



॥ 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

स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड

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 द्वितीय
वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष
२०२५-२६ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २७ मे २०२५ रोजी संपन्न झालेल्या मा. विद्यापरिषद बैठकीतील विषय क्रमांक १९/६१-२०२५ च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील राष्ट्रीय शैक्षणिक धोरण-२०२० नुसारचे पदवी द्वितीय वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२५-२६ पासून लागू करण्यास मा. विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील बी. कॉम. द्वितीय वर्षाचे खालील विषयाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२५-२६ पासून लागू करण्यात येत आहेत.

01	B. Com. II year (General)
02	B. Com. II year Banking & Insurance
03	B. Com. II year Accounting & Taxation
04	B. Com. II year Management & Entrepreneurship
05	B. Com. II year Banking

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.:शै-१/एनइपी/मानवविज्ञानपदवी/२०२५-२६/120

दिनांक ११.०६.२०२५



सहाय्यक कुलसचिव

शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत : माहितीस्तव तथा कार्यवाहीस्तव.

१) मा. कुलगुरू महोदयांचे कार्यलय, प्रस्तुत विद्यापीठ.

२) मा. प्र. कुलगुरू महोदयांचे कार्यलय, प्रस्तुत विद्यापीठ.

३) मा. आधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.

४) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.

५) मा. प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.

६) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ. याना देवून कळविण्यात येते की, परिपत्रक अभ्यासक्रम संकेतस्थळावर प्रसिध्द करण्यात यावेत.

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED



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

**B. Com. II Year (Accounting & Taxation) :
Semester III & IV (Level 5.0)**

Effective from Academic Year 2025 – 2026

B.Com. II Year (Accounting & Taxation) : Semester III (Level 5.0)

w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

Teaching Scheme

Course Type	Course code	Course Title	Hours/Week		Credits Assigned		
			Theory	Practical	Theory	Practical	Total
1 Discipline Specific Core (DSC) Major	CAATCT1201	Business Corporate Accounting - I	04	--	04	--	04
2 Discipline Specific Core (DSC) Major	CAATCT1202	Business Cost Accounting – I	04	--	04	--	04
Discipline Specific Minor (DSM) (Any one)	CAATMT1201	Business Law - I	04	--	04	--	04
	CAATMT1202	Business Environment-I					
	CAATMT1203	Organizational Behaviour-I					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1201	Financial Literacy-I	02	--	02	--	02
	CAATGE1202	Tourism Marketing-I					
	CAATGE1203	Principles of Advertising & Salesmanship-I					
Vocational & Skill Course-(VSC) Relating to Major (Any ne)	CAATVC1201	Income Tax - III	02	--	02	--	02
	CAATVC1202	E-Commerce – I					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC) - ENG	--	Compulsory English	02	--	02	--	02
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CAATAC1201	Computerized Accounting					
Co-Curricular Courses	---	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	04	--	02	02
Total			20	04	20	02	22

NOTE: The Syllabus, Teaching Scheme and Evaluation Scheme of Ability Enhancement Courses (AEC) and Co-Curricular Courses will be the same across the all faculties.

B.Com. II Year (Accounting & Taxation) : Semester III (Level 5.0)

w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

Evaluation Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Sem Exam.)	CA (Continuous Assessment)	ESE (End of Sem Exam.)	
1 Discipline Specific Core (DSC) Major	CAATCT1201	Business Corporate Accounting - I	20	80	--	--	100
2 Discipline Specific Core (DSC) Major	CAATCT1202	Business Cost Accounting – I	20	80	--	--	100
Discipline Specific Minor (DSM) (Any one)	CAATMT1201	Business Law - I	20	80	--	--	100
	CAATMT1202	Business Environment-I					
	CAATMT1203	Organizational Behaviour-I					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1201	Financial Literacy-I	10	40	--	--	50
	CAATGE1202	Tourism Marketing-I					
	CAATGE1203	Principles of Advertising & Salesmanship-I					
Vocational & Skill Course- (VSC) Relating to Major (Any one)	CAATVC1201	Income Tax - III	10	40	--	--	50
	CAATVC1202	E-Commerce – I					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC) -ENG	--	Compulsory English	10	40	--	--	50
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	10	40	--	--	50
	CAATAC1201	Computerized Accounting					
Co-Curricular Courses	---	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	--	20	30	50
Total			100	400	20	30	550

NOTE: The Syllabus, Teaching Scheme and Evaluation Scheme of Ability Enhancement Courses (AEC) and Co-Curricular Courses will be the same across the all faculties.

B.Com. II Year (Accounting & Taxation) : Semester IV (Level 5.0)

w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

Teaching Scheme

Course Type	Course code	Course Title	Hours/Week		Credits Assigned		
			Theory	Practical	Theory	Practical	Theory
1 Discipline Specific Core (DSC) Major	CAATCT1251	Business Corporate Accounting – II	04	--	04	--	04
2 Discipline Specific Core (DSC) Major	CAATCT1252	Business Cost Accounting – II	04	--	04	--	04
Discipline Specific Minor (DSM) (Any one)	CAATMT1251	Business Law - II	04	--	04	--	04
	CAATMT1252	Business Environment-II					
	CAATMT1253	Organizational Behaviour-II					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1251	Financial Literacy-II	02	--	02	--	02
	CAATGE1252	Tourism Marketing-II					
	CAATGE1253	Principles of Advertising & Salesmanship-II					
Vocational & Skill Course-(VSC) Relating to Major Any one)	CAATVC1251	Income Tax – IV	02	--	02	--	02
	CAATVC1252	E-Commerce II					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC) -ENG	--	Compulsory English	02	--	02	--	02
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CAATAC1251	Banking & Finance					
Value Education Courses (VEC)	---	<i>Environmental Studies</i>	--	04	--	02	02
Total			20	04	20	02	22

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

B.Com. II Year (Accounting & Taxation) : Semester IV (Level 5.0)

w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

Evaluation Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Mark s
			CA (Continuous Assessment)	ESE (End of Sem Exam.)	CA (Continuous Assessment)	ESE (End of Sem Exam.)	
1 Discipline Specific Core (DSC) Major	CAATCT1251	Business Corporate Accounting – II	20	80	--	--	100
2 Discipline Specific Core (DSC) Major	CAATCT1252	Business Cost Accounting – II	20	80	--	--	100
Discipline Specific Minor (DSM) (Any one)	CAATMT1251	Business Law - II	20	80	--	--	100
	CAATMT1252	Business Environment-II					
	CAATMT1253	Organizational Behaviour-II					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1251	Financial Literacy-II	10	40	--	--	50
	CAATGE1252	Tourism Marketing-II					
	CAATGE1253	Principles of Advertising & Salesmanship-II					
Vocational & Skill Course- (VSC) Relating to Major (Any one)	CAATVC1251	Income Tax – IV	10	40	--	--	50
	CAATVC1252	E-Commerce II					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC) - ENG	--	Compulsory English	10	40	--	--	50
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	10	40	--	--	50
	CAATAC1251	Banking & Finance					
Value Education Courses (VEC)	---	Environmental Studies	--	--	20	30	50
Total			100	400	20	30	550

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

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED



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

**B. Com. II Year (Accounting & Taxation) :
Semester III (Level 5.0)**

Effective from Academic Year 2025 – 2026



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

B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Business Corporate Accounting-I

(Discipline Specific Core)

