifying PAN	

	1.2	Registration confirming Mobile Number and e mail	
	1.3	Authentication of Registration	
	1.4	Creation of Login id and Password	
2.0		Various documentation for GST Return(Practical)	14
	2.1	Creation of Tax Invoices	
	2.2	Maintaining the Tax Invoices	
	2.3	Comparing Purchase Invoices with Suppliers	
3.0		Computation of Input Tax Credit(Practical)	16
	3.1	Computation of Output Tax Invoice	
	3.2	Computation of Input Tax Credit	
	3.3	Comparing and Applying Output Tax Liability with Input Tax Credit	
4.0		Filing Various GST Returns (Practical)	18
	4.1	Choosing Goods and Services Tax Returns (GSTR) for various persons	
	4.2	Filing of GSTR- 1	
	4.3	Filing of GSTR- 3B	
	4.4	Filing of GSTR- 4 (Composition scheme)	
		Total	60 Hrs

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

Reference Books:

- CA Keshav R Garg, “GST Law & Practice”, Bharat Laws.
- Dr. Vinod K Singhanian, “Students Guide to GST & Custom Law”, Aggarwal Law House.
- CA D.S. Agarwala, CA Vikash Kumar Banka CA (Dr.) Ayush Saraf, “Practical Guide to GST Compliance”, Taxxman.
- Dr. Arpit Haldia and CA Mohd. Salim, “GST Law and Practice”, Mahavir Law House.

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. III 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: Tax Consultancy(GST) –II (UGCTPP-XII)

UGC Vocational Course- Tax Procedure & Practice

Vocational Skill Course- (VSC)

Course Code: CCOMVC1356

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

Course Prerequisites:	Practical knowledge of Goods and Services Tax (GST)
Course Objectives:	To make the students be acquainted with the principles and theories of GST as are applicable in practical level.
	To make able the students to utilize the concept of GST and its returns, etc.
	To make able the students to apply various GST principles and theories as are applicable in taxation system production on Goods and Service industries
	To make help the students to apply GST system reasoning to solve business problems in operations of Business.
	To make the students be acquainted with the different GST system and different scenarios as per the market amendments due to various conditions.
Course Outcomes:	Students will be acquainted with the principles and theories of GST as are applicable in business.
	Students will be able to impact of GST and its principles on the Indian and State Governments.
	Students will be able to apply various principles lays on GST such as Audit, TDS, TCS and theories as are applicable in business at large
	Students will be able to apply practicality of the search and seizure rules and its advancement.
	Students will be able to apply GST theory to solve business problems.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Process of Registration under GST (Practical)	12
	1.1	Verifying PAN	
	1.2	Registration confirming Mobile Number and e mail	
	1.3	Authentication of Registration	
	1.4	Creation of Login id and Password	
2.0		Various documentation for GST Return(Practical)	14
	2.1	Creation of Tax Invoices	
	2.2	Maintaining the Tax Invoices	
	2.3	Comparing Purchase Invoices with Suppliers	
3.0		Computation of Input Tax Credit(Practical)	16
	3.1	Computation of Output Tax Invoice	
	3.2	Computation of Input Tax Credit	
	3.3	Comparing and Applying Output Tax Liability with Input Tax Credit	
4.0		Filing Various GST Returns (Practical)	18
	4.1	Choosing Goods and Services Tax Returns (GSTR) for various persons	
	4.2	Filing of GSTR- 1	
	4.3	Filing of GSTR- 3B	
	4.4	Filing of GSTR- 4 (Composition scheme)	
		Total	60 Hrs

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

Reference Books:

- CA Keshav R Garg, “GST Law & Practice”, Bharat Laws.
- Dr. Vinod K Singhanian, “Students Guide to GST & Custom Law”, Aggarwal Law House.
- CA D.S. Agarwala, CA Vikash Kumar Banka CA (Dr.) Ayush Saraf, “Practical Guide to GST Compliance”, Taxxman.
- Dr. Arpit Haldia and CA Mohd. Salim, “GST Law and Practice”, Mahavir Law House.

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. III 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: Professional Skills for International Business -II (UGCFT-XII)

UGC Vocational Course- Foreign Trade

Vocational Skill Course- (VSC)

Course Code: CCOMVC1357

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

Course prerequisites:	International Business, Professional Knowledge,
Course Objectives	To prepare students for global career readiness through personal branding and professional development practices.
	To enhance leadership, team management, and decision-making skills in global contexts.
	To strengthen analytical, critical thinking, and problem-solving abilities using real-world business scenarios.
Course Outcomes	Analyze and adapt to cross-cultural differences in international business situations.
	Demonstrate leadership and teamwork skills in both physical and virtual global environments.
	Evaluate complex business problems and make effective decisions using critical thinking.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Cross-Cultural Skills in International Business(Practical)	14
	1.1	Cultural intelligence and global mindset	
	1.2	Managing cultural diversity in organizations	
	1.3	Case studies on cross-cultural misunderstandings	
2.0		Leadership and Team Management(Practical)	16
	2.1	Leadership styles in global business environments	

	2.2	Team building and collaboration techniques	
	2.3	Managing virtual and international teams	
3.0		Career Development Skills(Practical)	14
	3.1	Career planning and goal setting	
	3.2	SWOT analysis (Strengths, Weaknesses, Opportunities, Threats)	
	3.3	Workplace ethics and professionalism	
4.0		Career Readiness and Professional Development(Practical)	16
	4.1	Personal branding and portfolio development	
	4.2	Career planning for international business roles	
	4.3	Resume + LinkedIn + mock interview + case presentation	
		Total	60 Hrs

Reference Books:

