



॥ 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



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

**BACHELOR OF COMMERCE
IN
BANKING**

**UNDER
Faculty of Commerce & Management**

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

Effective from Academic Year 2025 – 2026

(As per NEP-2020)

Teaching Scheme
B.Com. II Year: Semester III (Level 5.0)
w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

Course Type	Course code	Course Title	Hours/Week		Credits Assigned		
			Theory	Practical	Theory	Practical	Total
1 Discipline Specific Core (DSC) Major	CBKNCT1201	Rural Banking and Financial Inclusion	04	--	04	--	04
2 Discipline Specific Core (DSC) Major	CBKNCT1202	Banking and Business Laws	04	--	04	--	04
Discipline Specific Minor (DSM) (Any one)	CCOMMT1201	Direct Taxes Law & Practice-I	04	--	04	--	04
	CCOMMT1202	Business Management-I					
	CCOMMT1203	Business Entrepreneurship-I					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1201	Financial Literacy-I	02	--	02	--	02
	CCOMGE1202	Tourism Marketing-I					
	CCOMGE1203	Principles of Advertising & Salesmanship-I					
Vocational & Skill Course-(VSC) Relating to Major (Any one)	CCOMVC1201	Business Communication Skills-I	02	--	02	--	02
	CCOMVC1202	GST Procedure & Practice -I					
	CCOMVC1203	Stock Market-I					
	CCOMVC1204	Banking & Insurance-I					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
	--	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
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
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.

Evaluation Scheme
B.Com. II Year: Semester III (Level 5.0)
w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

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	CBKNCT1201	Rural Banking and Financial Inclusion	20	80	--	--	100
2 Discipline Specific Core (DSC) Major	CBKNCT1202	Banking and Business Laws	20	80	--	--	100
Discipline Specific Minor (DSM) (Any one)	CCOMMT1201	Direct Taxes Law & Practice-I	20	80	--	--	100
	CCOMMT1202	Business Management-I					
	CCOMMT1203	Business Entrepreneurship-I					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1201	Financial Literacy-I	10	40	--	--	50
	CCOMGE1202	Tourism Marketing-I					
	CCOMGE1203	Principles of Advertising & Salesmanship-I					
Vocational & Skill Course-(VSC) Relating to Major (Any one)	CCOMVC1201	Business Communication Skills-I	10	40	--	--	50
	CCOMVC1202	GST Procedure & Practice -I					
	CCOMVC1203	Stock Market-I					
	CCOMVC1204	Banking & Insurance-I					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
	--	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
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
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.

Teaching Schem
B.Com. II Year: Semester IV (Level 5.0)
w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

Course Type	Course code	Course Title	Hours/Week		Credits Assigned		
			Theory	Practical	Theory	Practical	Theory
1 Discipline Specific Core (DSC) Major	CBKNCT1251	E-Banking and IT Applications in Banking	04	--	04	--	04
2 Discipline Specific Core (DSC) Major	CBKNCT1252	Risk Management in Banking	04	--	04	--	04
Discipline Specific Minor (DSM) (Any one)	CCOMMT1251	Direct Taxes Law & Practice-II	04	--	04	--	04
	CCOMMT1252	Business Management-II					
	CCOMMT1253	Business Entrepreneurship-II					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1251	Financial Literacy-II	02	--	02	--	02
	CCOMGE1252	Tourism Marketing-II					
	CCOMGE1253	Principles of Advertising & Salesmanship-II					
Vocational & Skill Course-(VSC) Relating to Major (Any one)	CCOMVC1251	Business Communication Skills-II	02	--	02	--	02
	CCOMVC1252	GST Procedure & Practice -II					
	CCOMVC1253	Stock Market-II					
	CCOMVC1254	Banking & Insurance-II					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
	--	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
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
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.

Evaluation Scheme
B.Com. II Year: Semester IV (Level 5.0)
w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

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	CBKNCT1251	E-Banking and IT Applications in Banking	20	80	--	--	100
2 Discipline Specific Core (DSC) Major	CBKNCT1252	Risk Management in Banking	20	80	--	--	100
Discipline Specific Minor (DSM) (Any one)	CCOMMT1251	Direct Taxes Law & Practice-II	20	80	--	--	100
	CCOMMT1252	Business Management-II					
	CCOMMT1253	Business Entrepreneurship-II					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1251	Financial Literacy-II	10	40	--	--	50
	CCOMGE1252	Tourism Marketing-II					
	CCOMGE1253	Principles of Advertising & Salesmanship-II					
Vocational & Skill Course- (VSC) Relating to Major (Any one)	CCOMVC1251	Business Communication Skills-II	10	40	--	--	50
	CCOMVC1252	GST Procedure & Practice -II					
	CCOMVC1253	Stock Market-II					
	CCOMVC1254	Banking & Insurance-II					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
	--	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
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
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: 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: Rural Banking and Financial Inclusion

Discipline Specific Core (DSC) (Major)

Course Code: CBKNCT1201

Course prerequisites:	<u>Students should ideally have:</u> Basic knowledge of Indian economy and financial systems Familiarity with banking principles and terminologies Understanding of government structure and planning mechanisms Introductory level understanding of macroeconomics and development economics
Course Objectives	To Understand the demographic and economic structure of rural India. To Analyze the causes and measurements of rural poverty. To Explore government policies, development programs, and rural infrastructure initiatives. To Examine the impact of economic reforms on rural areas and the role of financial institutions.
Course Outcomes	Explain the demographic, economic, and social features of rural India Identify and evaluate the causes of rural poverty and suggest effective solutions Demonstrate knowledge of rural development policies, programs, and reforms Evaluate recent government initiatives and regulatory guidelines impacting rural finance.

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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Rural India – An Overview	12
	1.1	Demographic and Economic Feature.	
	1.2	Rural Poverty: Main causes, Methods of measurement	
	1.3	Rural Infrastructure, Rural Development Policy, Government Policies and Programmes	
	1.4	Impact of Economic Reforms on the Rural Economy	
2.0		Financing Rural Development	12
	2.1	Role and Policies of: Reserve Bank of India (RBI), National Bank for Agriculture and Rural Development (NABARD)	
	2.2	Rural Credit Institutions: Roles and Functions	
	2.3	Technology in Rural Banking: Use of Information and Communication Technologies (ICT)	
	2.4	Regulation of Rural Financial Services	
3.0		Financial Inclusion	12
	3.1	Concept and Importance in Inclusive Growth	
	3.2	Key Tools and Schemes: Micro Credit, Micro Insurance, Business Facilitators & Business Correspondents	
	3.3	Role of SHGs and NGOs: Linkages with the formal banking system	
	3.4	Recent Guidelines: Government of India (GOI), Reserve Bank of India (RBI)	
4.0		Priority Sector Financing and Government Initiatives	12
	4.1	Components of Priority Sector Lending (PSL)	
	4.2	RBI Guidelines for PSL	
	4.3	Government Programmes: Poverty Alleviation, Employment Generation, Production-Oriented Programmes	
	4.4	Rural and Urban Housing Schemes under PSL, Educational Loans	
5.0		Problems and Prospects of Rural Banking	12

	5.1	Challenges Faced by: Rural Branches of Commercial Banks	
	5.2	Regional Rural Banks (RRBs)	
	5.3	Emerging Trends in Rural Banking	
	5.4	Financing the Poor as a Bankable Opportunity	
		TOTAL	60

Reference Books:

1. Rural Banking in India – S.S. M. Desai
2. Rural Development: Principles, Policies and Management – Katar Singh.
3. Indian Economy" – Ramesh Singh (McGraw Hill)
4. Rural Development: Putting the Last First – Robert Chambers.
5. Financial Inclusion in India – M. L. Tannan / K.C. Chakrabarty / K. G. Karmakar.

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: At least 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 of 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. II 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: - Banking and Business Laws

Discipline Specific Core (DSC) (Major)

Course Code: CBKNCT1202

Course prerequisites:	Before taking this course, students should ideally have:
	Basic understanding of commerce or economics
	Familiarity with Indian financial and banking system
	Introductory knowledge of legal terms and business operations
Course Objectives	To Provide a foundational understanding of the Banking Regulation Act, 1949 and key definitions like "banking".
	To Familiarize students with banking procedures and technology, including e-banking, ATM/Debit Cards, EFT, and ECS.
	To Explain the role and functions of the Reserve Bank of India (RBI) and its regulatory authority.
	To Introduce students to banking practices, including types of accounts, customer classifications, and lending principles.
Course Outcomes	Explain the provisions of the Banking Regulation Act, 1949 and key banking definitions
	Identify the roles and functions of the RBI and its impact on banking operations
	Describe various banking services and technologies including e-banking, EFT, ECS
	Distinguish between types of bank accounts and customers and explain operating procedures

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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		The Banking Regulation Act, 1949	10
	1.1	Definition of Banking	
	1.2	Licensing of Banks	
	1.3	Opening of Branches	
	1.4	Role and Functions of the Reserve Bank of India (RBI)	
2.0		Commercial Banks and Technological Advancements	10
	2.1	Functions of Commercial Banks: Accepting Deposits, Lending of Funds	
	2.2	Introduction to E-Banking: ATM and Debit Cards, Personal Identification Number (PIN), Online Enquiry and Update Facilities	
	2.3	Electronic Fund Transfer (EFT)	
	2.4	Electronic Clearing System (ECS)	
3.0		Banking Practices	10
	3.1	Opening and Operating Bank Accounts: Types of Deposit Accounts, Categories of Customers: Individuals, Firms, Trusts, and Companies	
	3.2	Importance of Customer Relationships	
	3.3	Customer Grievance Redressal Mechanism	
	3.4	Role of the Banking Ombudsman	
4.0		Principles of Lending and Borrowings	15
	4.1	Meaning of Borrowings	
	4.2	Principles of Sound Lending	
	4.3	Types of Borrowings	
	4.4	Precautions and Due Diligence by Bankers while Lending	
5.0		Negotiable Instruments	15
	5.1	Definitions and Features of: Promissory Notes, Bills of Exchange, Cheques, Drafts	
	5.2	Role and Responsibilities of the Paying Banker: Rights and Duties, Statutory Protection	
	5.3	Dishonour of Cheques	
	5.4	Role and Responsibilities of the Collecting Banker	
		TOTAL	60