Course Code: CAATCT1201

Course prerequisites:	Basic knowledge of Accounting, Classroom, E materials, Books etc.
Course Objectives	1. To familiarize the students about the basics of Company & capital.
	2. To help students to gain the conceptual knowledge of the accounting.
	3. To make students capable of understanding the concept of shares
Course Outcomes	1. It is beneficial for students to move into advance are as i.e. C.A, I. C.W.A, CS etc.
	2. It could help graduates to work as financial analyst
	3. It provides the basic concept of knowledge of issue & forfeitures of shares.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction & Modern concept in Business Corporate Accounting	10
	1.1	Meaning & Definition of Company	
	1.2	Meaning & Types of Shares, Difference between Preference & Equity Shares	
	1.3	DMAT, NEFT, RTGS,	
	1.4	Online banking- Advantages & Dis- Advantages., Debit & Credit Cards	
2.0		Profit Prior to Incorporation	12
	2.1	Meaning, concept of profit prior to Incorporation,	
	2.2	allocation of expenses and incomes between pre and post period,	
	2.3	finding profit or loss.	
	2.4	Practical problems on it.	
3.0		Procedure of Issue of Shares:	14
	3.1	Procedure to Issue of Shares,	

	3.2	Forfeiture and Reissue of Shares, Shares Issued at Par, Premium & Discount,	
	3.3	Forfeiture and Reissue of shares, Pro- rata Allotment,	
	3.4	Practical Problems on it.	
4.0		Company Final Account	
	4.1	Introduction to company final account provisions	14
	4.2	preparation of profit and loss account,	
	4.3	profit and loss appropriation account,	
	4.4	Balance Sheet as per revised prescribed format Company Act 2013	
5.0		Redemption of Debenture	
	5.1	Meaning,	10
	5.2	types of dentures,	
	5.3	Redemption of debenture	
	5.4	Problem on sinking fund Method only.	
		Total	60 Hrs

Reference Books:

1. A New Approach to Accountancy – H.R. Kotalwar– Discovery Publishers
2. Modern Accountancy–Hanif & Mukarjee–Mc Graw Hill Education
3. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
4. Advanced Accountancy – Jain & Narang– Kalyani Publishers

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Business Cost accounting -I

(Discipline Specific Core)

Course Code: CAATCT1202

Course prerequisites:	Basic knowledge of Arithmetical Calculation, Accounting, Classroom, E materials, Books etc.
Course Objectives	1. To understand the difference between cost accounting and financial accounting 2. To know cost accounting principle and cost calculation 3. To study material, labour and overheard cost
Course Outcomes	1. Student will able to prepare cost sheet and tender 2. Identifying and controlling production cost of material and Labour 3. Developing cost accounting and cost analysis skill

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Basics of Cost Accounting	8
	1.1	Introduction, meaning & definition, Objective of cost accounting	
	1.2	Difference between cost control & cost reduction, cost account and financial account	
	1.3	Scope of cost accounting, Cost accounting with use of information technology	
	1.4	Classification of cost, Elements of cost, Methods of costing, Techniques of costing	
2.0		Single Output Costing	13
	2.1	Introduction, Functional classification of elements of cost, Cost heads and Cost Sheet	
	2.2	Treatment of Stock of Raw Material, Work in Progress, Finished Goods	
	2.3	Numerical Problems on Cost sheet/ Statement and Tender	
3.0		Material Cost	12
	3.1	Meaning of Material Cost, Material Cost Control & its Importance, Material Purchase Procedure, Stores Records – Bin Card	

	3.2	Numerical problems on: Stores Ledger- FIFO, LIFO, Simple Average Method, Weighted Average Method,	
	3.3	Numerical problems on: Material Stock Levels- Reorder stock level, minimum stock level, maximum stock level & average stock level, EOQ and its calculation	
4.0		Labour Cost	
	4.1	Meaning of Labour Cost, Labour Cost Control, Composition of Labour Cost	
	4.2	Time Keeping and Methods of Time Keeping, Time Booking and Methods of Time Booking	12
	4.3	Numerical problems on: Systems of Wage Payments – Time Rate & Piece Rate, Differential Piece Rate, Incentive Plans: (a) Halsey Plan, (b) Rowan Plan.	
5.0		Overheads- Absorption costing method	
	5.1	Meaning of Overheads, Classification of overhead	
	5.2	Steps for distribution of overhead: Estimation, allocation, Apportionment, Re- apportionment, Absorption of overheads.	
	5.3	Numerical question on: Apportionment of overhead, Re- apportionment of overheads using Direct distribution method & Repeated distribution method	15
	5.4	Numerical question on: Overhead absorption over products using only machine hr rate.	
		Total	60 Hrs

Reference Books:

1. A New Approach to Accountancy – H.R. Kotalwar– Discovery Publishers
2. Modern Accountancy–Hanif & Mukarjee–Mc Graw Hill Education
3. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
4. Advanced Accountancy – Jain & Narang– Kalyani Publishers
5. Advanced corporate Accounting- Dr. H W Kulkarni, Dr. R.V. Ghadge. Dr. S.S. Jadhav
6. Cost and Management Accounting- ICAI (CA-Intermediate)

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Business law-I

(Discipline Specific Minor)

Course Code: CAATMT1201

Course prerequisites:	Basic knowledge of Business Law, Classroom, E-materials, Books etc
Course Objectives	1. To impart knowledge on the essential elements of a valid contract, to make familiarise the students with the special laws in business.
	2. To create legal awareness among the students.
	3. To provide brief idea about the frame work of Indian business law.
Course Outcomes	1. Students will be able to establish a sustainable working knowledge base of the core legal terms.
	2. Students will be acquainted with the legal awareness.
	3. Students will be able to understand legal environment relating to commerce and business.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Consumer Protection Act 2019	12
	1.1	Meaning, Objectives, Nature and Importance.	
	1.2	Who is A Consumer, Consumer Rights,	
	1.3	Redressal Agencies Under the Consumer Protection Act, District Commission, State Commission, National Commission, CCPA	
2.0		Law of Contract act 1872	12
	2.1	Concept& Major Definitions under Indian Contract Act, 1872	
	2.2	Essential Elements of Contract, Types, e-contract,	
	2.3	Breach of contract & remedies. Unpaid seller & his rights.	
3.0		The Company Law 2013	12
	3.1	Meaning, Nature/Features of a Company, types of company	
	3.2	MOA, AOA, prospectus & their contents, difference between public and private co.	
	3.3	Shares and Share Capital: Meaning and types of Capital	

		Debt Instruments: Types of Debentures.	
4.0		Intellectual Property Rights	12
	4.1	Introduction of Intellectual Property rights in India	
	4.2	Trade Marks- Meaning Concept, Types of Trade Marks,	
	4.3	Copyrights: Meaning, Copy right Board and registration of Copy right, Patents - Meaning, Salient features of Patent, Procedure for Obtaining a Patent.	
5.0		Right to Information Act, 2005	12
	5.1	Introduction, Meaning, Definitions, Nature & Scope of RTI	
	5.2	Procedure of Getting Information	
	5.3	Central Information Commission & State Information Commission: Constitution, Powers & Functions.	
			60 Hrs

Reference Books:

- 1.N. D. Kapoor's "Elements of Mercantile Law" Sultan Chand & Sons Private Limited, 10 February 2020
2. Taxmann's "Companies Act 2013" Taxmann Publications Private Limited, 25 January 2023.
3. Bare Act "Intellectual Property Laws" Commercial Law Publishers (India) Pvt. Ltd. - 2023/Edition
4. Professor (Dr.) V.K. Agarwal, "CONSUMER PROTECTION ACT, 2019" 1 January 2022.

