



॥ सा विद्या या विमुक्तये ॥

# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

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

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

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

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

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वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत राष्ट्रीय शैक्षणिक धोरण २०२० नुसार पदवी प्रथम वर्षाचा 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 ४३/६१-२०२५ च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील राष्ट्रीय शैक्षणिक धोरण-२०२० नुसारचे पदवी प्रथम वर्षाचा अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२५-२६ पासून लागू करण्यास मा. विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील बी. कॉम. प्रथम वर्षाचा खालील विषयाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२५-२६ पासून लागू करण्यात येत आहेत.

01 B. Com. I year (Banking) syllabus w.e.f. 2025-26

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.:शै-१/एनइपी/मानवविज्ञानपदवी/२०२५-२६/121

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 मुल्यमापन 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**



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

**BACHELOR OF COMMERCE  
IN  
BANKING**

**Under**

**FACULTY OF COMMERCE & MANAGEMENT**

**Effective from Academic Year 2024 – 2025  
(As per NEP-2020)**

## From Dean's Desk:

### **Ensuring Excellence in Commerce and Management Education through Quality Enhancement Initiatives**

To meet the growing challenges in delivering excellence in Commerce and Management education, it is imperative to address the issue of quality in a structured and forward-looking manner. Accreditation has emerged as the principal mechanism for ensuring quality assurance in higher education, with a strong emphasis on assessing the outcomes of the academic programs under review.

In alignment with this vision, the **Faculty of Commerce and Management, Swami Ramanand Teerth Marathwada University (SRTM), Nanded**, has taken a pioneering step by integrating the philosophy of **Outcome-Based Education (OBE)** into the curriculum development process. Recognizing the importance of clearly defined learning outcomes, the faculty has resolved that each **Board of Studies** will frame specific **Program Objectives (POs)**. Furthermore, affiliated institutes have been granted the autonomy to augment these with additional POs, course objectives, and course outcomes tailored for each subject. This approach ensures that all faculty members across affiliated institutions comprehend the intended depth, scope, and pedagogical approach of the courses, thereby enhancing the effectiveness of the learning process for students.

In pursuit of academic excellence, the faculty also decided to involve **senior faculty members from affiliated colleges and industry experts** in curriculum revision, ensuring that the curriculum remains relevant, contemporary, and aligned with industry expectations. It is heartening to note that all Boards of Studies have honored the resolutions passed and have developed the curriculum accordingly.

Another significant stride towards quality enhancement has been the introduction of the **Semester-based Credit and Grading System (CBCS)**. This system marks a paradigm shift from a teacher-centric to a **learner-centric approach** by focusing on the student's time investment in learning rather than the teacher's time in delivering content. It promotes **continuous evaluation**, thereby improving the learning outcomes and overall academic rigor.

The Faculty of Commerce and Management has implemented a **transparent credit assignment policy** and adopted a **ten-point grading scale** to objectively assess learner performance. Course credit allocation is based on a **15-week teaching-learning framework**, with **12-13 weeks** dedicated to instruction and the remaining **2-3 weeks** reserved for revision, guest lectures, and the inclusion of content beyond the syllabus.

Through these initiatives, SRTM University, Nanded, reaffirms its commitment to delivering high-quality education in Commerce and Management, preparing learners to meet the dynamic needs of industry and society.

**Prof. D.M. Khandare,**  
**Dean,**  
**Faculty of Commerce and Management,**  
**Swami Ramanand Teerth Marathwada University, Nanded**

**Education is the movement from darkness to light.”**

This profound statement aptly reflects the transformative power of education, which elevates individuals, empowers communities, and enlightens society as a whole. Education is a harmonious and enlightened evolution of human potential. It is a dynamic process that activates innate capabilities and nurtures individuals in alignment with the demands of the time and environment.

Commerce and Management education plays a pivotal role in this transformative journey. It provides a vital platform for individuals to engage in business activities in a structured, progressive, and ethical manner. More than just imparting knowledge, it prepares learners—both directly and indirectly—for the multifaceted roles they may assume in the business world. As a living and evolving discipline, distinct from many others, Commerce and Management education must continually chart new pathways to serve the dynamic aspirations of the nation.

In this context, a Commerce and Management undergraduate program must be built upon a clearly defined mission statement, aligned with its Program Objectives (POs) and Program Outcomes (POs). These outcomes must be measurable and regularly evaluated through systematic feedback mechanisms. A robust quality assurance process must be established within every institute to act upon feedback for the continuous enhancement of academic programs.

The curriculum must be adaptive, continually refined, and updated to remain relevant and effective in meeting defined objectives. Students must be encouraged to engage in this process—providing feedback and insights into how individual courses contribute to the broader goals of the program.

In alignment with these educational ideals, the Faculty of Commerce and Management at Swami Ramanand Teerth Marathwada University, Nanded, has taken substantial initiatives to ensure that academic programs not only meet the standards of quality and relevance but also reflect the real-world needs of learners and industry. We, the Chairmen of the Boards of Studies in the following five disciplines:

1. Accounts and Applied Statistics
2. Business Economics
3. Business Studies
4. Commercial and Mercantile Law
5. Management Science and Business Administration (Including NGO)

are proud to share that Program Objectives and Program Outcomes were thoughtfully formulated during a comprehensive meeting attended by over 60 senior members and representatives from various affiliated institutions. These attendees included Heads of Departments and other key stakeholders from across the five Boards of Studies. The finalized Program Objectives and Outcomes—which serve as a foundation for the curriculum across all affiliated colleges—reflect a shared vision for academic excellence, practical relevance, and holistic student development.

We remain committed to the continual improvement and meaningful delivery of Commerce and Management education at SRTM University, Nanded.

With sincere regards,

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

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

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

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

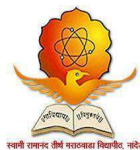
### **Programme Objectives:**

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



### Programme Outcomes:

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



# Swami Ramanand Teerth Marathwada University, Nanded

## Faculty of Commerce and Management

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

#### Subject: Commerce

Year & Level	Semester	Subject-1 Major (DSC/DSE)	Subject-2 Minor 1(DSM)	Subject3 Minor 2(DSM)	Generic Elective (GE)  (select any one from GE Basket of Faculties other than Commerce and Management )	Vocational & Skill Enhancement Course  (Related to DSC/DSM for Sem I and II; and related to DSC for Sem III onwards)	Ability Enhancement Course (AEC) (Basket4) Value Education Courses (VEC) / Indian Knowledge System (IKS)(Basket 5) (Common across all faculties)	Field Work / Project/Internship/OJT/ Apprenticeship / Community Engagement Services Or Co-curricular Courses (CC) (Basket 6 for CC) (Common across all faculties)	Credits	Total Credits
1	2	3	4		5	6	7	8	9	10
1  (4.5)	I	DSC101 (4 Cr) 4 Credits	DSM101 (4 Cr) 4 Credits	DSM102(4 Cr) 4 Credits	GE/OE101(2Cr) 2 Credits	SEC101(2Cr) 2 Credits	AECENG101(2Cr) AECMIL101(2Cr) (Hin,Mar,Kan,Pal,etc) IKS101(2 Cr) 6 Credits	--	22	44
	II	DSC 151 (4 Cr) 4 Credits	DSM151 (4 Cr) 4 Credits	DSM152 (4Cr) 4 Credits	GE/OE151(2Cr) 2 Credits	SEC151 (2 Cr) 2 Credits	AECENG151(2Cr) AECMIL151(2Cr) (Hin,Mar,Kan,Pal,etc) VEC151(2 Cr) Constitution of India 6 Credits	--	22	
	Cum. Cr.	08	08	08	04	04	12	00	44	
Exit option: UG Certificate in Commerce on completion of 44 Credits and additional 4 credits from NSQF/ Internship										