Reference Books:

- 01) Banking Theory, Law and Practice – K.C. Shekhar & Lekshmy Shekhar**
- 02) Banking and Financial Systems – B. Santhanam.**
- 03) Legal and Regulatory Aspects of Banking – IIBF (Indian Institute of Banking & Finance).**
- 04) Banking Law and Practice – P.N. Varshney & S.C. Sultana.**
- 05) Elements of Banking and Insurance – Jyotsna Sethi & Nishwan Bhatia (PHI Learning).**

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: At least 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 of 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. II 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: Direct Taxes Law & Practice - I

Discipline Specific Minor (DSM)

Course Code: CCOMMT1201

Course prerequisites:	Basic knowledge of financial accounting and Economics, Black board, E- Material, Books etc
Course Objectives	1.To make the students be acquainted with Basics Concepts of Direct Taxes and Income Tax
	2.To make the students be acquainted with Computation of Income from Salaries
	3.To make the students be acquainted with Computation of Income from House Property
	4.To make the students be acquainted with Computation of Income Business/Profession
Course Outcomes	1.The students will be acquainted with Basics Concepts of Direct Taxes and Income Tax
	2.The students will be acquainted with Computation of Income from Salaries
	3.The students will be acquainted with Computation of Income from House Property
	4.The students will be acquainted with Computation of Income from Business/Profession

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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction & Basic Concepts	09
	1.1	Direct Taxes :Meaning and Features ,	
	1.2	Brief History of Income Tax Ac1961,	
	1.3	Income, Person, Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income	
	1.4	Residential Status, Agriculture Income	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

2.0		Exempted Incomes	10
	2.1	Exempted Incomes under section 10	
	2.2	Agriculture Income, the commuted value of the pension earned by an individual	
	2.3	Any amount received by an individual through a coparcener from an HUF, Income received by partners of a firm, as shared between them	
	2.4	Compensation paid to workers due to relocation	
3.0		Income from Salaries	14
	3.1	Meaning of Salary, Allowances,	
	3.2	Perquisites, Valuation of Perquisites, Provident Fund	
	3.3	Deductions under section 16	
	3.4	Practical Problems on Computation of Taxable Income from Salaries	
4.0		Income from House Property	14
	4.1	Basis of Charge	
	4.2	Computation of Annual Value of a House Property	
	4.3	Deductions u/s 24	
	4.4	Practical Problems on Computation of Taxable Income from House Property	
5.0		Income from Business or Profession	13
	5.1	Meaning of Business and Profession	
	5.2	Profits & Gains of Business or Profession (Sec.28)	
	5.3	Deductions expressly allowed under section 30 to 37	
	5.4	Practical Problems on Computation of Taxable Income from Business or Profession	
		TOTAL	60

Reference Books:

1. Student's Guide to Income Tax – Singhania & Singhania – Taxmann
2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan Publication, Agra

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: At least 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 of 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. II 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 Management- I

Discipline Specific Minor (DSM)

Course Code: CCOMMT1202

Course prerequisites:	Basic knowledge of financial accounting and Economics, Black board, E- Material, Books etc
Course Objectives	1. To make the students be acquainted with the principles of management and its functions.
	2. To make the students be acquainted with the importance of Planning and decision making as well as organizing and staffing.
	3. To make the students be acquainted with the Directing, Controlling and Personnel Management
Course Outcomes	1. Students will be able to define the evolution of management.
	2. Students will be able to understand the processes involved in workforce planning, organizing, staffing, directing and controlling.
	3. Students will be acquainted with the Personnel 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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Content

Module No.	Unit No	Topic	Teaching Hours
0.1		INTRODUCTION TO MANAGEMENT	12
	1.1	Historical Development of Management, Meaning, Definition of Business Management	
	1.2	Feature and Scope of Business Management,	
	1.3	Management Thoughts-Classical Approach, Neo Classical, Modern approach,	
	1.4	Role of Manager and Managerial Skills.	
0.2		MANAGERIAL PLANNING & DECISION MAKING	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

	2.1	Planning – Meaning, Definition & Nature of Planning	12
	2.2	Importance of Planning, Effective Planning Process	
	2.3	Decision Making - Definition and Features, Process of Decision Making.	
	2.4	Importance of Decision Making	
0.3		ORGANIZING & STAFFING	12
	3.1	Organizing - Definition , Nature, Importance of Organization,	
	3.2	Principles & Classification of Organization	
	3.3	Staffing , Definition, Nature ,Need	
	3.4	Importance, Steps in Staffing	
0.4		DIRECTING & CONTROLLING	12
	4.1	Directing - Meaning, Definition, Principles of Directing	
	4.2	Importance & Techniques of Directing	
	4.3	Controlling - Definition and Characteristics	
	4.4	Importance of Controlling, Steps in Control Process	
5.0		PERSONNEL MANAGEMENT	12
	5.1	Meaning, Definition and Concept	
	5.2	Nature of Personnel Management	
	5.3	Role of Personnel Management	
	5.4	Functions of Personnel Management	
		Total	60

Reference Book

- T. Ramasamy – Principles of Management- Himalaya Publishing House
- R. N. Gupta- Principles of Management- Sultan Chand and Sons
- P. Subbarao- Principles of Management-Himalaya Publishing House.
- Dr. H.S. Patange, Dr. M. S. Ashtekar, Dr. R. N. Gilda – Business Management – Prabhakar Publication, Latur
- Govindrajan & Natrajan Principles of Management PHI Learning

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: 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 of 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. II 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 Entrepreneurship- I

Discipline Specific Minor (DSM)

Course Code: CCOMMT1203

Course prerequisites:	students are expected to have foundational knowledge in the following areas: Marketing, Accounting, Finance, Business Administration. Additionally, strong communication skills and critical thinking abilities are essential.
Course Objectives	1. To Develop an entrepreneurial mindset among students.
	2. To Encourage students to consider self-employment as a viable and dignified career option.
	3. To Help students appreciate the dynamic changes taking place in the economy
	4. To Acquaint students with the role of entrepreneurship in national growth and economic development.
Course Outcomes	1. Understand the concept, scope, and applications of entrepreneurship.
	2. Apply their knowledge to generate ideas for starting an enterprise or startup.
	3. Assess the opportunities and constraints associated with new business ideas using appropriate parameters.

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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Entrepreneurship: Concept and Functions	10
	1.1	Concept of Entrepreneur	
	1.2	Definitions of an entrepreneur	
	1.3	Entrepreneur versus entrepreneurship	
	1.4	Functions of an Entrepreneur	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

2.0		Entrepreneurial Mindset – Innovation and Creativity	10
	2.1	Entrepreneurial Venture Initiation: Sensing Entrepreneurial Opportunities, Environment Scanning, Market Assessment	
	2.1	Assessment of Business Opportunities: Identification of Entrepreneurial Opportunities, Selection of an Enterprise	
	2.2	Creativity, Risk Taking, Leadership, Communication and Influencing Ability	
	2.3	Developing Effective Business Plan	
3.0		Challenges of Entrepreneurial Venture	10
	3.1	Strategic Planning for Emerging Ventur	
	3.2	Entrepreneurial Opportunities in Contemporary Business Environment.	
	3.3	Financial and Non-Financial - Resource Assessment.	
	3.4	Fixed and Working Capital Requirement.	
4.0		The Business Plan	15
	4.1	Nature and scope of Business plan, Writing Business Plan	
	4.2	Evaluating Business plans, Using and implementing business plans.	
	4.3	Marketing plan	
	4.4	Financial plan and the organizational plan,	
5.0		Legal Aspects	15
	5.1	Registration Formalities	
	5.2	IPR Incentives and Subsidies-	
	5.3	Need for Incentives and Subsidies	
	5.4	Tax benefits.	
		TOTAL	60

Reference Books:

- 01) Entrepreneurship: - by Robert D. Hisrich, Michael P. Peters, and Dean A. Shepherd.
- 02) Entrepreneurship Development: - by S.S. Khanka.
- 03) Legal Aspects of Business: -by Akhileshwar Pathak.
- 04) Entrepreneurial Finance:-by J. Chris Leach and Ronald W. Melicher.