Continuous Assessment (CA):

- 1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Business Environment - I

(Discipline Specific Minor)

Course Code: CAATMT1202

Course prerequisites:	Basic understanding of business concepts, Basic knowledge of economics, Interest in global business trends, Awareness of legal systems and business laws.
Course Objectives	1. Provide a comprehensive understanding of the Business Environment and its key components.
	2. Develop analytical skills to assess environmental factors affecting business organizations.
	3. Equip students with the ability to conduct competitive analysis and strategic planning for industries
Course Outcomes	On successful completion, students will be able to:
	1. Understand the components of Business Environment.
	2. Analyse the various environmental factors influencing business organisation
	3. Design a competitive analysis for a specific Industry.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Environment	12
	1.1	Business Environment-Meaning, Definition ,Importance of Business Environment	
	1.2	Types of Business Environment - Internal, External, Micro-Environment and Macro- Environment of business; Competitive analysis of Business	
	1.3	Environmental analysis-Scanning, Monitoring, Forecasting, Assessment	
	1.4	Limitation of Environment Analysis	
2.0		Political and Legal Environment	10
	2.1	Political Environment- Functions of the State	
	2.2	Role of Government	

	2.3	State intervention in business- Reasons for and Types of state intervention in business.	
	2.4	Legal environment-Impact of various laws on Indian businesses	
3.0		Economic and Global Environment	14
	3.1	Economic Environment- Meaning, Nature and Components of the Economic Environment.	
	3.2	Factors affecting Economic Environment	
	3.3	Global environment -Meaning of Globalisation, Approaches to Globalisation, Merits and demerits of Globalisation, Impact of Globalisation on Indian businesses;	
	3.4	Foreign market entry strategies; MNCs and TNCs	
4.0		Technological Environment	12
	4.1	Technological Environment: Meaning and features of Technological Environment;	
	4.2	Impact of Technological changes on business	
	4.3	Technology and Society	
	4.4	Technology Transfer- Meaning, Benefits and Challenges.	
5.0		Demographic and Natural Environment	12
	5.1	Demographic Environment- Meaning and Importance of Demographic environment	
	5.2	components of Demographic environment;	
	5.3	Natural Environment: Meaning and Features of Natural environment.	
	5.4	Impact of Natural environment on business	
		Total	60 Hrs

Reference Books:

1. Aswathappa. K, Essentials Of Business Environment, HPH
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Francis Cherunilam, Business Environment- Text and Cases, 8th Edition, HPH
4. Chidambaram: Business Environment; Vikas Publishing
5. Upadhyay, S: Business Environment, Asia Books

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Organizational Behaviour-I

(Discipline Specific Minor)

Course Code: CAATMT1203

Course prerequisites:	Basic Knowledge of organizational, Classroom, E Material, Books etc.
Course Objectives	1.To equip the students with the understanding Human behaviour .
	2.To understand Motivation and develop Effective Communication skill in students .
	3. To make students aware about Importance of leadership skill.
Course Outcomes	1. Students will get Actual understanding of Communication skill it's importance .
	2. Students will be ready to lead team work with confidence .
	3. Students will understand human behaviour.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to organisational behaviour	12
	1.1	Meaning and definition of organisational behaviour,	
	1.2	Evolution of OB, fundamental concepts, approaches,	
	1.3	Elements, challenges and opportunities, significances ,	
	1.4	Major behavioural science discipline contributing elements of OB, theories, Hawthorne studies.	
2.0		Individual behaviour	12
	2.1	Introduction, meaning, foundation of individual behaviour,	
	2.2	Ethics in the workplace ,values, attitude- concept component, job related attitude,	
	2.3	Individual decision making, personality and it's impact on behaviour	
	2.4	Perception ,factors affecting perception, attribution theory,	
3.0		Group behaviour	12
	3.1	Definition and types of groups in organisation,	
	3.2	Group formation and development (Tuckman's model, groups norms, norms and cohesion ,	

	3.3	Group decision making, team Vs group: key differences	
	3.4	Conflict in groups: causes and resolution.	
4.0		Leadership	12
	4.1	Meaning and importance, Characteristics of Leadership	
	4.2	Leadership theories- Trait Theory, Behavioural Theory (Ohio State, Michigan Studies), contingency Theory (Fiedler's Model),	
	4.3	Transformational and Transactional Leadership, leadership vs management	
	4.4	Leadership Styles and Their Impact ,Power and Influence in Leadership	
5.0		Organisational Culture and Structure	12
	5.1	Foundation of organisational structure	
	5.2	Types of organisational structure, impact of organisational structure on behaviour	
	5.3	organisational culture importance of organizational culture, types (clan,adhocracy,market, Hierarchy)	
	5.4	Organizational change- need, models- Lewin's change model,Kotters's 8 step change model	
		Total	60 Hrs

Reference Books:

1. "Organisational behaviour" by A Ashwathapa
2. "Essential of Organisational behaviour" by Stephen Robbins (adapted for India by P.S. Patnaik)
3. "Organisational Behaviour: Text and Cases" by Nirmal Singh
4. "Managing Organisational Change" by C.S.V. Murthy

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Financial Literacy - I

(Generic / Open Elective)

Course Code: CAATGE1201

Course prerequisites:	Basic knowledge of finance, Classroom, online platform, Case studies, Group discussion, Seminar & field work, E-materials, Books etc..
Course Objectives	To create awareness in student about the need for possessing financial literacy education.
	To prepare financial plan and budget and manage personal finances etc.
	To describe the importance of financial literacy and list out the institutions providing financial services.
	To make help the students to avail, and manage services offered by banks and post offices
Course Outcomes	The students will be able to understand the importance of financial literacy and prepare financial plans.
	The students will be able to understand basic financial concepts.
	The students will be able to understand the purpose and functions of Banks, post offices and other financial institution.
	The students will be able to apply personal and family financial planning.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Financial Literacy	08
	1.1	Financial Literacy- Meaning, Importance and Scope.	
	1.2	Concept of Income, Expenses and Budgeting	
	1.3	Saving: - Short Term, Medium Term, and Long Term	
2.0		Credit and Debt Management	07
	2.1	Basic Rules to Budgeting and Money Management	
	2.2	Personal Finance, Borrow within a limit	
	2.3	Debt Management	
3.0		Commercial Banking	08
	3.1	Commercial Bank: Importance and Functions of Commercial Bank	

	3.2	Introduction to loans, Qualify for a loan. Types of loans, repayments, Monthly payment formula	
	3.3	Deposit and Saving Schemes	
4.0		Insurance, Investment and Pensions.	07
	4.1	Insurance: - Meaning and Types: Life, Vehicle, Health, General	
	4.2	Investment: - Equity, Mutual Funds, Post office schemes.	
	4.3	Fraud protection and Grievance Redressal	
		TOTAL	30

Reference Books:

1. NATIONAL INSTITUTE OF SECURITIES MARKETS – “Financial Literacy for people newly inducted into the Financial System” –RBI; – December 2015.
2. Prof. (Dr.) Amit Kumar Singh “Taxmann's Financial Literacy” Taxman Publication, March2023.
3. Dr. Rajni&Dr. Abhishek Kumar Singh “FINANCIAL LITERACY” JSR PUBLISHING HOUSE, 1 January 2022.
4. Dr. T. S. Kavitha Dr. P. Savitha Dr. B. Vidya Ms. & N. Ramalakshmi
5. “An Introduction to Commercial Banking” Notion Press, 19 January 2023.
6. M. Y. Khan, ‘Financial Services’, Mcgraw Hill
7. Marchant Banking, NISM, Taxman
8. Financial Market and Services – E-Gordon & K. Natrajan, Himalaya Publication
9. Aswath Damodaran, Investment Valuation : Tool and Techniques for determining the value of any asset.
10. ‘Financial Services’, Anbarasu Joseph D, Boominathan VK, Mohan Man, Gnanaraj G., Sultan Chand & Sons, Delhi

Continuous Assessment (CA):

- 01) Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 02) Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.
- 03) The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

- 01) Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
- 02) Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
- 03) The students need to solve total 4 questions.