2 (5.0)	III	DSC201 (4 Cr) DSC202(4 Cr) 8 Credits		DSM201(2 Cr) 2 Credits	-----	GE/OE201(2Cr)) 2 Credits	SEC201(2 Cr) 2 Credits	AECENG201(2Cr) AECMIL201(2Cr) (Hin,Mar,Kan,Pal,etc) 4 Credits	FP201(2Cr) CC201 (2 Cr) (NCC/NSS/Sports/Cultu re/HealthWellness/Yoga Education/Fitness) 4 Credits	22	
	IV	DSC251 (4 Cr) DSC252(4 Cr) 8 Credits		DSM251(2 Cr) 2 Credits	-----	GE/OE251(2Cr) 2 Credits	VSC251(2 Cr) 2 Credits	AECENG251(2Cr) AECMIL251(2Cr) (Hin,Mar,Kan,Pal,etc) VEC251 (2 Cr) Environmental Studies 6 Credits	CC2512Cr) (NCC/NSS/Sports/Culture/ HealthWellness/ Yoga Education /Fitness) 2 Credits	22	
	Cum .Cr.	24		12	08	08	08	22	06	88	
Exit option: UG Diploma in Commerce on completion of 88 credits and additional 4credits NSQF/internship											
3 (5.5)	V	DSC301(4Cr) DSC302(4 Cr) DSC303(4 Cr) 12 Credits	DSE301 (4cr) 4 Credits	-----	---	-----	VSC301(4Cr) 4 Credits	-----	FP301(2 Cr) (FP/CS) 2 Credits	22	
	VI	DSC351(4 Cr) DSC352(4 Cr) DSC353(4 Cr) 12 Credits	DSE351 (4cr) 4Credits	--	-----	--	VSC351(2 Cr) 2 Credits	-----	OJT351 (4 Cr) 4 Credits	22	
	Cum .Cr.	56		12	08	08	14	22	12	132	132
Exit option: Bachelor in Commerce											



4 (6.0)	VII	DSC401(4Cr) DSC402(4Cr) DSC403(4Cr) DSC404(2Cr) 14 Credits	DSE401 (4cr) 4 Credits	Research Methodology RM401(4cr)  4 Credits		--	--	--	--	22	
	VIII	DSC451(4Cr) DSC452(4Cr) DSC453(4Cr) DSC454(2Cr) 14 Credits	DSE451 (4cr) 4 Credits	--		--	--	--	OJT451(4Cr)  4 Credits	22	
Total Credits		Major =92		Minor: 12+4 RM=16	08	GE/OE =08	V-08+S- 06=14	AEC(ENG+MIL)-16+ VEC-4 +IKS-2)=22	(CC-04+FP/CEP - 04+OJT-08)=16	176	176
Exit option: B.Com. Honors											
4 (6.0)	VII	DSC401(4Cr) DSC402(4Cr) DSC404(2Cr) 10 Credits	DSE401 (4cr) 4 Credits	Research Methodology RM401(4cr)  4 Credits	--	--	--	--	Research Project (Field Work/Survey) RP401(4Cr) 4 Credits	22	44
	VIII	DSC451(4Cr) DSC452(4Cr) DSC454(2Cr) 10 Credits	DSE451 (4cr) 4 Credits	---	--	--	--	--	Research Project/Dissertation RP451(8Cr) 8 Credits	22	
Total Credits		Major=84		Minor: 12+4 RM=16	08	GE/OE =08	V-08+S- 06=14	AEC(ENG+MIL)16+ VEC-4+IKS-2)=22	(CC-04+FP/CEP- 04+ OJT-04+RP-12)=24	176	
Exit option: B.Com. Honors with Research											
<div>1. <b>DSC:</b> Department/Discipline Specific Core(Major) (92/84) 2. <b>DSE:</b> Department/ Discipline Specific Elective (Major)(16) 3. <b>DSM:</b> Discipline Specific Minor (20) 4. <b>GE/OE:</b> Generic/Open Elective (08) 5. <b>VSEC:</b> Vocational Skill and Skill Enhancement Course 6. <b>VSC:</b> Vocational Skill Courses (08) 7. <b>SEC:</b> Skill Enhancement Courses (06) 8. <b>AEC:</b> Ability Enhancement courses(08)</div>						<div>9. <b>MIL:</b> Modern Indian languages (08) 10.<b>IKS:</b> Indian Knowledge System (02) 11.<b>VEC:</b> Value Education Courses (04) 12.<b>OJT:</b> On Job Training:(Internship/Apprenticeship) (08) 13.<b>FP/ CS:</b> Field Projects/ Case Study (04) 14.<b>CC:</b> Co-Curricular Courses(04) 15.<b>RP:</b> Research Project/Dissertation (12) 16.<b>RM:</b> Research Methodology(04)</div>					

**B.Com. I Year: Semester I (Level 4.5)**  
w.e.f. Academic Year 2024 – 2025 (As per NEP-2020)

**Teaching Scheme**

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Opt.1 Discipline Specific Core (DSC)Major	CBKNCT1101	Banking Accounting-I	04	--	04	--	04
Opt.2 Discipline Specific Minor 1(DSM)	CBKNMT1101	Economics of Banking-I	04	--	04	--	04
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1102	Business Statistics	04	-	04	-	04
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1101	Business Communication	02	-	02	-	02
	CCOMGE1102	Accounting for Everyone					
Skill Enhancement Course-SEC (Any one)	CCOMSC1101	Application of IT in Business	02	--	02	--	02
	CCOMSC1102	Advertising Skills					
	CCOMSC11XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	02	--	02	--	02
	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CCOMAC11XX	UGC-Vocational Courses(For Approved Colleges)					
Indian Knowledge System (IKS)	--	Indian Knowledge System	02	--	02	--	02
Total			22	00	22	00	22

NOTE: The Syllabus, Teaching Scheme and Evaluation Scheme of Ability Enhancement Courses (AEC) and Indian Knowledge System (IKS) will be the same across the all faculties.

**B.Com. I Year: Semester I (Level 4.5)**  
**w.e.f. Academic Year 2024 – 2025 (As per NEP-2020)**  
**Examination Scheme**

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Exam.)	CA (Continuous Assessment)	ESE (End of Semester Exam.)	
Opt.1 Discipline Specific Core (DSC)Major	CBKNCT1101	Banking Accounting-I	20	80	-	--	100
Opt.2 Discipline Specific Minor 1(DSM)	CBKNMT1101	Economics of Banking-I	20	80	-	--	100
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1102	Business Statistics	20	80	-	-	100
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1101	Business Communication	10	40	-	-	50
	CCOMGE1102	Accounting for Everyone					
Skill Enhancement Course (SEC) (Any one)	CCOMSC1101	Application of IT in Business	10	40	-	--	50
	CCOMSC1102	Advertising Skills					
	CCOMSC11XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	10	40	-	--	50
	--	Modern Indian Language (MIL) OR	10	40	-	--	50
	CCOMAC11XX	UGC-Vocational Courses(For Approved Colleges)					
Indian Knowledge System (IKS)	--	Indian Knowledge System	10	40	-	--	50
Total			110	440	00	00	550

**NOTE:**

1. Learner must pass (with minimum 40%marks) separately in CA and ESE
- 2.1 Credit = 25 Marks, Weekly 1 hour (60 min.) for Theory & 2 hours (120 min.) for practical.

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

**Teaching Scheme**

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
<b>Opt.1 Discipline Specific Core (DSC)Major</b>	<b>CBKNCT1151</b>	<b>Banking Accounting-II</b>	<b>04</b>	<b>--</b>	<b>04</b>	<b>--</b>	<b>04</b>
<b>Opt.2 Discipline Specific Minor 1(DSM)</b>	<b>CBKNMT1151</b>	<b>Economics of Banking-II</b>	<b>04</b>	<b>--</b>	<b>04</b>	<b>--</b>	<b>04</b>
<b>Opt.3 Discipline Specific Minor 2(DSM)</b>	<b>CCOMMT1152</b>	<b>Business Statistics and Mathematics</b>	<b>04</b>	<b>-</b>	<b>04</b>	<b>-</b>	<b>04</b>
<b>Generic Elective 2 (Only Students of other Disciplines can opt anyone)</b>	<b>CCOMGE1151</b>	<b>Fundamentals of Entrepreneurship</b>	<b>02</b>	<b>-</b>	<b>02</b>	<b>-</b>	<b>02</b>
	<b>CCOMGE1152</b>	<b>Principles of Banking</b>					
<b>Skill Enhancement Course(SEC) (Any one)</b>	<b>CCOMSC1151</b>	<b>Computerized Accounting-Tally</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
	<b>CCOMSC1152</b>	<b>Salesmanship Skills</b>					
	<b>CCOMSC11XX</b>	<b>UGC-Vocational Courses(For Approved Colleges)</b>					
	<b>--</b>	<b>SWAYAM/NPTEL</b>					
<b>Ability Enhancement Course (AEC)</b>	<b>--</b>	<b>Compulsory English</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
	<b>--</b>	<b>Modern Indian Language (MIL) OR</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
	<b>CCOMAC11XX</b>	<b>UGC-Vocational Courses(For Approved Colleges)</b>					
<b>Value Education Courses (VEC)</b>	<b>--</b>	<b>Constitution of India</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>	<b>02</b>
<b>Total</b>			<b>22</b>	<b>00</b>	<b>22</b>	<b>00</b>	<b>22</b>