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: At least 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 of 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. II 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: CCOMGE1201

Course prerequisites:	Basic knowledge of finance, Classroom, online platform, Case studies, Group discussion, Seminar & field work, E-materials, Books etc..
Course Objectives	1.To create awareness in student about the need for possessing financial literacy education.
	2.To. prepare financial plan and budget and manage personal finances etc.
	3.To describe the importance of financial literacy and list out the institutions providing financial services.
	4.To make help the students to avail, and manage services offered by banks and post offices
Course Outcomes	1. The students will be able to understand the importance of financial literacy and prepare financial plans.
	2. The students will be able to understand basic financial concepts.
	3. The students will be able to understand the purpose and functions of Banks, post offices and other financial institution.
	4. 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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
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, March 2023.
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. Merchant 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 05 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 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. II 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: CCOMGE1202

Course prerequisites:	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
Course Objectives	1. To Provide Basic Knowledge of various Modes of Transport.
	2. To Enable Practical Knowledge Regarding Ticketing and E- Ticketing.
	3. To Enable to Opportunity's in Transport Industry.
	4. To Appreciate the Various Contexts about Tourism.
Course Outcomes	1. It could help to work as Travel Agent.
	2. It Provide Basic Concept and Knowledge of Travel Formalities.
	3. The Course is Beneficial to Understand Traditional and Recent Travel industry.
	4. 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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
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):

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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: CCOMGE1203

Course Prerequisites:	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
Course Objectives:	1. To make the students be acquainted with Advertising & Salesmanship. 2. To make the students be acquainted with the Technique of Earning Source through Advertising & Salesmanship. 3. To make the students be acquainted with an Idea About how to trade and sale the product. 4. To make the students be acquainted with the Effective salesmanship Skills & Business growth. 5. To understand the need of the art of Salesmanship and Advertising.
Course Outcomes:	1. Student will be Able to Understand Advertising & Salesmanship Functions. 2. It would be useful for Analysing Advertising & Salesmanship techniques. 3. Student will be Capable of Choosing a Carrier in Advertising & Business industries. 4. It will 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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
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	

	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, The Art of Salesmanship	
	3.3	Training & Remuneration of Salesman	
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):

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: At least 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 02 to 05) 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: 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 Communication Skills-I

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1201

Course prerequisites:	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.
Course Objectives	1. To introduce students to the key concepts of business communication.
	2. To enable students to comprehend the communication process.
	3. To equip students with the skills to effectively communicate both verbally and non-verbally.
	4. To familiarize students with emerging trends in business communication.
Course Outcomes	1. Students will recognize the common hurdles in communication within a business environment and propose strategies to overcome them.
	2. Students will identify and evaluate different communication channels used in business, both formal and informal.
	3. Students will develop their skills in preparing for various communication scenarios such as speeches, group discussions, seminars, and mock interviews.
	4. Students will understand the impact of Artificial Intelligence (AI) and chatbots on business communication and customer service.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Communication	08
	1.1	Meaning and Definition of Business Communication	

	1.2	Importance & Scope of Communication in Business	
	1.3	7 Cs of Business Communication	
	1.4	Hurdles in Business Communication	
2.0		Business Communication Process	09
	2.1	Communication Process Model	
	2.2	Communication Channels	
	2.3	Principles of Effective Business Communication	
	2.4	Listening Skills in Business Communication	
3.0		Verbal & Non-Verbal Communication	07
	3.1	Meaning & Definition	
	3.2	Advantages & Disadvantages	
	3.3	Difference between Verbal & Non-Verbal Communication	
	3.4	Preparation for Speech, Group Discussion & Seminar	
4.0		New Trends in Business Communication	06
	4.1	Digital & Cloud based communication	
	4.2	Artificial Intelligence – AI & Chatbots	
	4.3	Video Conferencing & Virtual Meeting	
	4.4	Social media – LinkedIn, Twitter, Instagram, Facebook etc	
		TOTAL	30

Reference Books:

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

Continuous 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: At least 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 02 to 05) 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: 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: GST Procedure & Practice -I
(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1202

Course Prerequisites:	Basic knowledge of Direct Tax in India, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with Meaning of Direct Tax components.
	2. To make the students be acquainted to evolvement of Income Taxa in India.
	3. To make able the students to compare different Tax structures with economy at large.
	4. To make able the students to understand the importance of Taxation and its use in practical world.
	5. To make able the students to apply basic Tax reasoning to solve practical problems.
Course Outcomes:	1. The students will be acquainted with basic meaning of Taxation and Taxation terms adapted in India.
	2. The students will be acquainted with various types of Taxation in India.
	3. The students will able to compare exact difference between Direct and Indirect Taxation.
	4. The students will be able to understand the factors of Taxation in economy at large.
	5. The students will able to apply Taxation reasoning to solve market scenarios.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Basics of Indirect Tax and GST	
	1.1	Introduction and Meaning of Tax and Indirect Tax;	

	1.2	Concept of GST and Its need in India;	07
	1.3	Evolution of GST in India;	
	1.4	Benefits of GST	
2.0		Constitutional Provisions and Administration under GST	07
	2.1	Constitutional Framework of GST;	
	2.2	Administration under GST;	
	2.3	GST Council;	
	2.4	Rates under GST	08
3.0		Classification and Applicability of GST	
	3.1	Classification of GST	
	3.2	Concept of CGST, SGST and IGST;	
	3.3	Applicability of CGST, SGST and IGST;	08
	3.4	Goods and Services exempted from GST.	
4.0		Concept of Supply under GST	
	4.1	Meaning and Definition of Supply under GST;	
	4.2	Inclusions in Supply;	08
	4.3	Exclusion from Supply.	
	4.4	Composite and Mixed Supply.	
		Total	30 Hours

Note: The provisions and regulations of GST 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:

- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Material

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020



Swami Ramanand Teerth Marathwada University, Nanded

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

B.Com. II 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: Stock Market-I

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1203

Course prerequisites:	Basic knowledge of stock market, classroom, black boards, E-Materials, Books etc.
Course Objectives	1. To help the students comprehend the Indian Stock Market.
	2. To familiarize students with the regulatory environment governing the stock market, focusing on SEBI, stock exchanges, and the relevant legislation such as the Securities Contract (Regulation) Act, 1956.
	3. To enable students to comprehend the different types of securities and stock market instruments
	4. To equip students with the necessary skills to perform both fundamental and technical analysis of stocks
Course Outcomes	1. Students will gain the knowledge of the Indian Stock Market.
	2. Students will gain an understanding of how regulatory bodies and laws shape the functioning of the Indian stock market.
	3. Students will understand how each financial instrument works and its impact on investment strategies.
	4. Students will learn to apply key financial ratios, such as PE ratio, EPS, ROE, and Debt-to-Equity ratio, in analyzing stock performance.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Stock Market	08
	1.1	Meaning, Definition, Importance of Indian Stock Market	
	1.2	History & Evolution of the Indian Stock Market	
	1.3	Structure of Financial Market in India - Primary and Secondary Market	
2.0		Regulatory Framework & Stock Market Institutions	10
	2.1	Role and Functions of SEBI	
	2.2	Functions of Stock Exchanges (BSE & NSE)	
	2.3	Securities Contract (Regulation) Act, 1956	
3.0		Stock Market Instruments	07
	3.1	Concept & Meaning of Stock Market Instruments	
	3.2	Types of Securities – Equity, Bonds, Debentures, Mutual Funds, ETFs, Initial Public Offerings (IPOs) & FPOs	
	3.3	Online Trading & Demat Accounts Procedure	
4.0		Fundamental & Technical Analysis of Stocks	05
	4.1	Meaning & Importance of Analysis of Stocks	
	4.2	Qualitative Factors: Business Model, Management, Industry Trends	
	4.3	Quantitative Factors: Balance Sheet, P & L Account & Cash Flow Analysis	
	4.4	Key Financial Ratios: PE Ratio, EPS, ROE, Debt-to-Equity Ratio, Annual Reports & Financial Statements.	
		TOTAL	30

Reference Books:

- 1: "The Intelligent Investor" by Benjamin Graham. ...
- 2: "One Up On Wall Street" by Peter Lynch. ...
- 3: "Think and Grow Rich" by Napoleon Hill.
4. 'Bulls, Bears and Other Beasts' A Story of the Indian Stock Market by: Santosh Nair
5. The Little Book of Stock Market Cycles (Little Books. Big Profits) by: Jeffrey A. Hirsch

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020



Swami Ramanand Teerth Marathwada University, Nanded

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

B.Com. II 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: Banking & Insurance-I
(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1204

Course prerequisites:	Basic knowledge of banking transactions, bank operations, banking functions etc.
Course Objectives	1. To enable students, understand the fundamentals of Indian banking System
	2. To make students, understand the different types of banks and their functions.
	3. To enable students to understand different operations of any bank.
	4. To make students, understand the recent technologies in banking.
Course Outcomes	1. Students will be acquainted with the basic knowledge of banking institutions.
	2. Students will be acquainted with the knowledge of different types of banks and their role in the economy.
	3. Students will be able to understand the different procedures and operations like account opening in the bank, ATM, KYC etc.
	4. Students will be able to understand the recent technologies in banking like Mobile Banking, Point of Sale, AI in Banking 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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Indian Banking System	08
	1.1	Introduction, Meaning & Concept, Definition, Nature and Scope of a Banker;	
	1.2	Brief History of Banking and Evolution of Banking in India;	
	1.3	Importance of Banking in Economic Development;	
	1.4	An overview of Banking Regulation Act, 1949- Key provisions	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

2.0		Structure of Banking in India	10
	2.1	Reserve Bank of India- Establishment, Role and Functions;	
	2.2	Commercial Banks in India- Public Sector, Private Sector & Foreign Banks, Functions of Commercial Banks;	
	2.3	Indian Co-operative Banking- State Co-operatives, District Co-operatives, Primary Agriculture Co-operative Societies;	
	2.4	Development Banks- NABARD, Functions and Significance in Rural Development	
3.0		Banking Operations (Practical based)	07
	3.1	Types of bank accounts-Savings, Current, Recurring Deposit, Fixed Deposit account;	
	3.2	Different types of Loans- Procedures for Personal Loan, Home Loan, Vehicle Loan, Gold Loan, Agricultural Loan, Business Loan;	
	3.3	Saving Bank account opening procedure- Application format, KYC, Online Account Opening Process, CIBIL;	
	3.4	NEFT, RTGS, Account Statement, Bank Passbook.	
4.0		Modern Banking	05
	4.1	Debit card, Credit card, Point of Sale, Adhar Enabled Banking (AEB);	
	4.2	Automated Teller Machine (ATM), Cash Deposit Machine (CDM)	
	4.3	Mobile Application Based Banking (e.g. YONO, MahaBank etc.)	
	4.4	AI in Banking, Cyber Security in Banking.	
		TOTAL	30

Reference Books:

- 1.Natrajan and Parmeshwaran, Indian Banking System, Revised Edition, S.Chand Publication, New Delhi, 2022
- 2.Bharathi Pathak, Indian Financial System, 6th Edition, Pearson Publication, New Delhi, 2024.
- 3.Principles and Practices of Banking, Indian Institute of Banking & Finance, Macmillan Education, 2023.
- 4.Dr. D. R. S. Bhat, Recent Trends in Insurance, Himalaya Publication House, Mumbai, 2021.