Swami Ramanand Teerth Marathwada University, Nanded
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B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Tourism Marketing - I

(Generic / Open Elective)

Course Code: CAATGE1202

Course prerequisites:	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
Course Objectives	To Provide Basic Knowledge of various Modes of Transport.
	Enable Practical Knowledge Regarding Ticketing and E- Ticketing.
	Enable to Opportunity's in Transport Industry.
	To Appreciate the Various Contexts about Tourism.
Course Outcomes	It could help to work as Travel Agent.
	It Provide Basic Concept and Knowledge of Travel Formalities.
	The Course is Beneficial to Understand Traditional and Recent Travel industry.
	Introduce New Career Opportunity in Transport Industry.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Models of Transport	08
	1.1	Introduction and meaning and functions of Transport	
	1.2	Importance of Transport	
	1.3	Models of transport	
2.0		Ticketing and Accommodation	10
	2.1	Types of Ticket windows	
	2.2	IRCTC, Red Bus	
	2.3	Types of accommodation	
3.0		Travel Agent & Agency	07
	3.1	Functions of travel agency & Agent	
	3.2	Income source of travel Agency	
	3.3	Travel Insurance	
4.0		Travel Formalities	05
	4.1	Passport & Visa	
	4.2	Custom Duty	
	4.3	Baggage & Luggage	
		TOTAL	30

Reference Books:

1. Tourism development – A.K.Bhatia
2. Successful tourism Management- Pran Math Seth

Continuous Assessment (CA):

- 01) Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 02) Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.
- 03) The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

- 01) Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
- 02) Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
- 03) The students need to solve total 4 questions.



Swami Ramanand Teerth Marathwada University, Nanded
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B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Principles of Advertising & Salesmanship - I

(Generic / Open Elective)

Course Code: CAATGE1203

Course Prerequisites:	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
Course Objectives:	To Introduce Advertising & Salesmanship.
	To learn the Technique of Earning Source through Advertising & Salesmanship.
	To set an Idea About how to trade and sale the product.
	It helps to learn the Effective salesmanship Skills & Business growth.
	To understand the need of the art of Salesmanship and Advertising.
	To give fundamental knowledge regarding organisation and operation of sales management
Course Outcomes:	Student will be Able to Understand Advertising & Salesmanship Functions.
	It would be useful for Analysing Advertising & Salesmanship techniques.
	Student will be Capable of Choosing a Carrier in Advertising & Business industries.
	Generate Employment through Business organisations.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Sales Organisation	08
	1.1	Introduction, Meaning & Methods of Sales	
	1.2	Selling through own organization or Agents, their control	
	1.3	Organization of sales department, sales routine, other departments	
	1.4	Sales reports, its analysis and utility,	
2.0		Preparation of Advertisement	07
	2.1	Meaning & Definition of Advertisement	
	2.2	Characteristics, Functions & Classification of Advertisement	

	2.3	Organization of Advertising department	
3.0		Selection of Salesman:	07
	3.1	Introduction, Meaning & role of Salesman	
	3.2	Methods of selection	
	3.3	Training & Remuneration of Salesman	
	3.3	The Art of Salesmanship	
4.0		Advertising Agency and Clients	08
	4.1	Agency- Need, organization, evolution,	
	4.2	Obtaining business, benefit and cost to advertisers	
	4.3	Relation with clients. Departments	
	4.4	Creation of advertising materials, media	
Total			30

Reference Books:

1. Dawar S.R. -Salesmanship and Advertisement, S.Chand
2. Cummins. J-Sales Promotion-Prentice Hall India

Continuous Assessment (CA):

- 01) Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 02) Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.
- 03) The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

- 01) Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
- 02) Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
- 03) The students need to solve total 4 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Income Tax - III

(Vocational & Skill Courses)

Course Code: CAATVC1201

Course prerequisites:	Basic knowledge of Tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives	1. To make students to become familiar with deductions under Income Tax Act. 2. To explore the students' knowledge related to the tax regime.
Course Outcomes	1. Students will be able to learn various tax regimes and their implications. 2. Students can well define the taxation concepts, tax slabs etc.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	---	30	---	05	05	10	40	---	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Deductions from Gross Total Income	07
	1.1	Section 80C, Section 80D, Section 80DD	
	1.2	Section 80E, Section 80TTA, Section 80U	
	1.3	Numerical Problems on deductions	
2.0		Tax Liability of an Individual (Old Tax Regime)	08
	2.1	Computation of Total Income by considering the above deductions	
	2.2	Tax rates or slabs in respect of an Individual	
	2.3	Computation of Tax Liability	
3.0		Tax Liability of an Individual (New Tax Regime)	07
	3.1	Computation of Total Income by considering the applicable deductions	
	3.2	Tax rates or slabs in respect of an Individual	
	3.3	Computation of Tax Liability	
4.0		Assessment of HUF	08
	4.1	Computation of Gross Total Income and Total Income of HUF	
	4.2	Deductions u/s 80C, 80D, 80DD, 80G, 80TTA only	
	4.3	Simple problems on Assessment of HUF	
		Total	30 Hrs

Reference Books:

1. Student's Guide to Income Tax- Singhania and Singhania- Taxmann
2. Income Tax Law and Practice- Gaur, Narang, Gaur & Puri- Kalyani Publishers
3. Direct Tax Law and Practice- Mehrotra & Goyal- Sahitya Bhawan Publications

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.5) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: E-Commerce-I

(Vocational & Skill Courses)

Course Code: CAATVC1202

Course prerequisites:	LAN connection, Internet facility, Projectors, Computer system lab, E- resources.
Course Objectives	1. To understand the process of setting up an interactive website.
	2. To be able to work with an online store and modify when necessary.
	3. To understand the process of maintaining the security of E-commerce site.
Course Outcomes	1. It enables students to evaluate the information on the Need of business entity to adhere the E-Commerce.
	2. The course is useful for the In application technologies and tools in commerce which are used to conduct the business.
	3. E- commerce has posed the new issues in the development of Business information systems.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	---	30	---	05	05	10	40	---	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to E-Commerce	08
	1.1	Introduction, Meaning, Definition of E-Commerce	
	1.2	Importance of E-Commerce	
	1.3	Scope of E-Commerce	
2.0		Basics of E-Commerce	07
	2.1	Types of E-Commerce	
	2.2	E-Distributor	
	2.3	Amazon, Flipkart	
3.0		Internet and its Role in E-Commerce	08
	3.1	Role of Internet in E-Commerce	
	3.2	Procedure to open E-mail Account	
	3.3	Tools and services of Internet	
4.0		E-Payment	07
	4.1	Introduction, Meaning and Definition	

	4.2	Requirements of E-payment Systems	30 Hrs
	4.3	IT Act 2000	
		Total	

Reference Books:

1. Kalakafa Whinston Pearson - Frontiers of electronic Commerce 1996
2. P.T. Joseph S.J., E-Commerce, second edition PHI 2007, PHI Pvt. Ltd., New Delhi
3. Agarwal, K.N and Deeksha Ararwalar; Business on the Net; What's and How's of ECommerce; Macmillan, New Delhi. 2006
4. Agarwal, K.N and Deeksha Ararwala: Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi. 2000.