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

**B.Com. I Year: Semester II (Level 4.5)**  
**w.e.f. Academic Year 2024 – 2025 (As per NEP-2020)**  
**Examination Scheme**

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
<b>Opt.1 Discipline Specific Core (DSC)Major</b>	<b>CBKNCT1151</b>	<b>Banking Accounting-II</b>	<b>20</b>	<b>80</b>	<b>-</b>	<b>--</b>	<b>100</b>
<b>Opt.2 Discipline Specific Minor 1(DSM)</b>	<b>CBKNMT1151</b>	<b>Economics of Banking-II</b>	<b>20</b>	<b>80</b>	<b>-</b>	<b>--</b>	<b>100</b>
<b>Opt.3 Discipline Specific Minor 2(DSM)</b>	<b>CCOMMT1152</b>	<b>Business Statistics and Mathematics</b>	<b>20</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Generic Elective 2 (Only Students of other Disciplines can opt anyone)</b>	<b>CCOMGE1151</b>	<b>Fundamentals of Entrepreneurship</b>	<b>10</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>50</b>
	<b>CCOMGE1152</b>	<b>Principles of Banking</b>					
<b>Skill Enhancement Course(SEC) (Any one)</b>	<b>CCOMSC1151</b>	<b>Computerized Accounting-Tally</b>	<b>10</b>	<b>40</b>	<b>-</b>	<b>--</b>	<b>50</b>
	<b>CCOMSC1152</b>	<b>Salesmanship Skills</b>					
	<b>CCOMSC11XX</b>	<b>UGC-Vocational Courses(For Approved Colleges)</b>					
	<b>--</b>	<b>SWAYAM/NPTEL</b>					
<b>Ability Enhancement Course (AEC)</b>	<b>--</b>	<b>Compulsory English</b>	<b>10</b>	<b>40</b>	<b>-</b>	<b>--</b>	<b>50</b>
	<b>--</b>	<b>Modern Indian Language (MIL) OR</b>	<b>10</b>	<b>40</b>	<b>-</b>	<b>--</b>	<b>50</b>
	<b>CCOMAC11XX</b>	<b>UGC-Vocational Courses(For Approved Colleges)</b>					
<b>Value Education Courses (VEC)</b>	<b>--</b>	<b>Constitution of India</b>	<b>10</b>	<b>40</b>	<b>-</b>	<b>--</b>	<b>50</b>
<b>Total</b>			<b>110</b>	<b>440</b>	<b>00</b>	<b>00</b>	<b>550</b>

**NOTE:**

- 1. Learner must pass (with minimum 40%marks) separately in CA and ESE**
- 2. 1 Credit = 25 Marks, Weekly 1 hour (60 min.) for Theory & 2 hours (120 min.) for practical.**

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



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

**BACHELOR OF COMMERCE  
IN  
BANKING**

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

**Effective from Academic Year 2024 – 2025  
(As per NEP-2020)**





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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2024 – 2025 (As per NEP-2020)**

**Course Title: Banking Accounting-I**

**Discipline Specific Core (DSC) Major**

**Course Code: CBKNCT1101**

<b>Course prerequisites:</b>	Students are expected to have: <ul style="list-style-type: none"> <li>Basic knowledge of <b>commerce and financial terms</b></li> <li>Introductory understanding of <b>business transactions</b></li> <li>A general idea about <b>banking operations</b> (optional but helpful)</li> </ul>
<b>Course Objectives</b>	To Understand the role of <b>accounting in the banking sector</b> .
	To Learn basic principles of <b>double-entry bookkeeping</b> as applied in banks.
	To Prepare and interpret <b>Bank Reconciliation Statements</b> .
	To Record various <b>banking transactions</b> accurately.
<b>Course Outcomes</b>	Explain the fundamentals of accounting and its application in banking operations.
	Prepare and analyze Bank Reconciliation Statements and explain their importance
	Accurately record banking transactions including cheques, bills of exchange, and deposits
	Apply accounting knowledge to real-life banking scenarios such as overdrafts, dishonoured cheques, and interest accounting.

**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)			
<b>04</b>	--	<b>60</b>	--	<b>10</b>	<b>10</b>	<b>20</b>	<b>80</b>	--	<b>100</b>

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Banking and Accounting</b>	<b>10</b>
	<b>1.1</b>	Meaning and functions of banks, Types of banks (Commercial, Cooperative, Central Bank, etc.)	
	<b>1.2</b>	Importance of accounting in banks, Basic accounting terms: assets, liabilities, capital, income, expenses	
	<b>1.3</b>	Introduction to Double Entry System	
	<b>1.4</b>	Journal entries and ledger posting	
<b>2.0</b>		<b>Bank Reconciliation Statement (BRS)</b>	<b>12</b>
	<b>2.1</b>	Need and importance of BRS	
	<b>2.2</b>	Causes of differences between Cash Book and Pass Book	
	<b>2.3</b>	Procedure for preparing Bank Reconciliation Statement	
	<b>2.4</b>	Solved examples (with missing figures and adjustments)	

<b>3.0</b>		<b>Accounting for Bills of Exchange</b>	<b>08</b>
	<b>3.1</b>	Meaning and features of Bills of Exchange	
	<b>3.2</b>	Promissory Notes vs. Bills of Exchange	
	<b>3.3</b>	Parties involved and their roles	
	<b>3.4</b>	Journal entries in the books of drawer and drawee	
<b>4.0</b>		<b>Accounting for Banking Transactions</b>	<b>15</b>
	<b>4.1</b>	Deposit and withdrawal entries, Cash and cheque transactions	
	<b>4.2</b>	Dishonoured cheques, Interest on deposits and loans.	
	<b>4.3</b>	Bank overdraft and its accounting	
	<b>4.4</b>	Practical problems on banking transactions	
<b>5.0</b>		<b>Final Accounts of a Banking Institution (Introduction)</b>	<b>15</b>
	<b>5.1</b>	Overview of final accounts	
	<b>5.2</b>	Simple Profit & Loss Account format for banks	
	<b>5.3</b>	Basic understanding of Balance Sheet items (assets & liabilities)	
	<b>5.4</b>	Introduction to Reserve Funds, Provisions, and Interest Income	
		<b>Total</b>	<b>60</b>

**Books for References:**

**01) Principles and Practice of Accounting – R.L. Gupta & V.K. Gupta.**

**02) Basic Financial Accounting – T.S. Grewal.**

**03) Banking Theory, Law & Practice – Gordon & Natarajan.**

**04) Fundamentals of Accounting – P.C. Tulsian**

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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2024 – 2025 (As per NEP-2020)**

**Course Title: Economics of Banking-I**

**Discipline Specific Minor 1 (DSM)**

**Course Code: CBKNMT1101**

<b>Course Prerequisites:</b>	Students should have basic knowledge of: <ul style="list-style-type: none"> <li><b>Fundamentals of Economics</b> (Micro and Macro)</li> <li><b>Basic Banking Concepts</b> (types of banks, functions, money, and credit)</li> <li><b>Financial System Overview</b> (commercial banks, RBI, markets)</li> </ul>
<b>Course Objectives:</b>	To Introduce students to the <b>economic framework</b> within which the banking system operates.
	To Explain the <b>role of money, credit creation, and interest rate mechanisms</b> in the economy.
	To Understand the impact of <b>monetary policy</b> and the regulatory environment on the banking sector.
	To Analyze how banks act as <b>financial intermediaries</b> and assess their <b>efficiency and risk management</b> practices.
	To Provide insights into <b>banking sector reforms</b> , globalization, and the evolving landscape of <b>digital banking</b> .
<b>Course Outcomes:</b>	Describe the evolution, structure, and economic functions of the banking system.
	Explain how banks create credit and how money and interest function in economic activity.
	Analyze the tools and objectives of monetary policy and its effects on banking operations.
	Evaluate the role of banks as financial intermediaries and understand banking efficiency and risk management.
	Discuss banking reforms in India, the impact of globalization, and the role of technology in modern banking.