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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 Procedure & Provisions-I (UGCTPP-V)

UGC Vocational Course-Tax Procedure & Practice

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1205

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

Course Prerequisites:	Basic knowledge of Accounting, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with Income Tax Authority 2. To make the students be acquainted Return Filing and Assessment . 3. To make the students be acquainted with Advance Provisions Of PGBP 4. To make the students be acquainted with Advance provision of Capital Gain
Course Outcomes:	1. The students will be acquainted with Income Tax Authority 2. The students will be acquainted Return Filing and Assessment . 3. The students will be acquainted with Advance Provisions Of PGBP 4. The students will be acquainted with Advance provision of Capital Gain

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Income Tax Authority	06
	1.1	Income Tax Authority as per Income Tax Act, 1961.	

	1.2	Powers of CBDT, Commissioner and Assessing officer	
	1.3	Power of Survey, Search & seizure	
2.0		Return Filing and Assessment	
	2.1	Filing of Return of Income (ROI)	06
	2.2	Types of Return, PAN, Aadhar, and verification of Return	
	2.3	Assessments Procedure by Department	
3.0		Advance Provision Of PGBP	
	3.1	Maintenance of books of Account u/s 44AA	08
	3.2	Audit of Books of Account U/s 44 AB	
	3.3	Presumptive Taxation u/s 44AD, 44ADA, 44AE	
4.0		Advance provision of Capital Gain	
	4.1	Exemption U/s 54,54B,54,54D,54EC,54F,	10
	4.2	Computation of Capital gain with exemption.	
	4.3	Computation of Tax liability For LTCG and STCG	
		Total	30 Hours

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:

1. Dr. Vinod Singhaniya, Dr. Monica Singhaniya, "Student guide to Income Tax", Taxmann.
2. VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, "Income Tax Law and Practice", Kalyani Publisher.
3. Dr. HC Mehrotra and Dr. SP Goyal, "Direct Tax Law and Practices", Kalyani Publishers.
4. TN Manoharan and GR Hari, "Direct Tax Laws and International Taxes" Snow White 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: At least 02 assignments for 05 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 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.

3. The students need to solve total 4 questions.



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

B.Com. II 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: Exports Finance Regulations (UGCFT-V)

UGC Vocational Course-Foreign Trade

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1206

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

Course prerequisites:	Tutorial, E-Material, Projector, Workshop, Company visit, Boards, Lecture Hall
Course Objectives	1. To acquaint students with the fundamental concepts of export finance and its significance in international trade
	2. To provide knowledge about various payment methods, credit facilities, and financial institutions supporting exports
	3. To familiarize students with risk management techniques
Course Outcomes	1. Students will gain a fundamental understanding of export finance and its role in global trade.
	2. Students will be able to identify various export payment methods and credit facilities.
	3. Students will develop insights into current trends, challenges, and sustainability practices in export finance.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module	Unit	Topic	Teaching
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Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

No.	No.		Hours
1.0		Unit 1: Fundamentals of Export Finance	8
	1.1	Meaning and Importance of Export Finance	
	1.2	Payment Methods in International Trade	
	1.3	Export Credit Facilities- Pre-Shipment Finance, Post-Shipment Finance, Factoring and Forfaiting in Export Finance	
2.0		Unit 2: Export Regulations and Government Policies	8
	2.1	Overview of India's Foreign Trade Policy (FTP)	
	2.2	Foreign Exchange and FEMA Regulations	
	2.3	Export Incentives and Government Support	
3.0		Unit 3: Risk Management in Export Finance	8
	3.1	Types of Risks in Export Business: Financial and Credit Risks Political and Economic Risks, Foreign Exchange Risks	
	3.2	Risk Mitigation Strategies	
	3.3	Trade Credit Insurance and Guarantees	
4.0		Unit 4: Trends, Challenges, and Sustainability in Export Finance	6
	4.1	Emerging Trends in Export Finance, Challenges in Export Finance	
	4.2	Impact of Global Economic Crises on Export Finance	
	4.3	Environmental, Social, and Governance (ESG) Factors in Export Financing	
		Total	30 Hrs

Reference Books:

1. Jeevanandam C.- Foreign Exchange & Risk Management -Sultan Chand & Sons
2. P.K. Khurana – Export Management – Galgotia Publishing Company
3. R. Parameswaran & P.N. Sudarsanam – Foreign Exchange and International Finance - S. Chand Publishing
4. Justin Paul & Rajiv Aserkar – “Export-Import Management”- Oxford University Press

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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: Introduction to Tally Prime (UGCCA-V)

UGC Vocational Course-Computer Application

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1207

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

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 computerised 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	Average of Two Tests(Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

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

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

		of Measures : Creation, Display and Alteration of Units of Measures	
	2.3	Stock Groups & Stock Categories: Create, Display, Alter and Delete – Single or Multiple Stock Groups and Stock Categories	
3.0		Accounting and Inventory Vouchers	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 (BPP 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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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: Customs Duty and GST-I (UGCTPP-VI)

UGC Vocational Course-Tax Procedure & Practice

Ability Enhancement Course (AEC)

Course Code: CCOMAC1201

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

Course Prerequisites:	Basic knowledge of Customs and Provisions of GST framework in India, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with Meaning of Customs components and other Concepts of GST. 2. To make the students be acquainted to evolvement of Indirect Taxes like Customs and different GST exceptions in India. 3. To make able the students to compare different Custom Duties with international borders at large and how GST can be levied under Composition Scheme. 4. To make able the students to understand the importance of Customs and its use in practical world as well as Goods and Services fall under Reverse Charge. 5. To make able the students to apply basic Custom Duties reasoning to solve the basic understanding of it.
Course Outcomes:	1. The students will be acquainted with basic meaning of Custom Duty measures in India and perquisites of GST terms adapted in India. 2. The students will be acquainted with various types of Customs in India. 3. The students will able to compare exact difference between Customs with other Indirect Taxation along with other concepts of GST. 4. The students will be able to understand the factors of Taxation especially Customs in economy at large and schemes available for GST benefits. 5. The students will able to apply Taxation reasoning to solve market scenarios.

Course Structure: Teaching and Evaluation

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	Average of Two Tests(Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction of Custom Duty and its Concept	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

	1.1	Background and History of Custom Law;	07
	1.2	Introduction and Meaning of Custom Duty;	
	1.3	Relevant Definitions applied to Custom Law;	
	1.4	Import and Export	
2.0		Taxable Events and Types of Duties under Custom Duty	07
	2.1	Imposition of Taxes and Duties under Customs Law;	
	2.2	Taxable Event: Meaning and Scope;	
	2.3	Applicability on Import and Export;	
	2.4	Various Duties under Customs and Types of Duties	08
2.0		Composition Scheme under GST	
	2.1	Overview of Composition Scheme;	
	2.2	Turnover Limit for Composition Scheme;	
	2.3	Conditions for Composition Scheme;	08
	2.4	Validity for Composition Scheme.	
3.0		Reverse Charge Mechanism under GST	
	3.1	Meaning and Definition of Reverse Charge	
	3.2	Goods under Reverse Charge Mechanism;	08
	3.3	Services under Reverse Charge Mechanism;	
	3.4	Provisions and Taxability under Reverse Charge Mechanism.	
		Total	30 Hours

Note: The provisions and regulations of The Customs Duty Act, 1962 and Goods and Services Tax Act, 2017 as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary examination.