- **Business Communication and Professional Skills – R. K. Madhukar**
- **Soft Skills for Managers – Dr. T. Kalyana Chakravarthi**
- **International Business (Text and Cases) – P. Subba Rao**
- **Business Communication- Dr. R.V. Ghadge, Dr. V. P. Varma, Mr. Sharma S.S., Mr. Shaikh D.J**

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. III 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: AI Tools (UGCCA-XII)

UGC Vocational Course- Computer Application

Vocational Skill Course- (VSC)

Course Code: CCOMVC1358

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

Course prerequisites:	Basic computer literacy, familiarity with internet usage, and fundamental understanding of programming or data concepts
Course Objectives	<ol style="list-style-type: none"> 1. To introduce learners to popular AI tools and platforms used in real-world applications. 2. To develop practical skills in using AI tools for productivity, automation, and problem-solving. 3. To build an understanding of how AI technologies can be applied across different domains.
Course Outcomes	<ol style="list-style-type: none"> 1. Learners will be able to effectively use basic AI tools for tasks like content creation, analysis, and automation. 2. Learners will gain hands-on experience in integrating AI tools into academic or professional workflows. 3. Learners will understand the practical impact and limitations of AI tools in real-world scenarios.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		ChatGPT(Practical)	14
	1.1	Introduction and uses in academics (assignments, explanations, problem-solving)	
	1.2	Prompt writing techniques for better responses	
	1.3	Applications in projects, coding help, and exam preparation	

2.0		Gamma AI(Practical)	16
	2.1	Introduction to AI-based presentation creation tool	
	2.2	Generating presentations using text prompts	
	2.3	Editing, designing, and exporting AI-generated slides	
3.0		Canva(Practical)	14
	3.1	Introduction to Canva and its interface for design	
	3.2	Creating presentations, posters, and infographics	
	3.3	Using templates, AI tools, and design customization features	16
4.0		Excel Copilot (Microsoft 365 in Microsoft Excel) (Practical)	
	4.1	Introduction to AI features in Excel Copilot	
	4.2	Using natural language to create formulas and analyze data	
	4.3	Automating charts, reports, and data cleaning tasks	60 Hrs
		Total	

Reference Books:

- 1. Artificial Intelligence in Education: A Practical Guide** – Wayne Holmes, Maya Bialik & Charles Fadel
- 2. Mastering Microsoft Power BI** – Brett Powell (*useful for AI + Excel Copilot and data analysis concepts*)
- 3. AI for Everyone: A Beginner’s Guide to Artificial Intelligence** – John Paul Mueller & Luca Massaron

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. III 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: CCOMOJ1351

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 Practical)</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			
	M Sc / M A / 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 of 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 dated..... on 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:

1. Assigning a Trainer or Supervisor for On-the-Job Training of students by the Industry/ Organization.
2. Engaging students on subject-specific work and providing required guidance or support to ensure their learning.
3. Monitoring the attendance and work completed by students on daily basis.
4. Provide experience letter/certificate of On-the-Job Training to students on completion of the training.
5. 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
of the Industry/ Organization
Officer

Signature of the Nodal Officer
Training and Placement

Of the College

Date:

Format of the Student's Diary (Logbook)

1. Student Name: _____
2. Trade / Course Studying: _____
3. Department / College Name: _____

4. Industry / Enterprise / Organization: _____

Week	Task Assigned	Activities Performed	Key Learning	Additional Remarks

Signature of Industry Supervisor

Student's Signature

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 OJT 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 / 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 OJT 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

Dean, BOS Chairman and Faculty Member List

Sr. no	Name	Designation
01	Dr. Harishchandra Patange	Dean, Faculty of Commerce & Management, S.R.T.M. University, Nanded
02	Dr. D. S. Yadav	Chairman, BOS in Commercial & Mercantile Law, People's College, Nanded
03	Dr. Pandurang Tukarm Pawar	Chairman, BOS in Business Studies, Shivaji Mahavidyalaya, Renapur
04	Dr. Hanmant Wamanrao Kulkarni	Chairman, BOS in Accounts & Applied Statistics, Shivaji Mahavidyalaya, Udgir
05	Dr. C. K. Harnawale	Chairman, BOS in Business Economics, People's College, Nanded
06	Dr. Mohan Sudhakar Rao Rode	Chairman, BOS in Management Science & Business Administration (Including NGO), People's College, Nanded
07	Dr. P. S. Jadhav	BOS in Business Economics, Bahirji Smarak Mahavidyalaya, Basmath
08	Dr. Ramrao Babarao Rampure	BOS in Accounts & Applied Statistics, Madhavrao Patil Arts, Commerce & Science College, Palam
09	Dr. Pramod Hamantrao Patil	BOS in Business Studies, School of Commerce Management Sciences, S.R.T.M. University Sub-Campus, Latur
10	Dr. D. B. Konale	BOS in Management Science & Business Administration (Including NGO), Shivaji Mahavidyalaya, Udgir
11	Dr. Shivanand Baliram Adkine	Mahatma Jyotiba Phule Mahavidyalaya, Mukhed
12	Dr. Vijaykumar R. Soni	Mahatma Basweshwar Mahavidyalaya, Latur
13	Dr. Maroti Dhondiba Kachave	BOS in Commercial & Mercantile Law, Late Ramesh Warpudkar Arts, Commerce & Science College, Sonpeth
14	Dr. Rajesh Sahebrao Shinde	I/c Finance & Account Officer, S.R.T.M. University, Vishnupuri, Nanded
15	Dr. Ashok D. Kalam	Bahirji Smarak Mahavidyalaya, Basmatnagar
16	Dr. Rahul Ajit Jilhewar	CA (Chartered Accountant), Gurukrupa Market, Nanded