**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)			
<b>04</b>	<b>--</b>	<b>60</b>	<b>--</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>80</b>	<b>--</b>	<b>100</b>

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
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<b>1.0</b>		<b>Introduction to Banking and Economic Functions</b>	<b>12</b>
	<b>1.1</b>	Meaning and Evolution of Banking	
	<b>1.2</b>	Functions of Commercial and Central Banks	
	<b>1.3</b>	Economic Role of Banks in Capital Formation and Economic Growth	
	<b>1.4</b>	Structure of the Indian Banking System	
<b>2.0</b>		<b>Money, Credit, and Interest</b>	<b>13</b>
	<b>2.1</b>	Meaning and Functions of Money	
	<b>2.2</b>	Creation of Credit by Commercial Banks	
	<b>2.3</b>	Concept of Liquidity and Profitability in Banking	
	<b>2.4</b>	Theories of Interest Rates (Classical, Keynesian)	
<b>3.0</b>		<b>Monetary Policy and Banking</b>	<b>13</b>
	<b>3.1</b>	Objectives of Monetary Policy	
	<b>3.2</b>	Tools of Monetary Policy (CRR, SLR, Repo, Reverse Repo)	
	<b>3.3</b>	Role of RBI in Monetary Regulation	
	<b>3.4</b>	Impact of Monetary Policy on Inflation, Employment, and Banking Operations	
<b>4.0</b>		<b>Financial Intermediation and Banking Efficiency</b>	<b>12</b>
	<b>4.1</b>	Role of Banks as Financial Intermediaries	
	<b>4.2</b>	Cost and Revenue Structure of Banks	
	<b>4.3</b>	Measures of Bank Efficiency and Productivity	
	<b>4.4</b>	Risk Management in Banking (Credit Risk, Liquidity Risk)	
<b>5.0</b>		<b>Banking Reforms and Globalization</b>	<b>10</b>
	<b>5.1</b>	Banking Sector Reforms in India (Narasimham Committee I & II)	
	<b>5.2</b>	Liberalization, Privatization, and Globalization (LPG) impact on Banking	
	<b>5.3</b>	Non-Performing Assets (NPAs) and their Economic Impact	
	<b>5.4</b>	Role of Technology and Digital Banking in Economic Development	
		<b>Total</b>	<b>60 Hrs</b>

### Reference Books:

- 01) Money, Banking and International Trade – M.L. Jhingan
- 02) Banking Theory and Practice – K.C. Shekhar & Lekshmy Shekhar
- 03) Indian Economy – Ramesh Singh (Chapters on banking reforms)
- 04) Financial Institutions and Markets – L.M. Bhole
- 05) Economics of Money, Banking and Financial Markets – Frederic S. Mishkin (for advanced learners)

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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2024 – 2025 (As per NEP-2020)**

**Course Title: Business Statistics**

**Discipline Specific Minor 2 (DSM)**

**Course Code: CCOMMT1102**

<b>Course Prerequisites:</b>	Basic knowledge of statistics, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To make the students be acquainted with the basic principles of statistics as are applicable in business.</li> <li>2. To enable students to understand the types of data and its uses in business operations.</li> <li>3. To make students understand the measures of central tendencies in statistics and its application in solving business problems.</li> <li>4. To make students understand the measures of dispersion and its application in business operations.</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Students will be acquainted with the basic principles and utility of statistics in business operations.</li> <li>2. Students will be able to upgrade their skills of presentation and interpretation of data with the help of tables, charts and diagrams etc.</li> <li>3. Students will be able to utilize the basic concepts of central tendencies in different business operations.</li> <li>4. Students will be able to apply different measures of dispersion in business operations.</li> </ol>

**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 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		<b>Introduction to Business Statistics</b>	10
	1.1	Introduction, definitions of statistics, origin and history of statistics;	
	1.2	Nature, scope and limitations of statistics;	
	1.3	Importance of Business Statistics;	
	1.4	Concept of data, types of data-Primary and Secondary data, tools of primary data collection-Questionnaire, schedules, and interview.	
2.0		<b>Presentation of Data by Diagrams and Graphs</b>	12
	2.1	Introduction, data presentation techniques;	
	2.2	Objects o diagram, rules and importance of diagrammatic presentation; types of diagrams and limitations of diagrams	
	2.3	Graphs-Introduction, types of graphs and usage of graphs.	

<b>3.0</b>		<b>Measures of Central Tendency</b>	
	<b>3.1</b>	Meaning and concept of central tendency, averages;	<b>14</b>
	<b>3.2</b>	Mean- definition, merits and demerits of mean, arithmetic mean, combined mean;	
	<b>3.3</b>	Positional averages- Median- definition, merits and demerits of median;	
	<b>3.4</b>	Mode- definition, merits and demerits of mode; Numerical problems on Mean, Median and Mode.	
<b>4.0</b>		<b>Measures of Dispersion</b>	
	<b>4.1</b>	Meaning and concepts of dispersion;	<b>12</b>
	<b>4.2</b>	Quartile deviation, meaning and definition, coefficient of quartile deviation;	
	<b>4.3</b>	Mean deviation, Meaning, Definitions and coefficient of Mean deviation;	
	<b>4.4</b>	Standard deviation, meaning, definition and co-efficient of standard deviation; Skewness-meaning and definition- Numerical problems.	
<b>5.0</b>		<b>Correlation Analysis</b>	<b>12</b>
	<b>5.1</b>	Meaning, definition & types of correlation; Variables, types of variables;	
	<b>5.2</b>	Karl Pearson's Coefficient of correlation;	
	<b>5.3</b>	Probable error;	
	<b>5.4</b>	Numerical Problems.	
		<b>Total</b>	<b>60 Hrs</b>

#### Reference Books:

- 1) S.C. Gupta, Fundamentals of Statistics, 10<sup>th</sup> Edition, Himalaya Publishing House, New Delhi, 2022
- 2) Dr. B.N. Gupta, Business Statistics, 1<sup>st</sup> Edition, Sahitya Bhavan Publishing House, Agra, 2022
- 3) S.C. Gupta and Indra Gupta, Business Statistics, Himalaya Publishing House, 2<sup>nd</sup> Edition, 2013
- 4) S.M. Shukla and S.P. Sahai, Business Statistics, 1<sup>st</sup> Edition, Sahitya Bhavan Publishing House, Agra, 2023.
- 5) Dr. Maroti Kachave & Dr. Ashok Kalam, Business Statistics, 1<sup>st</sup> Edition, Suman Publication, Latur, 2021.
- 6) Dr. Maroti Kachave, Business Statistics, Kailas Publication, Ch. Sambhajinagar, Edition-I, 2024
- 7) Dr C K Harnawale, Dr R B Rampure and Dr Rajesh Goje: Business Statistics and Mathematics , NEWMAN Publication
- 8) डॉ. बी. जी. खटाळ, सांख्यिकी पद्धती, प्रशांत Publication, जळगाव

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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Business Communication-I**

(Generic/Open Elective)

**Course Code: CCOMGE1101**

<b>Course Prerequisites:</b>	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To improve Speaking, Writing & Interview skills of students.
	2. To make able the students to develop personality & communication skills.
	3. To make able the students to apply various communication principles as are applicable in communication skills in Business.
	4. To make able the students aware about use of modern technics of communication
<b>Course Outcomes:</b>	1. Students will be acquainted with the principles of communication as are applicable in communication skills in Business.
	2. Students will be able to adequate knowledge about good communication in business.
	3. Students will be able to write letters, to face the interviews and to deliver the good speech in business field.
	4. Students will be able to adequate knowledge about modern technics of communication

**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
<b>1.0</b>		<b>Introduction to Business Communication</b>	<b>08</b>
	<b>1.1</b>	Meaning and Definitions of Communication; Communication Process: Stages in Communication Process	
	<b>1.2</b>	Meaning and Definitions of Business Communication	
	<b>1.3</b>	Importance of Business Communication	
	<b>1.4</b>	Stages in communication Process, SWOC analysis	
<b>2.0</b>		<b>Effective Business Communication</b>	
	<b>2.1</b>	Definition of Effective Business Communication,	
	<b>2.2</b>	Need of Effective Communication	

	<b>2.3</b>	Barriers of Communication & solution to avoid Barriers	<b>08</b>
	<b>2.4</b>	Principles of Effective Business Communication	
<b>3.0</b>		<b>Types of Communication</b>	<b>08</b>
	<b>3.1</b>	Types of Communication: Oral & Written Communication	
	<b>3.2</b>	Distinction between written and oral communication.	
	<b>3.3</b>	Preparation of Job Application and Job Interview	
	<b>3.4</b>	Guidelines for: Speech, Group Discussion, Seminar & Mock Interview	<b>06</b>
<b>4.0</b>		<b>Modern Tele Communication</b>	
	<b>4.1</b>	Modern Tele Communication: Telephone, E-Mailing, Tele-Conferencing, Faxes etc.	
	<b>4.2</b>	Mobile Phone Conversation,	
	<b>4.3</b>	Video Conferencing	
	<b>4.4</b>	Merits & Demerits of Modern media of Communication	
		<b>Total</b>	<b>30 hrs</b>

#### **ReferenceBooks:**

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

#### **Continuous 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 Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2024 – 2025 (As per NEP-2020)**