Reference Books:

- Taxmann : Custom Tariff of India by R.K. Jain
- Himalaya Publishing House : GST and Customs Duty by Dr. R.G. Saha and Dr. Usha Devi N.
- Notion Press : Customs Duty Law & Practice by Dr. Vinod Kumar Adwani
- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) 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. II 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: Export Procedures and Documentation (UGCFT-VI)

UGC Vocational Course-Foreign Trade

Ability Enhancement Course (AEC)

Course Code: CCOMAC1202

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

Course prerequisites:	Basic knowledge of international trade and business transactions.
Course Objectives	1. To provide knowledge on export payments, finance, and risk management.
	2. To Introduce students to essential export documents.
	3. To help students understand the concept and importance of export.
Course Outcomes	1. Students will be able to describe the role of exports in the global economy.
	2. Students will be able to demonstrate the export process.
	3. Students will be able to identify and explain export documents.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Export Business	10
	1.1	Meaning and Importance of Export	
	1.2	Types of Exports	
	1.3	Challenges and Opportunities in Export Business	
2.0		Export Procedures	7

	2.1	Steps in Export Process (Pre-shipment and Post-shipment)	
	2.2	Export Licensing and Registration (IEC, RCMC, GST, etc.)	
	2.3	Role of Export Promotion Councils and DGFT	
3.0		Export Documentation	7
	3.1	Essential Export Documents (Invoice, Packing List, Certificate of Origin, etc.)	
	3.2	Shipping and Logistics Documents (Bill of Lading, Airway Bill, Insurance)	
	3.3	Regulatory and Compliance Documents (Letter of Credit, Customs Clearance, Export Declaration)	
4.0		Payment, Finance, and Risk Management in Export	6
	4.1	Export Payment Methods (Advance Payment, Open Account, Documentary Collection)	
	4.2	Export Finance (Pre-shipment and Post-shipment Finance, EXIM Bank, ECGC)	
	4.3	Risk Management in Export (Currency Risk, Credit Risk, Political Risk)	
		Total	30 Hrs

Reference Books:

1. Export/Import Procedures and Documentation – By Donna L. Bade (AMACOM, 5th Edition)
2. Export Import: Procedure and Documentation – By Dr. Madhurima Lal & Sultan Ahmad (Sultan Chand & Sons, 1st Edition, 2021)
3. Export Management – By P. K. Khurana (Galgotia Publishing Company)
4. Export: What, Where, and How – By Paras Ram (Anupam Publishers)

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) 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. II 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: Object Oriented Programming Using C++((UGCCA-VI)

UGC Vocational Course-Computer Application

Ability Enhancement Course (AEC)

Course Code: CCOMAC1203

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

Course prerequisites:	Basic knowledge of C programming.
Course Objectives	1.To learn the fundamental principles of Object-Oriented Programming (OOP), such as encapsulation, inheritance, polymorphism, and abstraction. 2.ToDevelop proficiency in writing C++ programs using classes, objects, constructors, and destructors. 3. To design and implement real-world applications using OOP principles.
Course Outcomes	1. Design and implement classes with appropriate attributes and behaviours. 2. Use various inheritance models and apply function overloading and overriding. 3. Implement operator overloading in different scenarios for customized operations.

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	Average of Two Tests(Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		1. Introduction to OOP	10
	1.1	Object Oriented Programming, Basic Concepts of OOP's, Benefits of OOP's.	
	1.2	Tokens, Keywords, Identifiers, Data Types, Constants, Variables	
	1.3	Structure of C++ Program, Decision Making and Looping	
2.0		Class, object and Operator Overloading	07
	2.1	Control and Looping Statements	
	2.2	Arrays, Pointers, Function, Function Prototype	
	2.3	Inline function, Default arguments, Function overloading ,operator overloading	
3.0		Inheritance and Polymorphism	07
	3.1	Types of Inheritance	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

	3.2	Types of Polymorphism	
	3.3	Rules for virtual functions	
4.0		Exception Handling and Templates	06
	4.1	Exception Handling	
	4.2	Templates in CPP	
	4.3	Files and Streams	
		Total	30 Hrs

Reference Books:

1. Object Oriented Programming With C++ - By E. Balgurusamy
2. Object Oriented Programming in C++ - By Yashawant Kanetkar
3. C++ Completed Reference- By H. Sheil

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: At least 02 assignments for 05 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 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 02 to 05) 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)**

**BACHELOR OF COMMERCE
IN
BANKING**

**UNDER
Faculty of Commerce & Management**

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

Effective from Academic Year 2025 – 2026

(As per NEP-2020)



Swami Ramanand Teerth Marathwada University, Nanded

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

B.Com. II 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-Banking and IT Applications in Banking

Discipline Specific Core (DSC) (Major)

Course Code: CBKNCT1251

Course prerequisites:	Before taking this course, students should have: Basic knowledge of banking operations and financial services Familiarity with computers and internet usage Introductory understanding of information systems or business technology
Course Objectives	To Introduce the concept, evolution, and meaning of E-Banking and its impact on modern banking. To Understand how Information Technology is transforming the financial services sector. To Study the core components of banking technology including hardware, software, CBS, and IT infrastructure. To Familiarize students with delivery channels like ATMs, POS, Phone and Internet Banking.
Course Outcomes	Define and explain the concept and scope of E-Banking and its strategic role in banking Analyze the impact of IT on the financial environment and how banks respond through technological transformation Identify and describe the hardware and software components used in banking systems Demonstrate knowledge of Core Banking Systems (CBS), system/database administration, and backup procedures

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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to E-Banking	10
	1.1	Meaning of E-Banking	
	1.2	Impact of Information Technology on Banking	
	1.3	The changing financial environment and IT as a strategic response	
	1.4	Overview of hardware and software used in banking	
2.0		Applications in Banking	10
	2.1	Centralized Banking System / Core Banking System (CBS)	
	2.2	System Administration	
	2.3	Database Administration	
		Application Server and Application Administration	
3.0		Banking Data Restoration	10
	3.1	Data Uploads/Downloads	
	3.2	Bandwidth Management	
	3.3	Data Centers and Storage Devices	
	3.4	Data Backup and Restoration Procedures	
4.0		Delivery Channels	15
	4.1	ATM (Automated Teller Machine)	
	4.2	EFTPOS (Electronic Funds Transfer at Point of Sale)	
	4.3	Phone Banking	
	4.4	Internet Banking	
5.0		E-Commerce Integration	15
	5.1	Secure Electronic Transactions (SET)	
	5.2	Payment Gateways (Credit/Debit card-based)	
	5.3	Payment Authentication Methods	
	5.4	Smart Cards	
		TOTAL	60

Reference Books:

- 01) Information Technology and E-Banking" – Dr. Suresh Samanta.
- 02) E-Banking in India: Challenges and Opportunities" – Rimpi Jatana & R.K. Uppal.
- 03) Banking Technology" – Indian Institute of Banking & Finance (IIBF).
- 04) Electronic Banking in India: Technology, Performance, and Outlook" – Mittal R.K.
- 05) RBI's "Report on Trends and Progress in Banking" – Includes IT adoption trends and digital banking.

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: At least 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.

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

End of 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. II 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: - Risk Management in Banking

Discipline Specific Core (DSC) Major)

Course Code: CBKNCT1252

Course prerequisites:	<u>Students should ideally have:</u> Basic understanding of financial markets and instruments Knowledge of banking operations , including credit and deposit functions Introductory exposure to financial mathematics or statistics Familiarity with concepts like interest rates, exchange rates, and balance sheets
Course Objectives	Introduce the concept of risk and uncertainty in financial services. Explain various types of financial risks – including interest rate, credit, market, foreign exchange, and liquidity risks. Discuss the risk management process and approaches used by financial institutions. Analyze risk measurement techniques such as Value-at-Risk (VaR), Merton's Model, and others.
Course Outcomes	Define the concepts of risk, uncertainty, and types of financial risks Explain the relationship between interest rate risk, credit risk, and their implications on financial performance Apply risk management approaches to measure and assess interest rate and market risk exposures Evaluate the role of Basel Norms in regulating credit, market, and liquidity risks

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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Risk Management	10

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

	1.1	Concept of Risk	
	1.2	Risk vs. Uncertainty	
	1.3	Types of Risk	
	1.4	Risk Management – Concept and Approaches	
2.0		Interest Rate Risk	10
	2.1	Interest Rate Risk Management, concept,	
	2.1	Term Structure of Interest Rates	
	2.2	Interest Rate Risk and Credit Risk	
	2.3	Interest Rate Risk Measurement and Basel Norms	
3.0		Market Risk Management	10
	3.1	Market Risk and its Types	
	3.2	Calculating Market Risk Exposures	
	3.3	Market Risk and Basel Norms, Value-at-Risk	
	3.4	Sources of Foreign Exchange Risk Exposure	
4.0		Credit Risk Management	15
	4.1	Credit Risk Exposures, Types	
	4.2	Credit Risk Measurement Models – Merton's Model	
	4.3	Credit Risk Measurement and Basel Norms	
	4.4	Managing Credit Risk	
5.0		Liquidity Risk Management	15
	5.1	Liability-side and Asset-side Liquidity Risk	
	5.2	Types of Liquidity Risk Events	
	5.3	Liquidity Risk vs. Credit Risk	
	5.4	Liquidity Risk in Insurance Services	
		TOTAL	60

Reference Books:

- 01) Risk Management in Banking" – Joël Bessis.
- 02) Financial Risk Management" – Steve L. Allen.
- 03) Foundations of Financial Risk: An Overview of Financial Risk and Risk-Based Financial Regulation" – GARP (Global Association of Risk Professionals).
- 04) Financial Institutions Management: A Risk Management Approach" – Anthony Saunders & Marcia Millon Cornett.
- 05) Credit Risk Management: How to Avoid Lending Disasters and Maximize Earnings" – Joetta Colquitt

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: At least 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 of 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 s 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. II 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: Direct Taxes Law & Practice - II

Discipline Specific Minor (DSM)

Course Code: : CCOMMT1251

Course prerequisites:	Black Board, Financial accounting, projector, -E learnings Resources, journals, case study
Course Objectives	1.To make the students be acquainted with Income from Capital Gains
	2.To make the students be acquainted with Income from Other Sources
	3.To make the students be acquainted with Computation of GTI & TI
	4.To make the students be acquainted with Computation of Tax Liability
Course Outcomes	1.The students will be acquainted with Income from Capital Gains
	2.The students will be acquainted with Income from Other Sources
	3.To make the students be acquainted with Computation of GTI & TI
	4.To make the students be acquainted with Computation of Tax Liability

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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Income from Capital Gains	10
	1.1	Basis of Charge, Meaning of Capital Asset, Types of Capital Assets, Transfer of Capital Assets,	
	1.2	Short term capital gain and long-term capital gain.	
	1.3	Deductions under section 54, Cost Inflation Index	
	1.4	Practical Problems on Computation of Taxable Income from Capital Gains	
2.0		Income from Other Sources	10