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.5) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester III (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Computerized Accounting

(Ability Enhancement Course)

Course Code: CAATAC1201

Course prerequisites:	Basic knowledge of business accounting, Computer lab with tally software and Internet.
Course Objectives	1. To develop awareness about computerized accounting.
	2. To equip the students to acquire both theoretical and practical training in computerized accounting
	3. To provide job opportunities in the field of accountancy.
Course Outcomes	1. Students will be acquainted with the Practical Applications of computerized Accounting
	2. Students will be acquainted with the competency to enter accounting transactions in Tally and generate different accounting reports / documents.
	3. Students will be able to make Trial Balance, Profit and Loss Account and Balance Sheet

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	---	30	---	05	05	10	40	---	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction	07
	1.1	Introduction, Importance and Features of Computerized Accounting, Advantages and disadvantages of computerized accounting	
	1.2	Difference between Manual Accounting and Computerized Accounting	
	1.3	Creation / Setting up of Company in Tally, Alteration of Company, Company Features and Configuration,	
2.0		Accounting and Inventory Information	07
	2.1	Ledger and Groups – Creation, Display and Alteration of Single or Multiple Ledgers and Groups	
	2.2	Stock Items: Creation, Display and Alteration of Single or Multiple Stock Items, Units of Measures : Creation, Display and Alteration of Units of Measures	

	2.3	Stock Groups & Stock Categories: Create, Display, Alter and Delete – Single or Multiple Stock Groups and Stock Categories	
3.0		Vouchers (Accounting and Inventory)	10
	3.1	Accounting Vouchers – Introduction – Types of Vouchers	
	3.2	Inventory Vouchers – Introduction – Types of Inventory Vouchers	
	3.3	Recording of transactions in Tally: Accounting Voucher and Inventory Voucher Entry using Tally (Journal Entry in Tally)	
4.0		Display and Printing of Report	06
	4.1	Display and Printing of Reports – Day Book, Cash Book, Purchase Register, Sales Register, Journal Register and Ledger Accounts, Statement of Accounts	
	4.2	Display and Printing of Reports – Trial Balance, Profit and Loss Account and Balance Sheet	
	4.3	Backup and Restore, Split Company Data, Import and Export of Data, Rewrite Data, e-mail a report, Uploading the reports.	
		Total	30 Hrs

Reference Books:

1. Fundamentals of Accounting & Financial Analysis- By Anil Chowdhary (Pearson Education)
2. Accounting Made Easy – By Rajesh Agrawal & R.Shrinivasan (Tata McGraw-Hill)
3. Mastering Tally Erp.9 -Basic Accounts, Invoice, Inventory by Ashok. K. Nandani (BPB Publication)

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.5) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED



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

B. Com. II Year (Accounting & Taxation) :
Semester IV (Level 5.0)

Effective from Academic Year 2025 – 2026



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

B.Com. (Accounting & Taxation) (2nd Year): Semester IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Business Corporate Accounting -II

(Discipline Specific Core)

Course Code: CAATCT1251

Course prerequisites:	Basic knowledge of Accounting, Classroom, E materials, Books etc.
Course Objectives	1. To impart the students in expertise in the preparation of corporate accounts
	2. To learn the techniques of preparing the financial statements.
	3. To make students capable of understanding the concept of Internal Reconstruction of Company
Course Outcomes	1. It could help graduates to work as accountant & Auditor
	2. It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS
	3. It imparts the students in expertise in the preparation of corporate accounts.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Amalgamation of Companies	14
	1.1	Meaning of Amalgamation,	
	1.2	Purchase consideration, Accounting treatment,	
	1.3	Methods of calculation of purchase consideration,	
	1.4	Opening and Closing entries in the books of companies and preparation of Balance Sheet.	
2.0		Redemption of Preference shares	12
	2.1	Meaning and procedure of redemption of preference shares,	
	2.2	redemption out of fresh issue of equity shares, redemption out of revenue profit of company	
	2.3	practical problems on journal entries of redemption of preference shares,	
	2.4	balance sheet after redemptions of preference shares.	
3.0		Internal Reconstruction of Companies	12
	3.1	Meaning and need of reconstruction of company	
	3.2	Types of reconstruction	

	3.3	Accounting entries related to internal reconstruction, Revised Balance sheet,	
	3.4	Practical problems on it.	
4.0		Underwriting of Shares	10
	4.1	Basic Concepts of Underwriting of Shares,	
	4.2	Underwriting Commission	
	4.3	Practical Problems on Preparation of Underwriters Accounts.	
5.0		Holding Company Account	12
	5.1	Meaning of holding company and subsidiary company	
	5.2	holding company accounts with its only one subsidiary company,	
	5.3	consolidated balance sheet, pre-acquisition and post-acquisition of profit	
	5.4	practical problem on consolidated balance sheet.	
		Total	60 Hrs

Reference Books:

1. A New Approach to Accountancy – H.R. Kotalwar– Discovery Publishers
2. Modern Accountancy–Hanif & Mukarjee–Mc Graw Hill Education
3. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
4. Advanced Accountancy – Jain & Narang– Kalyani Publishers

Continuous Assessment (CA):

- 1 Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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B.Com. (Accounting & Taxation) (2nd Year): Semester IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Business Cost accounting -II

(Discipline Specific Core)

Course Code: CAATCT1252

Course prerequisites:	Basic knowledge of Arithmetical Calculation, Accounting, Classroom, Blackpool E materials Books
Course Objectives	1. To provide advanced information to students and to present both technical and Cost accounting perspectives.
	2. It aids in the examination of the significance of cost analysis and management.
	3. To educate people about the necessity of cost accounting and systems
Course Outcomes	1. It will assist to students in company decisions making in practical manner.
	2. This Course will help students for becoming cost accountant and cost analyst
	3. Students can evaluate various methods of cost and profit model by acquiring the costing knowledge

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Process Costing & joint product by-product costing	13
	1.1	Meaning and Features of Process, Costing Treatment of Normal loss, Abnormal loss and Abnormal Gains	
	1.2	Meaning of Joint Products By – Products	
	1.3	Practical Problems on Process Costing- Process account, Normal loss account, Abnormal loss account, Abnormal gain account	
	1.4	Practical Problems on joint product by-product costing- Appropriation of common expenses between joint products, Treatment of sales of by-product	
2.0		Contract costing & Job costing	13
	2.1	Meaning and characteristics of Job and Contract costing, Job v/s contract costing	
	2.2	Appropriation of contract profit between Profit and loss and reserve account	
	2.3	Practical Problems on Preparation of contract Account and Balance sheet.	