**Course Title: Accounting for Everyone**  
(Generic/Open Elective)

**Course Code: CCOMGE1102**

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

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	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.	Topics	Teaching Hours
<b>1.0</b>		<b>Introduction to Accounting</b>	<b>05</b>
	1.1	Accounting: Meaning, Definitions. Scope, Steps,	
	1.2	Functions and Objectives of Accounting; Book-Keeping	
	1.3	Double Entry System - Advantages, Factors common to every business, Types of accounts and Accounting Rules	
<b>2.0</b>		<b>Journal and Subsidiary Books</b>	<b>08</b>
	2.1	Journal and Subsidiary Books - Meaning and Definitions	
	2.2	Preparation of Journal	
	2.3	Preparation of Subsidiary Books.	
<b>3.0</b>		<b>Ledger and Trial Balance</b>	<b>08</b>
	3.1	Ledger- Meaning and Definitions of Ledger, Distinguish between Journal and Ledger,	

	3.2	Preparation of Ledger.	
	3.3	Trial Balance- Meaning and Definition of Trial Balance, Classification of Errors, Preparation of Trial Balance	
<b>4.0</b>		<b>Final Accounts of Sole Trading Concern</b>	<b>09</b>
	4.1	Final Accounts: Trading and Profit & Loss Account- Meaning and Definitions, Purpose and Specimen Form Trading and Profit & Loss Account of Sole Trading Concern (Proprietor)	
	4.2	Final Accounts: Balance Sheet- Meaning, Purpose, Specimen Format, Classification of Assets and Liabilities	
	4.3	Preparation of Final Accounts: Practical Problems and Solution of Final Accounts.	
<b>Total</b>			<b>30</b>

### Reference Books:

1. Gupta R.L. and Radhaswamy M: Financial Accounting: Sultan Chand and sons, New Delhi.
2. Shukla M.S. Garewal T.S. and Gupta S.C.; Advanced Accounts S.Chand and Co.New Delhi.
3. Mishra A.K.; Financial Accounting: Sahitya Bhavan Publisher and Distributors.
4. B.S. Raman, Financial Accounting: United Publisher, Manglore.
5. Jain & Narang; Jain Advanced Accounts: Books Agency 18<sup>th</sup> Edition Reprint.
6. S.AnilKumar,V. Rajeshkumar and Mariappa; Financial Accounting: Himalaya Publishing House.
7. H.R.Kotalwar, Advanced Accounting: Discovery Publication, Latur.
8. S.N.Maheshwari and S.K.Maheshwari; Financial Accounting: Vikas Publishing House, New Delhi 6<sup>th</sup> Edition.
9. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32<sup>nd</sup> Edition.

### Continuous 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 Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

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

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1101**

<b>Course Prerequisites:</b>	Basic knowledge of the computer. Computer lab with LAN and Internet.
<b>Course Objectives:</b>	1. To develop awareness about computer
	2. To know the recent advances in the Information technology field
	3. To develop knowledge about Information Technology
<b>Course Outcomes:</b>	1. Students will be acquired basic knowledge on the components of the computer
	2. Students will be acquired knowledge on types of emerging technologies
	3. Students will be performed operations using word processing, spreadsheet and presentation tools

**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		<b>Introduction to Information Technology</b>	07
	1.1	Introduction, Concept of Data, Information and Knowledge, Meaning and definition of information technology, components of information technology, IT applications in business.	
	1.2	Definition and Characteristics of Computers, Block diagram of computer, Components of a Computer System, Types of computers.	
	1.3	Types of Memory: Primary Memory, Secondary Memory, Types of Programming Languages: Machine Language, Assembly Languages and High-Level Languages, Input and Output Devices	
2.0		<b>Word Processing</b>	08
	2.1	Introduction to word Processing; Word processing concepts, Features of MS Word.	
	2.2	Working with word document, opening an existing document, creating a new document; Saving a document, selecting text, editing text, moving text, deleting text, Inserting text.	

	<b>2.3</b>	Formatting document: Formatting text, Finding and replacing text, Headers & Footers, Borders and Shading, Multiple Columns, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup, Page Numbers.	
<b>3.0</b>		<b>MS Excel</b>	<b>08</b>
	<b>3.1</b>	Introduction, Basic Concepts of Spreadsheet, Features of Spreadsheet, Advantages of Electronic Spreadsheet, Structure of worksheet and its usage in commercial applications	
	<b>3.2</b>	Creating and editing a work book, saving a work book, Creating, and editing worksheet, Entering and Edit data into worksheet, Menus and Toolbars, Keyboard shortcuts	
	<b>3.3</b>	Basic text and cell formatting – Basic arithmetic calculation - Special paste - Freeze pane - Auto completion of series - Sort and filter – Creating a Chart, Types of Charts in MS-Excel.	
<b>4.0</b>		<b>MS PowerPoint</b>	<b>07</b>
	<b>4.1</b>	Introduction, Features of MS PowerPoint, Elements of Presentation, Presentation in Business with Power Point	
	<b>4.2</b>	Creation of Slides, Text and Formats, adding Objects, Movies, Art, Sound and Animation, Making the presentation template.	
	<b>4.3</b>	Styles of Presentation and linking Procedures, Slides Colour Scheme, background, Custom Animation, Slide Transition, Slide Show	
		<b>Total</b>	<b>30 Hrs</b>

### Reference Books:

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

### Continuous Assessment (CA):

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 Q.2 to Q.6) carrying 10 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. I Year: Semester I (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2024 – 2025 (As per NEP-2020)**

**Course Title: Advertising Skills**

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1102**

<b>Course Prerequisites:</b>	Basic knowledge of marketing and advertising, observation skills, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make students familiar with different advertising skills.
	2. To enable students to understand the different advertising media.
	3. To make students understand the different advertisement techniques and elements of advertising budget.
	4. To introduce students with modern methods of advertising.
<b>Course Outcomes:</b>	1. Students will understand the core concept of advertising and its significance in sales promotion.
	2. Students will get knowledge about advertising media and its application.
	3. Students will be able to understand the different techniques of advertising and advertising budgets.
	4. Students will be acquainted with the different modern trends in advertising.

**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		<b>Introduction to Advertising</b>	07
	1.1	Introduction, Meaning, concept and definitions of advertising;	
	1.2	Need and significance of advertising;	
	1.3	Types of advertising, impact of advertising on customers and sales;	
2.0		<b>Advertising Media</b>	07
	2.1	Meaning and concept of advertising media;	
	2.2	Different types of advertising media, media planning;	
	2.3	Impact of advertising agencies, their role and relationship with clients.	
3.0		<b>Advertising Techniques and Advertising Budget</b>	08

	<b>3.1</b>	Advertising message, preparation of advertising message;	
	<b>3.2</b>	Elements of advertising copy, broadcast copy, copy for direct mail;	
	<b>3.3</b>	Advertising budget, factors affecting on advertising expenditure	
<b>4.0</b>		<b>Modern Trends in Advertising</b>	
	<b>4.1</b>	Advertising through emails, social media advertising;	
	<b>4.2</b>	Video advertising, personalized advertising, display advertising;	
	<b>4.3</b>	Significance and Benefits of online advertising	
		<b>Total</b>	<b>30 Hrs</b>

### **Reference Books:**

1. William D. Wells, Sandra Moriarty, Nancy Mitchell, Charles Wood, Advertising and IMC Principles and Practice, 11<sup>th</sup> Edition, Pearson Publication, 2021
2. Aleksej Heinze, Ana Cruz, Gordon Fletcher, Tahir Rashid, Digital and Social Media Marketing (e-book), Taylor and Francis Publisher, 2016
3. S.A. Chunawalla, Advertising, Sales and Promotion Management, Himalaya Publication, 6<sup>th</sup> Revised Edition, New Delhi, 2015
4. P. Saravanel & S. Sumathi, Advertising and Salesmanship, 1<sup>st</sup> Edition, Margham Publication, Chennai, 2010
5. N.K. Sahni & Meenu Gupta, Advertising and Sales Management Text & Cases, 1<sup>st</sup> Edition, Kalyani Publishers, Ludhiana, 2015

### **Continuous Assessment (CA):**

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 Q.2 to Q.6) carrying 10 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. I Year: Semester I (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

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

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

**Skill Enhancement Course (SEC)**

**Course Code:CCOMSC1103**

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

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

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits 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
<b>1.0</b>		<b>Introduction to Income Tax</b>	<b>07</b>
	<b>1.1</b>	Basic Concept of Income Tax, Important Terms of Income Tax Act.	
	<b>1.2</b>	Concept of Previous Year & Assessment Year	
	<b>1.3</b>	Exempted Incomes under Section 10	
<b>2.0</b>		<b>Residential Status &amp; Scope of Total Income</b>	