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	2.1	Identify Incomes chargeable under the head Income from other sources - section 56	
	2.1	Allowable deduction under section 57	
	2.2	Practical Problems on Computation of Taxable Income from Other Sources	
	2.3	Practical Problems on Computation of Taxable Income from Other Sources	
3.0		Deduction from Gross Total Income	10
	3.1	Meaning of Gross Total Income	
	3.2	Allowable deduction under section 80C, 80D, 80DD, 80E, 80G and 80U	
4.0		Computation of Total Income	15
	4.1	Meaning of Total Income	
	4.2	Practical Problems on Computation of Total Income of Individuals	
5.0		Computation of Tax Liability	15
	5.1	Tax slab rates as per Old Tax Regime	
	5.2	Tax slab rates as per New Tax Regime	
	5.3	Computation of Tax Liability for assessee below 60 years age as per Old Tax Regime	
	5.4	Computation of Tax Liability for assessee below 60 years age as per New Tax Regime	
		TOTAL	60

Reference Books:

1. Student's Guide to Income Tax – Singhania & Singhania – Taxmann
2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan Publication, Agra

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

B.Com. II 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 Management - II

Discipline Specific Minor (DSM)

Course Code: CCOMMT1252

Course prerequisites:	Black Board, Financial accounting, projector, -E learnings Resources, journals, case study
Course Objectives	1. To understand the different theories of Management
	2. To make students acquainted with performance appraisal, training and development process
	3. To Study the recent trends of Management
Course Outcomes	1. Students will be able to understand theories of management
	2. Students will be able to understand the process of training and development and importance of performance appraisal
	3. Students will be able to understand modes of International Business and techniques of 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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		MANAGEMENT THINKERS AND THEORIES	12
	1.1	F. W. Taylor, Henry Fayol,	
	1.2	Peter Drucker, Abraham Maslow	
	1.3	Hertzberg Theory	
	1.4	McClelland Theory for Need	
2.0		TRAINING AND DEVELOPMENT	12

	2.1	Training- Meaning, Nature of Training	
	2.2	Types & Importance of Training	
	2.3	Development – Meaning & Objectives, Process.	
	2.4	Succession Planning ,Difference between Training and Development	
3.0		PERFORMANCE APPRAISAL	12
	3.1	Meaning and Definition	
	3.2	Need & Process of Performance Appraisal	
	3.3	Purpose & Methods of Performance Appraisal	
	3.4	Advantage of Performance Appraisal	
4.0		RECENT TRENDS IN MANAGEMENT	12
	4.1	TQM	
	4.2	Six Sigma, Quality Circle	
	4.3	Digital Transformation , AI and Automation	
	4.4	MIS, Bench Marking	
5.0		INTERNATIONAL BUSINESS MANAGEMENT	12
	5.1	Meaning, Characteristics of International Company,	
	5.2	Modes of entry	
	5.3	Factors behind growth of International Business	
	5.4	SAARC, NAFTA, ASEAN.	
		TOTAL	60

Reference Book

- T. Ramasamy – Principles of Management- Himalaya Publishing House
- R. N. Gupta- Principles of Management- Sultan Chand and Sons
- P. Subbarao- Principles of Management-Himalaya Publishing House.
- Dr. H.S. Patange, Dr. M. S. Ashtekar, Dr. R. N. Gilda – Business Management – Prabhakar Publication, Latur
- Govindrajan & Natrajan- Principles of Management, PHI Learning

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

B.Com. II 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 Entrepreneurship-II

Discipline Specific Minor (DSM)

Course Code: CCOMMT1253

Course prerequisites:	Basic Knowledge of Entrepreneurship with terms like business, trade, profit, investment, market, Understanding different types of business ownership.
Course Objectives	1.To orient learners towards entrepreneurship as a viable career option while fostering creative thinking and behavior.
	2.To introduce students to fundamental entrepreneurial concepts and build a solid theoretical foundation in entrepreneurship.
	3.To cultivate entrepreneurial qualities and skills among students, motivating them to pursue entrepreneurial ventures.
Course Outcomes	1. Define key terms related to entrepreneurship and articulate its economic significance.
	2. Identify the essential elements contributing to the success of entrepreneurial ventures and develop relevant entrepreneurial skills.
	3. Assess financial requirements and recognize the importance of infrastructure when starting a new business
	4. Understand the process of selecting viable business ideas for entrepreneurial endeavors.

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	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		New Dimensions of Entrepreneurship	10
	1.1	Start-up- Mobilizing resources for Start-up, steps for start up	
	1.2	Stand up- Concept and Importance	
	1.3	Make in India- Concept and Importance	
	1.4	Incubation Centre- Concept and Importance	
2.0		Entrepreneurship in Different Sector	10
	2.1	A) Rural Entrepreneurship- Concept.	

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	2.1	Importance of Rural Entrepreneurship, Problems of Rural Entrepreneurship	
	2.2	B) Agro Entrepreneurship- Concept of Agro Entrepreneurship.	
	2.3	Need of Agro Entrepreneurship, Obstacles in Agro Entrepreneurship	
3.0		MSME- Micro, Small and Medium Enterprises	10
	3.1	Definition, Meaning, Importance and Characteristics of MSME.	
	3.2	Advantage of MSME.	
	3.3	Steps involved in the formation of MSME	
	3.4	MSME Role in Economic Development.	
4.0		Lessons from Successful Entrepreneurs	15
	4.1	JRD Tata- Tata Group.	
	4.2	Dhirubhai Ambani- Reliance Industries.	
	4.3	N. R. Narayana Murthy- Infosys.	
	4.4	Anand Mahindra- Mahindra and Mahindra	
5.0		Project Management and Project Report	15
	5.1	A) Project Management- Meaning and concept of project, Importance	
	5.2	Stages of Project management	
	5.3	B) Report Writing- Meaning of project report	
	5.4	Contents of Project report	
		TOTAL	60

Reference Books:

- 01) Entrepreneurship: - by Dr. Vandana Jain, Publisher: Singhal Publications.
- 02) Project Management: - by Vicky Billingham, Viva Books.
- 03) The Innovator's Dilemma by Clayton M. Christensen, Harvard Business Review Press; Reprint edition (1 January 2013) Penguin.
- 04) Rural Entrepreneurship in India: - by E. G. Krishnan.
- 05) Agro-Entrepreneurship: - by P. S. Tripathi.
- 06) MSME Schemes Booklet (Ministry of MSME)

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 : Preparation of Project report of- Example: - Grocery mall, Supply Chain Management, Retail stores, Hotel, Beauty Parlor and dairy farming and any other relevant industry. The subject teacher will evaluate the project based on a comprehensive rubric, allocating a total of 10 marks

End of 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. II 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: CCOMGE1251

Course prerequisites:	Basic knowledge of finance, Classroom, online platform, Case studies, Group discussion, Seminar & field work, E-materials, Books etc.
Course Objectives	1. To develop an understanding of financial literacy and its significance in person and professional life
	2. To enhance awareness of investment options, taxation and digital transactions
	3. To educate students about financial frauds, consumer protection.
Course Outcomes	1. Students will be able to demonstrate knowledge of financial management principles and their applications
	2. Students will be to understand tax structure and tax planning
	3. 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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
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.	

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	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) *Merchant 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):

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020



Swami Ramanand Teerth Marathwada University, Nanded

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

B.Com. II 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: CCOMGE1252

Course prerequisites:	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
Course Objectives	1. To Introduce Tourism Industry.
	2. To learn the Technique of Earning Source Through Tourism.
	3. To set an Idea About how to Work as a Tourist Guide.
	4. It helps to Learn the Effective Communication Skill & Personality Development.
Course Outcomes	1. Student will be Able to Understand Tourism Functions.
	2. It would be useful for Analysing Tourism Packages.
	3. Student will be Capable of Choosing a Carrer in Tourism Industry.
	4. 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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
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):

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



Swami Ramanand Teertha Marathwada University, Nanded

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

B.Com. II 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: CCOMGE1253

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
Course Outcomes:	5. To include attitudes and values leading to integration of salesman's service with the social system and the commercial world.
	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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
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	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

	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):

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: At least 02 assignments for 05 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 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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 Communication Skills-II

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1251

Course prerequisites:	Basic knowledge of soft skills, Classroom, Blackboard, E-materials, Books etc
Course Objectives	1. To develop a strong understanding of soft skills, their importance, and how they can enhance personal and professional development.
	2. To equip students with the knowledge and skills to communicate effectively in business settings using various communication tools, including modern AI-based tools.
	3. To build public speaking and presentation skills by focusing on overcoming stage fear, effective body language, voice modulation, and using visual aids.
	4. To promote the development of teamwork, leadership, critical thinking, problem-solving, and career skills, including interview preparation and resume writing.
Course Outcomes	1. Students will be able to define and explain the significance of soft skills
	2. Students will gain proficiency in business communication
	3. Students will be able to deliver confident and engaging public presentations
	4. Students will develop the ability to work effectively in teams, adopt appropriate leadership styles

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Soft Skills	08
	1.1	Definition, Importance of Soft Skills	
	1.2	Body Language, Grooming manners and etiquettes	
	1.3	Elements of effective speaking/presentation	