	2.4	Practical Problems on job costing	
3.0		Service Costing	
	3.1	Meaning and Features of operating costing	
	3.2	Service cost unit: Single and Compound unit	
	3.3	Practical Problem on Goods transport and Passenger Transport Industry	13
	3.4	Practical Problem on Hotel and theatre industry	
4.0		Reconciliation of Cost and Financial Accounts	
	4.1	Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts	8
	4.2	Methods of Reconciliation, Procedure of Reconciliation	
	4.3	Practical Problems on Preparation of Reconciliation Statement.	
5.0		Standard costing	
	5.1	Meaning of material cost variance, labour cost variance, Variable and fixed overhead variance	13
	5.2	Types of material cost variance, labour cost variance, Variable and fixed overhead variance	
	5.3	Practical problem on material cost variance and labour cost variance includes Mix variance and yield variance	
		Total	60 Hrs

Reference Books:

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Practical Costing- Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti
7. Cost and Management Accounting- ICAI (CA-intermediate)

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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B.Com. (Accounting & Taxation) (2nd Year): Semester IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Business Law-II

(Discipline Specific Minor)

Course Code: CAATMT1251

Course prerequisites:	Basic knowledge of Business Law, Classroom, Blackboard, E-materials, Books etc.
Course Objectives	1. To provide brief idea about the frame work of Indian business law.
	2. To provide the legal environment as it relates to commerce, focusing on the laws and legal system of the India.
	3. Students can enable new concepts necessary for making informed business judgments throughout their subsequent career.
Course Outcomes	1. Students will be acquainted with the legal awareness.
	2. Students will be acquainted with frame work of Indian business law.
	3. Students will be able to establish a sustainable working knowledge base of the core legal terms.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		The Negotiable Instrument Act, 1881	12
	1.1	Introduction, Meaning, Characteristics of Negotiable Instruments,	
	1.2	Promissory Notes, Bill of Exchange and Cheques,	
	1.3	Crossing Of Cheque, Types of Crossing	
2.0		The Sale of Goods Act, 1930	12
	2.1	Introduction, Important Definitions, Contract of Sale, Kinds of Goods.	
	2.2	Some Important Comparisons- Sale & Hire Purchase, Agreement to Sale & Hire Purchase, Sale & Agreement to Sale,	
	2.3	Unpaid Seller & rights.	
3.0		The Indian Partnership Act 1932	12
	3.1	Definitions, Nature of Partnership; Formation of Partnership;	
	3.2	Rights & Duties of Partners;	
	3.3	Dissolution of a Partnership Firm.	

4.0		Cyber Law	12
	4.1	Introduction, Meaning, Definitions Cyber Crime	
	4.2	Types of Cyber Crime	
	4.3	Effects & Importance of Cyber Crime on Business.	
5.0		Information Technology Act, 2000	12
	5.1	Introduction, History, Need & Importance of Information Technology Act	
	5.2	Features of Information Technology Act	
	5.3	Main Provisions of Information Technology Act, 2000	
			60 hrs

Reference Books:

- 1) Mercantile Law – Rohini Goel
- 2) Mercantile Law- R.C.Chawala, K.C.Garg
- 3) Business Law – M.C.Kuchal, Vikas Publishing House
- 4) Business Law – N.D.Kapoor, S.Chand Publication

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Business Environment - II

(Discipline Specific Minor)

Course Code: CAATMT1252

Course prerequisites:	Understanding of business concepts related to socio-cultural environment, study of emerging trends and issues in business.
Course Objectives	1. The aim is to provide knowledge about business scenario to help them understand the environment in which the business operates.
	2. The objective of this course is to provide the learner an overview of the global and Indian economic environment
	3. The objective of the paper is to develop conceptual understanding of the topic among the students and comprehend the environment related to business
Course Outcomes	On successful completion, students will be able to: 1. Remember and illustrate the different aspects of the environment affecting the business.
	2. Develop and inference the various techniques of scanning the changes taking place in the business environment. .
	3. Interpret the best possible method to overcome the challenges arising from changes taking place in the business environment.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Socio-Cultural Environment	12
	1.1	Meaning and significance of Socio-Cultural Environment; Impact of culture on business	
	1.2	Social institutions and their influence on business; Social responsibility of business	
	1.3	Ethics and Corporate Governance;	
	1.4	Business and society interface	
2.0		Competitive and Strategic Environment	10
	2.1	Concept of Industry and Competitive Analysis; Porter's Five Forces Model	

	2.2	Benchmarking and SWOT Analysis; Strategic response to environmental changes	
	2.3	Business models and their environmental alignment;	
	2.4	Case studies on strategic decision-making.	
3.0		Financial and Fiscal Environment	14
	3.1	Financial Environment- Structure of Indian Financial System;	
	3.2	Role of Financial Institutions and Markets	
	3.3	Impact of Monetary and Fiscal Policies on Business;	
	3.4	Inflation , Interest rates, and Exchange rates and their effect on business operations	
4.0		Environmental Sustainability and CSR	12
	4.1	Concept of Sustainability in Business; Environmental issues and their impact on business	
	4.2	Corporate Social Responsibility (CSR) and its role in sustainable development;	
	4.3	Environmental laws and compliance	
	4.4	Green Business Practices and Sustainability Reporting.	
5.0		Emerging Trends and Contemporary Issues	12
	5.1	Digital Transformation and its impact on Business Environment; E-commerce and its influence on traditional businesses	
	5.2	Start-up ecosystem and Innovation;	
	5.3	Impact of Artificial Intelligence and Automation on Business	
	5.4	Global Economic Shifts and their implications on Indian business	
		Total	60 Hrs

Reference Books:

1. Francis Cherunalum: Business Environment, 13th Edn. Himalaya Publishing Pvt. Ltd. Gupta
2. Namitha Gopal, Business Environment, McGraw Hill
3. Shukla, M.B. Business Environment, 2012 Edn. Taxman Publication Pvt. Ltd. David P. Baron, Business and its Environment, 6th Edn.
4. A C Fernando: Business Environment, Pearson
5. Dr V Murali Krishna, Business Environment, Spectrum Publications

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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B.Com. (Accounting & Taxation) (2nd Year): Sem IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Organizational Behaviour - II

(Discipline Specific Minor)

Course Code: CAATMT1253

Course prerequisites:	Basic Knowledge of Organization, Classroom, E Material, Books etc.
Course Objectives	1.To equip the students with the understanding Communication.
	2.To understand Conflict solving skill in students .
	3. To make students aware about Importance of Decision making
Course Outcomes	1.Students will get Actual understanding of Communication skill and it's importance .
	2. Students will be ready to take team Decisions with confidence .
	3. Students will understand Conflict Resolutions or Management.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
04	---	60	---	10	10	20	80	---	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Communication and Motivation in OB	12
	1.1	Theories of motivation- Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, McGregor's Theory X and Theory Y, Expectancy Theory, Equity Theory, Goal-Setting Theory	
	1.2	Motivational Tools and Techniques in Organizations	
	1.3	Understanding communication, importance of communication in OB	
	1.4	Transactional analysis, Johari window	
2.0		Conflict and Negotiation in Organizations	12
	2.1	Sources and Types of Organizational Conflict	
	2.2	Conflict Management Styles (Thomas-Kilmann Model)	
	2.3	Techniques for Conflict Resolution	