	<b>2.1</b>	Meaning of Residential Status	<b>06</b>
	<b>2.2</b>	Determination of Residential Status of Individual, HUF, Firm, and Company	
	<b>2.3</b>	Scope of Total Income on the basis of Residential Status	
<b>3.0</b>		<b>Income from Salary</b>	<b>10</b>
	<b>3.1</b>	Salary, Allowances and Perquisites: Meaning and Concept	
	<b>3.2</b>	Allowances: Taxable Allowances, Partly Taxable Allowance and Exempted Allowances	
	<b>3.3</b>	Perquisites: Rent Free Accommodation, Free Meal and Motor Car, Numerical Problems on Income from Salary with Deductions Section 16	
<b>4.0</b>		<b>Income from House Property</b>	<b>07</b>
	<b>4.1</b>	Basis of Charge & Conditions for Chargeability of House Property Income	
	<b>4.2</b>	Income from House Property Situated outside India	
	<b>4.3</b>	Computation of Income from House Property with Deductions u/s 24	
		<b>Total</b>	<b>30 Hours</b>

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

**Reference Books:**

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

**Continuous Assessment (CA):**

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 Q.2 to Q.6) carrying 10 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. I Year: Semester I (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

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

UGC Vocational Course- Foreign Trade

Skill Enhancement Course (SEC)

**Course Code: CCOMSC1104**

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

<b>Course Prerequisites:</b>	Basic knowledge of Foreign Trade, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students be acquainted with Meaning of Foreign Trade.
	2. To make the students be acquainted to various nature foreign trade
	3. To make students able to compare difference between domestic & international trade
	4. To make students able to understand the importance of Tariff & Non-Tariff barriers
	5. To make able the students to apply Trade policies
<b>Course Outcomes:</b>	1. The students will be acquainted with meaning of Trade
	2. The students will be acquainted with various types of Trade
	3. The students will able to get knowledge of foreign exchange
	4. The students will be able to understand the Components of Balance of Payment
	5. The students will able to get knowledge of MNC's

**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

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction to Foreign Trade</b>	<b>07</b>
	1.1	Introduction and Meaning of Trade	
	1.2	Nature of Foreign Trade	

	<b>1.3</b>	Difference Between Domestic & International Trade	
<b>2.0</b>		<b>Trade Policies and Balance of Payment</b>	<b>08</b>
	<b>2.1</b>	New Foreign Trade Policy & Its Objectives	
	<b>2.2</b>	Major Problems of India's Export Sector	
	<b>2.3</b>	Meaning & Components of Balance of Payment	
<b>3.0</b>		<b>Tariff and Non-Tariff Barrier</b>	<b>08</b>
	3.1	<b>Types of Tariff and Non-tariff Barrier</b>	
	3.2	<b>Quotas- Its Classifications</b>	
	3.3	<b>Foreign Exchange Management</b>	
<b>4.0</b>		<b>Multinational Corporations</b>	<b>07</b>
	4.1	<b>Meaning &amp; Features of MNC's</b>	
	4.2	<b>Advantages &amp; Disadvantages of MNC's</b>	
	4.3	<b>Meaning &amp; Features of LDC's</b>	
		<b>Total</b>	<b>30 Hours</b>

#### **Reference Books:**

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

#### **Continuous Assessment (CA):**

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 Q.2 to Q.6) carrying 10 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. I Year: Semester I (Level 4.5)

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Basics of Computer Fundamentals (UGCCA-I)**

UGC Vocational Course- Computer Application

Skill Enhancement Course (SEC)

**Course Code: CCOMSC1105**

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

<b>Course Prerequisites:</b>	Basic Familiarity with using a computer and navigating the Internet
<b>Course Objectives:</b>	1. To enhance the computer literacy among the students
	2. To gain the basic knowledge of computer and its peripherals
	3. To gain Students knowledge of Internet
	4. To know the students about networking
	5. To know the students about programming language
<b>Course Outcomes:</b>	1. The Students will understand the concept of Input and Output Devices
	2. The Students will Learn basic of operating system
	3. The students will able to get knowledge of Computer System
	4. The students will be able to perform basic operations on computer
	5. The students will able to learn basic Concepts of internet

### 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 Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		Fundamentals of computer systems	07
	1.1	Basic Structure of Computer System	

	<b>1.2</b>	Classification of Computer (micro, mainframe, Super, Workstation)	
	<b>1.3</b>	Types of Programming Language (High, Assembly, Machine)	
<b>2.0</b>		<b>I/O Devices and Memory</b>	
	<b>2.1</b>	Input devices (Keyboard, Mouse, Joystick, Barcode Reader)	<b>08</b>
	<b>2.2</b>	Output devices (Monitor, Projector, Printer, Speaker)	
	<b>2.3</b>	Types of Memory (Primary & Secondary)	
<b>3.0</b>		<b>Operating System</b>	
	<b>3.1</b>	What is Windows OS	<b>08</b>
	<b>3.2</b>	GUI & Windows Concepts – Toolbars, Menu, Title,	
	<b>3.3</b>	File Manager	
<b>4.0</b>		<b>Internet</b>	
	<b>4.1</b>	Types of Networks	<b>07</b>
	<b>4.2</b>	Concepts of Internet	
	<b>4.3</b>	Web Browsers, Websites, Emails, Search engine	
		<b>Total</b>	<b>30 Hours</b>

### Reference Books:

- Fundamental of Computers -V. Raja Raman
- Peter Norton's Introduction to computers
- Microsoft Office 2002 By Complete (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 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

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

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



**Swami Ramanand Teerth Marathwada University, Nanded**  
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Multiple Entry and Exit Option)

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Indian Taxation System (UGCTPP-II)**

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

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1101**

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

<b>Course Prerequisites:</b>	Basic knowledge of Accounting, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students be acquainted with Meaning of Taxation.
	2. To make the students be acquainted to various Taxation evolved in India.
	3. To make students able to compare different Tax structures with economy at large.
	4. To make students able to understand the importance of Taxation and its use.
	5. To make able the students to apply basic Tax reasoning to solve practical problems.
<b>Course Outcomes:</b>	1. The students will be acquainted with meaning of Taxation and Taxation terms.
	2. The students will be acquainted with various types of Taxation in India.
	3. The students will able to differ 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		<b>Taxation in India</b>	07
	1.1	Introduction and Meaning of Tax;	
	1.2	Background of Taxation in India;	
	1.3	Advantages and Disadvantages of Taxation;	
2.0		<b>Structure of Indian Taxation System</b>	08
	2.1	Constitutional Provisions – Article 246, Article 265	

	<b>2.2</b>	Types of Taxes in India	
	<b>2.3</b>	Difference between Direct Taxes and Indirect Taxes	
<b>3.0</b>		<b>Direct Taxes</b>	
	<b>3.1</b>	Meaning of Direct Taxes;	<b>08</b>
	<b>3.2</b>	Features of Direct Taxes;	
	<b>3.3</b>	Merits and Demerits of Direct Taxes.	
<b>4.0</b>		<b>Indirect Taxes</b>	
	<b>4.1</b>	Meaning of Indirect Taxes; History and changes in India;	<b>07</b>
	<b>4.2</b>	Characteristics of Indirect Taxes;	
	<b>4.3</b>	Merits and Demerits of Indirect Tax.	
		<b>Total</b>	<b>30 Hours</b>

**Reference Books:**

- MM Sury, “Tax System in India”, New Century Publications.
- VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, “Income Tax Law and Practice”, Kalyani Publisher.
- Dr. HC Mehrotra and Dr. SP Goyal, “Direct Tax Law and Practices”, Kalyani Publishers.
- Dr Meena Goyal, “Indian Tax Structure”.