	1.4	Difference between Hard Skills & Soft Skills	
2.0		Business Communication & Modern Tools	08
	2.1	Meaning, Importance & Structure of Business Letter	
	2.2	Qualities of Good Business Letter	
	2.3	Emails & Memos	
	2.4	AI Based Communication – ChatGPT, Grammarly, Speech-to-text Tools	
3.0		Public Speaking & Presentation Skills	07
	3.1	Concept, Definition, Importance of Public Speaking	
	3.2	Overcoming Stage Fear & Building Confidence	
	3.3	Effective use of body language & Voice Modulation	
	3.4	Use Visual Aids- PowerPoint, Canva, Prezi in presentation	
4.0		Teamwork, Leadership & Career Development	07
	4.1	Meaning & Importance of Teamwork in the workplace	
	4.2	Types of Leadership Styles & their Impact, Qualities of Good Leader	
	4.3	Developing Critical Thinking & Problem-Solving Abilities	
	4.4	Mock Interview & Resume Writing Techniques	
		TOTAL	30

Reference Books:

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

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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: GST Procedure & Practice-II

Course Code: CCOMVC1252

Course Prerequisites:	Basic knowledge of Direct Tax in India, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with Meaning of Direct Tax components. 2. To make the students be acquainted to evolvement of Income Taxa in India. 3. To make able the students to compare different Tax structures with economy at large. 4. To make able the students to understand the importance of Taxation and its use in practical world. 5. To make able the students to apply basic Tax reasoning to solve practical problems.
Course Outcomes:	1. The students will be acquainted with basic meaning of Taxation and Taxation terms adapted in India. 2. The students will be acquainted with various types of Taxation in India. 3. The students will able to compare exact difference between Direct and Indirect Taxation. 4. The students will be able to understand the factors of Taxation in economy at large. 5. The students will able to apply Taxation reasoning to solve market scenarios.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Charge and Levy and Collection of GST	07
	1.1	Extend and Commencement of GST law;	
	1.2	Levy of GST;	
	1.3	Collection of GST;	

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2.0		Composition Scheme	
	2.1	Overview of Composition Scheme;	07
	2.2	Turnover Limit for Composition Scheme;	
	2.3	Conditions for Composition Scheme;	
	2.4	Validity for Composition Scheme.	
3.0		Reverse Charge Mechanism	
	3.1	Meaning and Definition of Reverse Charge	08
	3.2	Goods under Reverse Charge Mechanism;	
	3.3	Services under Reverse Charge Mechanism;	
	3.4	Provisions and Taxability under Reverse Charge Mechanism.	
4.0		Input Tax Credit	
	4.1	Concept of Input Tax Credit under GST;	08
	4.2	Conditions for Input Tax Credit;	
	4.3	Input Tax Credit when Taxable as well as Exempted Supply made.	
	4.4	Utilization of Input Tax Credit	
		Total	30 Hours

Note: The provisions and regulations of GST 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:

- Taxmann : GST Law & Procedures by AnandadayMisshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Material

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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: Stock Market-II

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1253

Course prerequisites:	Demat Account, E-paper Trading Apps, classroom, black boards, E-Materials, Books etc.
Course Objectives	1. To introduce students to the concept, significance, and types of stock market indices
	2. To equip students with the necessary skills for technical analysis
	3. To provide a comprehensive understanding of the derivatives market
	4. To familiarize students with mutual funds and exchange-traded funds
Course Outcomes	1. Students will understand the meaning and significance of technical analysis as a tool for evaluating stock performance.
	2. Students will gain knowledge about major indices in India, including Sensex, Nifty 50, Bank Nifty, and sectoral indices, and how they reflect market movements.
	3. Students will be able to explain risk management strategies in the derivatives market, focusing on mitigating risks in future and options trading.
	4. Students will be able to identify and differentiate between the various types of mutual funds, such as equity, debt, and hybrid funds, and their suitability for different investment goals.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Stock Market Indices	08
	1.1	Concept & Importance of Stock Market Indices	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. Banking. S Y) As per NEP 2020

	1.2	Major Indices - Sensex, Nifty 50, Bank Nifty, Sectoral Indices	
	1.3	Factors affecting Stock Market Trends	
	1.4	Importance of Market Sentiment & Volatility	
2.0		Technical Analysis of Stocks	10
	2.1	Meaning & Importance of Technical Analysis	
	2.2	Types of Charts - Line Chart, Bar Chart, Candlestick Chart	
	2.3	Trend Analysis & Patterns - Head & Shoulders, Cup & Handle	
	2.4	Technical Indicators - Moving Averages, RSI, MACD, Bollinger Bands, Support, Resistance & Breakout Strategies.	
3.0		Derivatives Market & Future Trading	07
	3.1	Meaning & Importance of Derivatives	
	3.2	Future & Options Trading, Call & Put Options explained Hedging, Arbitrage & Speculation	
	3.3	Risk Management in Derivatives	
	3.4	Long Term and Short Term Investment	
4.0		Mutual Fund & ETFS	05
	4.1	Meaning & Concept, Importance of Mutual Fund & ETFs	
	4.2	Types of Mutual Funds – Equity, Debt & Hybrid	
	4.3	Benefits and Risks of investment in Mutual Fund	
	4.4	SIP, SWP and Lump sum investment in Mutual Fund	
		TOTAL	30

Reference Books:

- 1: "The Intelligent Investor" by Benjamin Graham. ...
- 2: "One Up On Wall Street" by Peter Lynch. ...
- 3: "Think and Grow Rich" by Napoleon Hill.
4. 'Bulls, Bears and Other Beasts' A Story of the Indian Stock Market by: Santosh Nair
5. The Little Book of Stock Market Cycles (Little Books. Big Profits) by: Jeffrey A. Hirsch

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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 & Insurance-II
(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1254

Course prerequisites:	Basic knowledge of Insurance, books and study materials, classroom etc.
Course Objectives	1. To enable students, understand the fundamentals of Insurance sector and types of insurance. 2. To make students, understand the set-up and functions of IRDA. 3. To enable students to understand different procedures in Insurances. 4. To make students, understand the recent trends in insurance sector.
Course Outcomes	1. Students will be acquainted with the basic knowledge of insurance sector. 2. Students will be acquainted with the knowledge of insurance regulatory system. 3. Students will be able to understand the different procedures like insurance policy application, claim process etc. of insurance. 4. Students will be able to understand the recent trends in insurance sector.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of	Practical/	Total
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)	Semester Exam Marks	Oral Exam Marks	Marks
02	--	30	--	05	05	10	40	--	50
Module No.	Unit No.	Topic							Teaching Hours
1.0		Introduction to Insurance							08
	1.1	Introduction, Meaning, Concept, Definitions, Nature and Scope of Insurance;							
	1.2	Significance of insurance for individuals;							
	1.3	Brief history of insurance, Development of insurance sector in India;							
	1.4	Types of Insurance- Life Insurance & General Insurance;							
2.0		Insurance Regulatory and Development Authority (IRDA)							10
	2.1	Establishment, Need and Significance of IRDA;							
	2.2	Duties and Responsibilities of IRDA;							

	2.3	Organizational structure and functions of IRDA;	
	2.4	Key Provisions of Insurance Act, 1938 and Insurance (Amendment) Act, 2021.	
3.0		Insurance Procedures (Practical based)	07
	3.1	Types of Insurance companies- LIC, GIC, New India Assurance etc.	
	3.2	Types of Life Insurance Policies- Individual Health insurance, Term Insurance, Mediclaim, Family policy;	
	3.3	Types of General Insurance Policies- Motor Insurance, Fire insurance, Marine insurance, Property Insurance;	
	3.4	Policy and Claim process- Premium calculations, claim settlements.	
4.0		Recent Trends in Insurance Sector	05
	4.1	Digitization in Insurance, Mobile application-based insurance solutions;	
	4.2	Insurtech Partnerships;	
	4.3	AI in Insurance claim settlements,	
	4.4	Insurance awareness in India.	
		TOTAL	30

Reference Books:

- 01) Dr. M.N. Mishra, S.B. Gupta, Insurance and Risk Management, S. Chand & Co., New Delhi, 2020.
- 02) P.K. Gupta, Insurance and Risk Management, Himalaya Publishing House, Mumbai, 2021.
- 03) Dr. D.N. Mishra, Fundamentals of Risk Management and Insurance, Schad & Co. New Delhi, 2019.
- 04) Dr. K.S. Sharma, Insurance: Principles and Practice, Prentice Hall Press India, New Delhi, 2020

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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 Procedure & Provisions-II (UGCTPP-VII)

UGC Vocational Course-Tax Procedure & Practice

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1255

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

Course Prerequisites:	Basic knowledge of Accounting, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	To make the students be acquainted with Advance Tax Provisions
	To make the students be acquainted Tax deducted at source Provisions
	To make the students be acquainted Interest Provisions
	To make the students be acquainted with Tax collected at Source Provisions
Course Outcomes:	The students will be acquainted with Advance Tax
	The students will be acquainted TDS Provisions
	The students will be acquainted with Interest Provisions
	The students will be acquainted with TCS Provisions

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	Average of Two Tests(Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Advance Tax	06
	1.1	Provision of Advance Tax	

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	1.2	Liability to pay advance tax in various Cases	
	1.3	Computation of Advance tax liability	
2.0		Interest	
	2.1	Interest u/s 234A,234B and 234C,234D,244A	06
	2.2	Computation of Interest as per Income Tax	
	2.3	Late fees under section 234E 234F,234G,234H	
3.0		Tax deducted at source	
	3.1	TDS provision and return under TDS	08
	3.2	TDS u/s 192 193 194 TDS u/s 194A, 194 B, 194 BB, 194BA ,194 C,194 H	
	3.3	TDS u/s 194 I,194IA,194IB194IC 194 J,194 N, 194 O	
4.0		Tax collected at Source	
	4.1	Provision of TCS	10
	4.2	Due dates of Filing of TCS Returns	
	4.3	Various Provision of TCS U/s206	
		Total	30 Hours

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:

- 1.Dr. Vinod Singhaniya, Dr. Monica Singhaniya, “Student guide to Income Tax”,Taxmann.
- 2.VP Gaur, DB Narang, Puja Gaur and Rajeev Puri,“ Income Tax Law and Practice”, Kalyani Publisher.
- 3.Dr. HC Mehrotra and Dr. SP Goyal, “Direct Tax Law and Practices”, Kalyani Publishers.
- 4.TN Manoharan and GR Hari, “Direct Tax Laws and International Taxes”, Snow White 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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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: Import Management (UGCFT-VII)

UGC Vocational Course-Foreign Trade

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1256

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

Course prerequisites:	Basic Understanding of International Trade & Business
Course Objectives	1. To know the Procedure Import Management
	2. To know the Import Documentation
	3. To know the Custom Regulations & Compliance
Course Outcomes	1. Understand the Fundamentals of International Trade & the role Imports
	2. Gain Knowledge of Import Documentation, Compliance and Regulations
	3. Learn how to analyse and Solve Practical Challenges in Import 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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Import Management	07
	1.1	Overview of Import Management	
	1.2	Importance of Imports in Global Trade	
	1.3	Role of Import Managers in Business Organizations	
2.0		Basics of International Trade	07

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	2.1	International Trade Theories	
	2.2	Import vs Export	
	2.3	Global Supply Chain & trade Network	
3.0		Import Documentation	10
	3.1	Key Import Documents, Bill of Landing, Commercial Invoice, Packing List	
	3.2	Certificate of Origin, Import Licenses and Insurance	
	3.3	Customs Declarations & Procedures	
4.0		Customers Regulations and Compliance	06
	4.1	Customers Clearance Process	
	4.2	Import restrictions & prohibited items	
	4.3	Compliance with National & International laws	
		Total	30 Hrs

Reference Books:

1. International Business : The challenges of globalization by John J. Wild and Kenneth L. wild
2. International Business : P. Subha Rao
3. Global Business : A Strategic Management Approach by Michael W. Peng
4. Import/Export: How to get started in International Trade by Carl A. Nelson

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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: Introduction to PHP (UGCCA-VII)

UGC Vocational Course-Computer Application

(Vocational & Skill Course-VSC Relating to Major)

Course Code: CCOMVC1257

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

Course prerequisites:	Basic knowledge of HTML and CSS.
Course Objectives	1.To learn the fundamentals of PHP, including syntax, variables, data types, and operators.
	2.ToHandle form submissions, process user input, and implement validation techniques.
	3. To teach how to interact with databases using MySQL and perform CRUD operations.
Course Outcomes	1. Explain the role of PHP in web development and its integration with HTML and databases.
	2. Process user inputs securely and validate form submissions.
	3. Design and build dynamic and interactive web applications using PHP and MySQL.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		1. Introduction to PHP	07
	1.1	Basic Syntax, Sending Data to the Web Browser, Understanding PHP	
	1.2	HTML, and White Space, Writing Comments	
	1.3	What Are Variables? About Strings, About Numbers, About Constants	
2.0		Programming with PHP	07
	2.1	Creating an HTML Form, Handling an HTML Form ,Managing Magic Quotes	
	2.2	Conditionals and Operators ,Validating Form Data	
	2.3	What Are Arrays?, For and While Loops and String Related Library functions	

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3.0		Creating Dynamic Web Sites	10
	3.1	Including Multiple Files, Handling HTML Forms with PHP Redux	
	3.2	Making Sticky Forms, Creating and Calling Your Own Functions	
	3.3	Variable Scope, Date and Time Functions, Sending Email	
4.0		Using PHP with MySQL	06
	4.1	Connecting to MySQL and Selecting the Database, Executing Simple Queries, Retrieving Query Results, Ensuring Secure SQL	
	4.2	Counting Returned Records, Updating Records with PHP,	
	4.3	Cookies and Sessions	
		Total	30 Hrs

Reference Books:

- 1.PHP and MySQL for Dynamic Web Sites: Visual Quickpro Guide, Second Edition by Larry Ullman
2. Programming PHP ByRasmusLerdorf, Kevin Tatroe, Peter acIntyre

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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: Custom Duty and GST-II (UGCTPP-VIII)

UGC Vocational Course-Tax Procedure & Practice

Ability Enhancement Course (AEC)

Course Code: CCOMAC1251

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

Course Prerequisites:	Basic knowledge of Goods and Services Tax in India, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with Practical Provisions of GST and its components. 2. To make the students be acquainted to evolvement of GST in the market of India. 3. To make able the students to compare different evolvements and structures with economy at large due to arrival of GST. 4. To make able the students to understand the importance of GST in taxability and its use in practical world such as in Indian Markets. 5. To make able the students to apply basic GST reasoning to solve practical problems.
Course Outcomes:	1. The students will be acquainted with basic meaning of GST terms adapted in India. 2. The students will be acquainted with various techniques followed under GST. 3. The students will able to compare exact difference between altogether different GST practices. 4. The students will be able to understand the factors of GST impact in economy at large. 5. The students will able to apply GST reasoning to solve market scenarios.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Levy & Collection and Input Tax Credit under GST	

	1.1	Levy and Collection of GST;	08
	1.2	Concept and Conditions for Input Tax Credit;	
	1.3	Input Tax Credit when Taxable as well as Exempted Supply made.	
	1.4	Utilization of Input Tax Credit	
2.0		Registration under GST	07
	2.1	Introduction and Requirement of Registration under GST;	
	2.2	Registration Procedures;	
	2.3	Person not liable for Registration and Compulsory Registration;	
	2.4	Cancellation and Amendments of Registration under GST.	
3.0		Exemptions under GST	07
	3.1	Meaning and Scope of Exemption under GST;	
	3.2	Goods Exempt from Tax;	
	3.3	Services Exempt from Tax.	
	3.4	Difference between Exempt Supply and Zero-Rated Supply.	
4.0		Computation of GST Liability (Practical Problems)	08
	4.1	Computation of Output Tax;	
	4.2	Computation of Input Tax;	
	4.3	Usage of Balance available with CGST, SGST and IGST;	
	4.4	Computation of GST Liabilities	
		Total	30 Hours

Note: The provisions and regulations of GST 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:

- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Material

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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B.Com. II 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: Export Management (UGCFT-VIII)

UGC Vocational Course-Foreign Trade

Ability Enhancement Course (AEC)

Course Code: CCOMAC1252

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

Course prerequisites:	Basic Understanding of International Trade & Business
Course Objectives	1. To know the Procedure Export Management
	2. To know the Export Documentation
	3. To know the Custom Regulations & Compliance
Course Outcomes	1. Understand the Fundamentals of International Trade & the role export
	2. Gain Knowledge of Pricing & Distribution Channels
	3. Learn how to analyse and Solve Practical Challenges in Export 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	Average of Two Tests(Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Export Management	08
	1.1	Meaning & concept of Export Management	
	1.2	Importance of Export in Economic Development	
	1.3	Challenges of Export Management.	

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2.0		Methods of Entry in Foreign Market	08
	2.1	Direct Exporting Vs. Indirect Exporting	
	2.2	Types of Direct and Indirect Exporting	
	2.3	Advantages & Dis-advantages of Direct Exporting	
3.0		Export Incentives & Assistance.	08
	3.1	Meaning & Concept of Export Incentives	
	3.2	Types of Export Incentives Schemes	
	3.3	Benefits of Export Incentives for Exporter	
4.0		Pricing & Distribution Channels	06
	4.1	Meaning of price, types of pricing policies	
	4.2	Types of Distribution channels	
	4.3	Factors affecting choice of channel of Distribution	
		Total	30Hrs

Reference Books:

1. International Business : the challenges of globalization by John J.Wild and Kenneth L.wild
2. Global Business : A Strategic Management Approach by Michael W.Peng
3. Import/Export: How to get started in International Trade by Carl A. Nelson

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: At least 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

B.Com. II 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: Introduction to RDBMS Through ORACLE (UGCCA-VIII)

UGC Vocational Course-Computer Application

Ability Enhancement Course (AEC)

Course Code: CCOMAC1253

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

Course prerequisites:	Basic knowledge of any programming language (C, Java, Python, etc.). Understanding of data types, variables, loops, and conditional statements.
Course Objectives	1. To introduce the basic concepts of relational database management systems, their importance, and how they work. 2. To teach the principles of normalization, entity-relationship (ER) modelling, and schema design. 3. To Develop proficiency in SQL for querying, updating, and managing data in Oracle databases.
Course Outcomes	1. Understand the structure, advantages, and functions of relational databases. 2. Apply normalization techniques to eliminate redundancy and improve efficiency. 3. Apply primary keys, foreign keys, and integrity constraints to maintain data consistency.

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	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction and Basic Concepts	07
	1.1	Structure of DBMS, Users of DBMS, Advantages and Disadvantages of DBMS.	
	1.2	Relational Database: Attributes and domains, tuples relations and their schemes	
	1.3	Oracle and Client server technology, Data manipulation in DBMS	
2.0		Table creation and manipulation	07
	2.1	Two dimensional matrix creation, Insertion of data into tables	
	2.2	viewing data in the tables, deletion operation, updating the contents of tables	
	2.3	modifying the structure of tables, renaming tables, destroying tables	
3.0		Manipulation of Data	10
	3.1	Computation on table data, oracle dual table, sysdate, oracle functions	
	3.2	Grouping of data form tables, Manipulating dates, Subqueries	

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	3.3	Study of the clauses : Union, Intersect, Minus	
4.0		SQL Performance Tuning	06
	4.1	Indexes, RowID	
	4.2	Views	
	4.3	Sequences	
		Total	30 Hrs

Reference Books:

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

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: At least 02 assignments for 05 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 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.