	2.4	Negotiation: Concept and Process, Importance of Conflict in Organizational Growth	
3.0		Decision Making in Organizations	12
	3.1	Types of Decisions: Programmed vs. Non-programmed	
	3.2	Decision-Making Models: Rational Decision-Making Model, Bounded Rationality Model,	
	3.3	Intuitive Decision-Making, Group Decision-Making and Techniques (Brainstorming, Delphi Technique)	
	3.4	Biases and Errors in Decision-Making	
4.0		Power, Politics and Stress in Organizations	12
	4.1	Definition of Power and Sources of Power (French and Raven's Five Bases), Power Dynamics and Organizational Influence	
	4.2	Causes and Consequences of Stress and Stress Management Techniques	
	4.3	Ethics and Politics in Organizations, Managing Power and Politics	
	4.4	Organizational Politics: Causes and Effects	
5.0		Ethical Issues in Organizational Behavior and Globalization	12
	5.1	Business Ethics and Corporate Social Responsibility (CSR), Ethical Decision Making	
	5.2	Ethical Leadership and its Impact on OB, Organizational Integrity and Trust	
	5.3	Impact of Globalization on Organizational Behavior, Cross-Cultural Management	
	5.4	Global Leadership and Decision Making, Managing Global Teams and Multinational Organizations	
		Total	60 Hrs

Reference Books:

1. Communication and Leadership in Organisations by Subir Ghosh
2. Conflict Management and Negotiation by S.K. Bhatia
3. Human Resource Management: a strategic approach by S.V.S.R.K Prasad
4. Corporate ethics, Governance and Social Responsibility by Precepts and Practice by K.S. Chandran
5. Ethics in Management S.K. Bhatia

Continuous Assessment (CA):

1. Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End Semester Examination (ESE for 4 credit course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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B.Com. (Accounting & Taxation) (2nd Year): Semester IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Financial Literacy - II

(Generic/Open Elective)

Course Code: CAATGE1251

Course prerequisites:	Basic knowledge of finance, Classroom, online platform, Case studies, Group discussion, Seminar & field work, E-materials, Books etc.
Course Objectives	To develop an understanding of financial literacy and its significance in person and professional life
	To enhance awareness of investment options, taxation and digital transactions
	To educate students about financial frauds, consumer protection.
Course Outcomes	Students will be able to demonstrate knowledge of financial management principles and their applications
	Students will be to understand tax structure and tax planning
	Students will aware about financial frauds and consumer protection

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Banking and Digital Transactions	08
	1.1	Concept and application of debit cards, credit cards	
	1.2	ATMs, Net banking, UPI payments, wallets	
	1.3	Cyber security in Digital Transactions	
2.0		Taxation and Financial Planning	07
	2.1	Basics of Income tax.	
	2.2	Income tax Filing and Tax saving Instruments (80C, 80D, 80G	
	2.3	Tax planning for Individuals.	
3.0		Financial Frauds and Consumer Protection	08
	3.1	Common Financial Frauds, Cybersecurity Measures for safe transactions	
	3.2	Consumer rights and legal protection	
	3.3	Role of RBI, SEBI, IRDAI in consumer protection	
4.0		Financial Market and Institutions	07
	4.1	Meaning, structure and role of financial markets	
	4.2	Functions of SEBI, RBI and other regulatory institutions	
	4.3	Stock Market Basics and trading Mechanism	
		TOTAL	30

Reference Books:

- 1) Indian Institute of Banking & Finance (IIBF). *Principles and Practice of Banking*
- 2) Dr. H.C Mehrotra and Dr. S.P Goyal, Income Tax Law & Accounts, Sahitya Bhavan Publications
- 3) Vasant Desai Indian Financial System and Development, Himalaya Publications House, Delhi.
- 4) H.R. Machiraju: Financial Systems and Development, Vikas Publications Housing, Pvt, Ltd
- 5) Principles of Banking: Indian Institute of Banking & Finance, Mc.Millan.
- 6) V.A. Avadhani: Marketing of Financial Services, Himalaya Publications House, Delhi.
- 7) RBI, SEBI, IRDAI Publications & Websites
- 8) Legal Framework and Consumer protection Act
- 9) Modern Banking : Theory and Practice, Second Edition – D. Muraleedharan- (PHI Learning Pvt. Ltd., Delhi)
- 10) M. Y. Khan, 'Financial Services', McGraw Hill
- 11) Marchant Banking, NISM, Taxman
- 12) Financial Market and Services – E-Gordon & K. Natrajan, Himalaya Publication
- 13) Aswath Damodaran, Investment Valuation : Tool and Techniques for determining the value
- 14) 'Financial Services', Anbarasu Joseph D, Boominathan VK, Mohan Man, Gnanaraj G., Sultan Chand & Sons, Delhi

Continuous Assessment (CA):

- 01) Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 02) Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.
- 03) The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

- 01) Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
- 02) Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
- 03) The students need to solve total 4 questions.



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B.Com. (Accounting & Taxation) (2nd Year): Semester IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Tourism Marketing - II

(Generic / Open Elective)

Course Code: CAATGE1252

Course prerequisites:	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
Course Objectives	To Introduce Tourism Industry.
	To learn the Technique of Earning Source Through Tourism.
	To set an Idea About how to Work as a Tourist Guide.
	It helps to Learn the Effective Communication Skill & Personality Development.
Course Outcomes	Student will be Able to Understand Tourism Functions.
	It would be useful for Analysing Tourism Packages.
	Student will be Capable of Choosing a Carrer in Tourism Industry.
	To Generate Employment Through Tourism Industry.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Tourism Industry	08
	1.1	Introduction and meaning and functions of Tourism	
	1.2	Advantages & Disadvantages of Tourism Industry.	
	1.3	Recent Trends in Tourism Industry.	
2.0		Tour Packages	07
	2.1	Introduction to Tour Packages	
	2.2	Characteristics of Tour Packages	
	2.3	Types of Tour Packages	
3.0		Tourist Guide	08
	3.1	Introduction and Role of Tourist Guide	
	3.2	Types Tourist Guide	
	3.3	Income Source of Tourist Guide	
4.0		Personality Development of Tourist Guide	07
	4.1	Introduction and Meaning of Personality	
	4.2	Internal & External Factors of Personality	
	4.3	Communication Skills	
		TOTAL	30

Reference Books:

1. Tourism development – A.K.Bhatia
2. Successful tourism Management- Pran Math Seth

Continuous Assessment (CA):

- 01) Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 02) Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given.
- 03) The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

- 01) Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
- 02) Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
- 03) The students need to solve total 4 questions.



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B.Com. (Accounting & Taxation) (2nd Year): Semester IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Principles of Advertising & Salesmanship - II

(Generic / Open Elective)

Course Code: CAATGE1253

Course Prerequisites:	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
Course Objectives:	1. To understand the need of the art of Salesmanship and Advertising.
	2. To understand the scope of the subject.
	2. To understand the relationship of Salesmanship and Advertising with different sequence of the commercial world.
	3. To acquaint with the principles and practices of Salesmanship and Advertising as an essential part of commercial activities.
	4. To give fundamental knowledge regarding organisation and operation of sales management
	5. To include attitudes and values leading to integration of salesman's service with the social system and the commercial world.
Course Outcomes:	1. Student will be Able to understand the art of Salesmanship and Advertising.
	2. It would be useful for analysing the relationship of Salesmanship and Advertising with different sequence of the commercial world.
	3. Student will be Capable of Choosing a Carrier in Advertising & Business industries.
	4. It would be helpful to Generate Employment through advertising & marketing.