**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 Q.2 to Q.6) carrying 10 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. I Year: Semester I (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Global Marketing Management (UGCFT-II)**

UGC Vocational Course-Foreign Trade

Ability Enhancement Course (AEC)

**Course Code: CCOMAC1102**

(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)

<b>Course Prerequisites:</b>	Basic knowledge of Foreign Trade, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students be acquainted with Meaning of Globalization.
	2. To make the students be acquainted to various Global Entry Methods
	3. To make students able to understand product & pricing strategy
	4. To make students able to understand the importance of Global Marketing
	5. To make able the global logistics
<b>Course Outcomes:</b>	1. The students will be acquainted with meaning of Global economic environment
	2. The students will be acquainted with various types of Global Entry Methods
	3. The students will able to get knowledge of Marketing research
	4. The students will be able to understand the Global Logistics
	5. The students will able to get knowledge of Global distribution

**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 Content**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Globalisation and its economic environment</b>	<b>07</b>
	1.1	Meaning & Nature of Global Marketing	

	<b>1.2</b>	Problems & Objectives of Global Marketing business	
	<b>1.3</b>	Difference Between Domestic Marketing & Global Marketing	
<b>2.0</b>		<b>Global Logistics and Distribution</b>	<b>08</b>
	<b>2.1</b>	Introduction, Concept of Marketing Logistics	
	<b>2.2</b>	Objectives of Marketing logistics	
	<b>2.3</b>	Importance of Marketing Logistics, Role of Information Technology	
<b>3.0</b>		<b>Product and Pricing Strategy</b>	<b>08</b>
	<b>3.1</b>	Global Product Development & Product Life Cycle	
	<b>3.2</b>	Branding, Packaging and Labeling of Exports	
	<b>3.3</b>	Pricing Objectives, Factors Affecting Pricing, Steps in Pricing, Export Price Quatations	
<b>4.0</b>		<b>Global Marketing Intelligence</b>	<b>07</b>
	<b>4.1</b>	Informational Requirement, Sources of Inforamtion, Marketing Information System	
	<b>4.2</b>	Global Marketing Research, Methods of data collections	
	<b>4.3</b>	Global Segmentation and positioning, Communicating with consumers at global level	
		<b>Total</b>	<b>30 Hours</b>

#### **Reference Books:**

- Global Trade & Export Management by Francis Cherunilam, Himalaya Publishing House, Mumbai.
- Global Marketing Management by R.L. Varsheny & B. Bhattacharyya, Sultan Chand & Sons, New Delhi.
- Export Marketing by TAS Balagopal, Himalaya Publishing House, Mumbai
- International Business by P.Subba Rao, Himalaya Publishing House, Mumbai.

#### **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 Q.2 to Q.6) carrying 10 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. I Year: Semester I (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Office Automation (UGCCA-II)**

**UGC Vocational Course-Computer Application**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1103**

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

<b>Course Prerequisites:</b>	Basic Familiarity with using a computer and navigating the Internet
<b>Course Objectives:</b>	1. To enhance the computerized working among the students
	2. To gain the basic knowledge of computerized office automation
	3. Give Students an in-depth understanding of creating document
	4. Describe the usage of computer and why computers are essential components in Business and Society
	5. Solve common business problems using appropriate Information Technology Tool
<b>Course Outcomes:</b>	1. The Students will understand the concept of office automation
	2. The Students will Learn basic of word processing, Spreadsheet Program
	3. The students will able to get knowledge of Computer System
	4. The students will be able to perform Documentation
	5. The students will able to Apply basic Concepts into solving broader Problems

**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 Content**

Module No.	Unit No.	Topic	Teaching Hours
1.0		<b>Introduction to MS-Word</b>	07
	1.1	Opening Screen of MS-Word	



	<b>1.2</b>	Mailings, Header & Footer	
	<b>1.3</b>	Page setup & Printing	
<b>2.0</b>		<b>Introduction to MS-Excel</b>	
	<b>2.1</b>	Opening Screen of MS-Excel	<b>08</b>
	<b>2.2</b>	Formula and Functions (Logical & Statistical)	
	<b>2.3</b>	Charts in MS-Excel (Pie Chart, Bar Chart, Line Chart, Column Chart)	
<b>3.0</b>		<b>MS-PowerPoint</b>	
	<b>3.1</b>	Opening Screen of MS-PowerPoint	<b>08</b>
	<b>3.2</b>	Creating new Presentation	
	<b>3.3</b>	Slide Transaction and Custom Animation	
<b>4.0</b>		<b>MS-Access</b>	
	<b>4.1</b>	Overview of MS-Access	<b>07</b>
	<b>4.2</b>	Create Database, Data types in MS-Access	
	<b>4.3</b>	Generate Report in MS-Access	
		<b>Total</b>	<b>30 Hours</b>

### Reference Books:

- Microsoft Office 2002 By Complete (BPB)
- Office Automation – Dr. P. Rizwan Ahmed
- Office Automation – An Essential Management Strategy – Susan Curran, Horace Mitchell

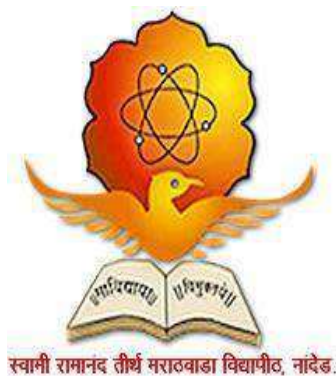
### Continuous Assessment (CA):

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 Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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



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

**BACHELOR OF COMMERCE  
IN  
BANKING**

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

**Effective from Academic year 2024 – 2025  
(As per NEP-2020)**



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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2024 – 2025 (As per NEP-2020)**

**Course Title: Banking Accounting-II**

**Discipline Specific Core (DSC) Major**

**Course Code: CBKNCT1151**

<b>Course prerequisites:</b>	To successfully take this course, students should have: <ul style="list-style-type: none"> <li>Basic knowledge of <b>fundamental accounting principles</b></li> <li>Understanding of <b>double-entry system</b>, ledger posting, and trial balance</li> </ul>
<b>Course Objectives</b>	To Develop students' understanding of <b>intermediate-level banking accounting practices</b> .
	To Equip students with knowledge about <b>investment accounting, branch accounting, and NPA treatment</b> .
	To Teach students how to prepare and interpret <b>final accounts of banking companies</b> as per regulatory norms.
	To Introduce modern banking systems, including <b>e-banking and computerized accounting systems</b> .
<b>Course Outcomes</b>	Explain and apply investment accounting procedures including cum-interest and ex-interest calculations.
	Prepare the final accounts of banking companies in the prescribed statutory format.
	Identify, classify, and account for Non-Performing Assets (NPAs) and understand provisioning norms.
	Understand and apply branch accounting concepts using the Debtors and Stock & Debtors systems.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
<b>04</b>	<b>--</b>	<b>60</b>	<b>--</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>80</b>	<b>--</b>	<b>100</b>

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Investment Accounting</b>	<b>12</b>
	<b>1.1</b>	Meaning and importance of investments in banking, Types of investments (Government securities, shares, debentures), Cum-interest and ex-interest transactions	
	<b>1.2</b>	Purchase and sale of investments	
	<b>1.3</b>	Accounting treatment of interest, dividend, and brokerage	
	<b>1.4</b>	Practical problems on investment accounts	
<b>2.0</b>		<b>Final Accounts of Banking Companies</b>	<b>10</b>

	<b>2.1</b>	Banking Regulation Act, 1949 – provisions related to final accounts	
	<b>2.2</b>	Statutory reserves, CRR, SLR	
	<b>2.3</b>	Rebate on bills discounted	
	<b>2.4</b>	Preparation of Profit & Loss Account and Balance Sheet in prescribed format	
<b>3.0</b>		<b>Non-Performing Assets (NPA) and Asset Classification</b>	<b>15</b>
	<b>3.1</b>	Meaning and types of NPAs	
	<b>3.2</b>	Categories of advances (standard, sub-standard, doubtful, loss)	
	<b>3.3</b>	Income recognition from NPAs	
	<b>3.4</b>	Provisioning norms for NPAs	
<b>4.0</b>		<b>Electronic Banking and Modern Accounting Practices</b>	<b>15</b>
	<b>4.1</b>	Introduction to electronic banking (e-banking, mobile banking, NEFT, RTGS)	
	<b>4.2</b>	Impact of digital transactions on accounting	
	<b>4.3</b>	Introduction to Core Banking System (CBS)	
	<b>4.4</b>	Brief on computerized accounting in banks	
<b>5.0</b>		<b>Branch Accounting (Banking Sector Focus)</b>	<b>08</b>
	<b>5.1</b>	Introduction to branch accounting in banks	
	<b>5.2</b>	Types of branches (home, foreign, independent, dependent)	
	<b>5.3</b>	Accounting under Debtors System	
	<b>5.4</b>	Stock and Debtors System	
		Total	<b>60</b>

### **Reference Books:**

- 01) Advanced Accountancy: - by S.P. Jain & K.L. Narang.
- 02) Banking Theory, Law and Practice: by E. Gordon & K. Natarajan.
- 03) Financial Accounting for Bankers: by Indian Institute of Banking and Finance (IIBF).
- 04) Dr. Khatri – Modern Banking Accounting.
- 05) T.S. Grewal – Financial Accounting.