Course Teaching and Evaluation Scheme

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

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Retail Selling and Salesman	08
	1.1	Fundamentals of retail selling, sales talk-its technique	
	1.2	Effectiveness-Meeting Customers Objective	
	1.3	Meeting Customers Objection, closing of sale.	
	1.4	Role of Retail seller	
2.0		Publicity and Advertising	07
	2.1	Meaning and Importance of publicity and advertising	
	2.2	Evolution of advertising-functions-salesmanship and advertising	
	2.3	Benefits of advertising, social welfare & truth in advertising.	

	2.4	Challenges in Advertising	
3.0		Market Research	08
	3.1	Meaning, Needs & Importance	
	3.2	Market Research Process	
	3.3	Techniques & Methods	
	3.3	Identification of Target Groups in relation to a product	
4.0		Types of Salesman	07
	4.1	Sales Executive– Indoor and outdoor salesman	
	4.2	Comparison of their duties, responsibilities, Problems of Manufacturers	
	4.3	Wholesalers’ salesman-retail salesman	
	4.4	Speciality salesman-industrial salesman.	
Total			30

Reference Books:

1. Bhatia, T.K., Advertising and Marketing in Rural India, 2nd Edition, Macmillan India Ltd., 2007.
2. Wells, W.D., Burnett, J. and Moriarty, S., Advertising: Principles and Practice, 7th Edition, Pearson, 2007.

Continuous Assessment (CA):

- 01) Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
- 02) Assignment/ Tutorial: At least 02 assignments for 05 marks covering entire syllabus must be given.
- 03) The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

- 01) Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
- 02) Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
- 03) The students need to solve total 4 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Income Tax – IV

(Vocational & Skill Course)

Course Code: CAATVC1251

Course prerequisites:	Basic knowledge of Tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives	1. To familiarize students with tax filing requirements
	2. To keep students informed on any changes in income tax legislation and new tax rules
Course Outcomes	1. Understand and articulate the key concepts and provisions of income tax laws in a given jurisdiction.
	2. Stay updated on relevant tax policy changes and their practical impact, adapting strategies accordingly.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	---	30	---	05	05	10	40	---	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Set-off and carry forward of losses	07
	1.1	Meaning of set-off of losses, set-off under the same head and under the other heads, set-off of capital losses, set-off of business losses	
	1.2	Meaning of carry forward of losses, carry forward of capital losses, Carry forward of business losses and losses under income from house property	
	1.3	Simple problems on setoff and carry forward of losses of an individual	
2.0		Provisions concerning tax deducted at source	08
	2.1	Sec. 192- TDS on salary	
	2.2	Sec. 194A- TDS on interest	
	2.3	Sec. 194B- TDS on winning from lottery or crossword puzzles etc	
3.0		Provisions concerning Advance Tax	07
	3.1	Sec. 207- Liability for payment of Advance Tax	
	3.2	Sec. 208- Condition of liability to pay advance tax	
	3.3	Sec. 209- Computation of advance tax	

4.0		E-filing of income tax returns	08
	4.1	Steps for E-filing of income tax return	
	4.2	Documents required to filing income tax return	
	4.3	Types of ITR forms	
		Total	30 Hrs

Reference Books:

1. Student's Guide to Income Tax- Singhania and Singhania- Taxmann
2. Income Tax Law and Practice- Gaur, Narang, Gaur & Puri- Kalyani Publishers
3. Direct Tax Law and Practice- Mehrotra & Goyal- Sahitya Bhawan Publications

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.5) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: E-Commerce-II

(Vocational & Skill Courses)

Course Code: CAATVC1252

Course prerequisites:	Computer, Internet, Card Swipe Machine, Software for Online payment gateway
Course Objectives	The course aims to equip the students with advanced learning in online business practices of organizations and procedures involved in managing a business online, and to make the students aware and learn about e-marketing, e-financing, e-banking, e-trading, digital economy and e-ticketing etc.
Course Outcomes	Students are able to demonstrate and understand the foundations and importance of E-Commerce and analyse the impact of E-Commerce on Business Models and Strategies. Students are also able to describe Internet trading Relationships also discuss legal issues and privacy of E-Commerce.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	---	30	---	05	05	10	40	---	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		E-Marketing	08
	1.1	Introduction, Meaning and Definitions	
	1.2	Advantages and Limitations of E-Marketing	
	1.3	Difference between E-Marketing and Traditional Marketing	
2.0		E-Financing	07
	2.1	Introduction, Meaning and Definitions	
	2.2	Importance of E-Financing	
	2.3	Difference between E-Financing and Traditional Financing	
3.0		E-Ticketing	08
	3.1	Introduction, Meaning and Definitions	
	3.2	Online booking systems	
	3.3	Online booking procedure of railways, airlines, and tourist.	
4.0		E-Commerce in India	07
	4.1	State of e-commerce in India	
	4.2	Problems and opportunities in e-commerce in India	

	4.3	Future of E-commerce.	
		Total	30 Hrs

Reference Books:

- 1) KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
- 2) TN Chhabra, E-Commerce, Dhanpat Rai & Co.
- 3) Sushila Madan, E-Commerce, Taxmann
- 4) TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.
- 5) E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.5) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. (Accounting & Taxation) (2nd Year): Semester IV (Level 5.0)

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

Course Title: Banking & Finance

(Ability Enhancement Course)

Course Code: CAATAC1251

Course prerequisites:	Basic knowledge of Banking & Finance
Course Objectives	1. To provide an in-depth understanding of the principles and functions of banking and financial institutions
	2. To familiarize students with the banking system's role in the economy.
Course Outcomes	1. Students will be able to understand and explain the various banking operations, the role of central and commercial banks.
	2. Students will be able to get practical knowledge and skills related to financial services

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	---	30	---	05	05	10	40	---	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Banking	07
	1.1	Origin, History of Banking, Meaning & Definitions	
	1.2	Structure of Banking in India, Difference between Scheduled & Non-Scheduled Banks	
	1.3	Banker and Customer Relationship	
2.0		Banking Operations	07
	2.1	Functions of Bank, Types of Bank Deposits	
	2.2	Procedure opening and operating bank accounts	
	2.3	Role of Bank in economic growth and development	
3.0		Reserve Bank of India	08
	3.1	History of RBI, General functions of RBI	
	3.2	Monetary Policy; Qualitative & Quantitative tools	
	3.3	Banking Ombudsman, Financial Inclusion – Need & Importance	
4.0		Introduction to Financial System	08
	4.1	Meaning, Definitions, Structure of Indian Financial System	

	4.2	Regulatory, Intermediaries & Non-intermediaries Financial Institutions	
	4.3	Financial Markets; Primary & Secondary - its Characteristics & Functions	
		Total	30 Hrs

Reference Books:

1. M.Y. Khan, Indian Financial System, 11th Edition, McGraw Hill Publication, New Delhi 2019
2. Bharti V. Pathak Indian Financial System, 4th Edition, Pearson Publication, Chennai, 2018
3. Sayers R.S.: Modern Banking, Oxford University Press.
4. Shekhar and Shekhar: Banking Theory and Practice, Vikas Publishing House, New Delhi.
5. Panandikar S.G. and Mithani D.M.: Banking in India, Orient Longman.
6. Dr. Maroti Kachave, Dr. Ramakant Ghadge & Dr. Balaji Kamble, Bharatiya Banking Vyavsay, Sharaddha Publication, Solapur.
7. S. Natarajan & Dr. R. Parmeshwaran, Indian Banking System, 1st Edition, HSRA Publication, Mumbai 2022

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.5) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.