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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

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

**Discipline Specific Minor 1 (DSM)**

**Course Code: CBKNMT1151**

<b>Course Prerequisites:</b>	Before starting this course, students should ideally have: <ul style="list-style-type: none"> <li>• Basic understanding of <b>Commerce</b>.</li> <li>• Interest in <b>economic issues</b> and financial systems</li> <li>• Very basic awareness of <b>banking functions</b></li> </ul>
<b>Course Objectives:</b>	To Introduce the fundamental <b>economic concepts</b> relevant to money and banking. To Explain the <b>function and structure</b> of commercial and central banks. To Understand how <b>money supply and credit</b> influence economic activity. To Explore the role of the <b>Reserve Bank of India (RBI)</b> and <b>monetary policy</b> in economic stability. To Analyze how banking contributes to <b>inclusive economic growth and development</b> in India.
<b>Course Outcomes:</b>	Understand the foundational economic concepts and their relevance to banking. Explain the role and importance of money in an economy. Describe the process of credit creation and the functioning of commercial banks. Interpret the role of the RBI and the tools of monetary policy. Analyze the role of banking in promoting economic development, financial inclusion, and rural growth.

**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)			
<b>04</b>	<b>--</b>	<b>60</b>	<b>--</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>80</b>	<b>--</b>	<b>100</b>

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Economics and Banking</b>	<b>12</b>
	<b>1.1</b>	Meaning and scope of Economics – Micro vs. Macro	
	<b>1.2</b>	Basic economic problems: scarcity and choice	
	<b>1.3</b>	Role of the banking system in the economy	
	<b>1.4</b>	Relationship between economics and banking	
<b>2.0</b>		<b>Money and Its Role in the Economy</b>	<b>10</b>

	<b>2.1</b>	Definition, functions, and types of money	
	<b>2.2</b>	Importance of money in economic development	
	<b>2.3</b>	Supply of money – Concept of M1, M2, M3, M4	
	<b>2.4</b>	Demand for money – Classical and Keynesian views	
<b>3.0</b>		<b>Commercial Banking and Credit Creation</b>	<b>14</b>
	<b>3.1</b>	Meaning and functions of commercial banks	
	<b>3.2</b>	Process of credit creation by banks	
	<b>3.3</b>	Economic significance of credit in development	
	<b>3.4</b>	Limitations of credit creation	
<b>4.0</b>		<b>Central Banking and Monetary Policy</b>	<b>12</b>
	<b>4.1</b>	Functions of the Reserve Bank of India (RBI)	
	<b>4.2</b>	Objectives of monetary policy	
	<b>4.3</b>	Tools of monetary policy – CRR, SLR, Repo, Reverse Repo	
	<b>4.4</b>	Role of monetary policy in controlling inflation and stabilizing the economy	
<b>5.0</b>		<b>Banking and Economic Development</b>	<b>12</b>
	<b>5.1</b>	Role of banks in mobilization of savings and capital formation	
	<b>5.2</b>	Banks and rural development – Priority sector lending	
	<b>5.3</b>	Financial inclusion and inclusive growth	
	<b>5.4</b>	Recent trends in Indian banking – Digital banking and UPI	
		<b>Total</b>	<b>60 Hrs</b>

## Reference Books

- 01) Principles of Economics – M.L. Seth
- 02) Money, Banking and Public Finance – Dr. H.L. Ahuja
- 03) Indian Economy – Ramesh Singh (Beginner-friendly chapters)
- 04) Banking Theory and Practice – K.C. Shekhar & Lekshmy Shekhar
- 05) NCERT or university-prescribed books on Introductory Economics

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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Business Mathematics & Statistics**

**Discipline Specific Minor 2 (DSM)**

**Course Code: CCOMMT1152**

<b>Course Prerequisites:</b>	Basic knowledge of statistics & mathematics, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make students understand the concepts of Regression analysis
	2. To make students understand the concept of index numbers and its practical utility in business operations.
	3. To make students acquainted with the concept of matrices and mathematical operations regarding matrices.
	4. To make students understand the concept of probability and its application in business forecasting and decision making.
	5. To make students understand different arithmetical operations related to business such as ratios, discount and interest etc.
<b>Course Outcomes:</b>	1. Students will be acquainted with the concepts of regression analysis.
	2. Students will be able to understand the application of index numbers in business operations.
	3. Students will be acquainted with the concept o matrices, its types and use in business operations.
	4. Students will be able to understand the techniques o business forecasting through the concepts of probability.
	5. Students will be able to perform the arithmetical operations like Ratios. Interest and Discount.

**Course Structure: Teaching and Evaluation**

Teaching Scheme				Evaluation Scheme					
Credits 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		<b>Regression Analysis</b>	10
	1.1	Meaning and Concepts of Regression	
	1.2	Regression Equations,	
	1.3	Regression Coefficients, Relation between Coefficient of Correlation and Regression	
	1.4	Numerical Problems	
2.0		<b>Index Numbers</b>	12
	2.1	Meaning, definition and need of Index Numbers;	



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

#### Reference Books:

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

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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Fundamentals of Entrepreneurship**

(Generic/Open Elective)

**Course Code: CCOMGE1151**

<b>Course Prerequisites:</b>	Basic knowledge of innovation, observation skills, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To orient the learner toward entrepreneurship as a careeroption and creative and innovative mind.
	2. To make the students familiar with Government Initiatives for Entrepreneurship Development.
	3. To develop entrepreneurial qualities and skills among the students.
	4. To motivate the students to become entrepreneurs.
<b>Course Outcomes:</b>	1. Students will be turned towards entrepreneurship with creative and innovative mind as a careeroption.
	2. Students will be familiar with Government Initiatives for Entrepreneurship Development.
	3. Students will be acquainted with entrepreneurial qualities and skills.
	4. Students will be motivated to become entrepreneurs.

**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		<b>Introduction to Entrepreneurship</b>	08
	1.1	Introduction, Meaning, Definition and Various Concepts of entrepreneurship, Nature of Entrepreneurship, Characteristics of Entrepreneurship.	
	1.2	Role, functions, and significance of Entrepreneurship;	
	1.3	Factors motivating entrepreneurship, Barriers to Entrepreneurship;	
2.0		<b>Entrepreneur</b>	08
	2.1	Introduction, Meaning and Definition of Entrepreneur, Characteristics of an Entrepreneur, Qualities of an Entrepreneur.	

	2.2	Functions of an Entrepreneur, Types of an Entrepreneur	
	2.3	Difference between Entrepreneurship and Entrepreneur	
3.0		<b>Entrepreneurship Development Program (EDP)</b>	
	3.1	Introduction, Meaning, Need and Importance of EDP, Objectives of EDP, Role and achievements of EDP,	
	3.2	Role of Government in organizing EDPs, Problems and measures of EDP in India;	07
	3.3	Institutions involved in Entrepreneurship Development – NIESBUD, TCOs, CEDOK, SFCs and KVIC.	
4.0		<b>Introduction of Govt Initiatives for Entrepreneurship Development</b>	
	4.1	Start-up India, Make in India, Atal Innovation Mission (AIM)	
	4.2	Support to Training and Employment Program (STEP), Jan Aadhar Mobile (JAM), Digital India	07
	4.3	Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kaushalya Vikas Yojana (PMKVY), National Skill Development Mission (NSDM)	
		<b>Total</b>	<b>30Hrs</b>

#### Reference Books:

- 1 Gupta C. B. and Srinivasan N. P., “Entrepreneurship Development” S. Chand Publication, New Delhi
- 2 Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
- 3 Sudha G. S., Fundamentals of Entrepreneurship, Ramesh Book Depot, Jaipur & New Delhi 2006.
- 4 Girdhari D.G., उद्योजकतेची मूलतत्वे, Vidya Books Publishers, Aurangabad 2003.
- 5 Ahirrao J. J. उद्योजकतेची मूलतत्वे, Kailas Publications, Aurangabad 2003

#### 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 Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.4. 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Principles of Banking**

(Generic/Open Elective)

**Course Code: CCOMGE1152**

<b>Course Prerequisites:</b>	Basic knowledge of banking and financial system, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To make the students be acquainted with the origin and history of banking in the world in general and in India in particular.</li> <li>2. To enable students to understand the different procedures and practices in banks.</li> <li>3. To make students understand the functions, role and significance of commercial banks in India.</li> <li>4. To make students understand the significance, role and functions of Reserve Bank of India.</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Students will be able to understand the history of banking system and its development in India.</li> <li>2. Students will be able to understand the different procedures and practices in day-to-day banking.</li> <li>3. Students will be able to understand the different functions of commercial banks in India.</li> <li>4. Students will be able to understand the significance of RBI as a central bank and its various functions.</li> </ol>

**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		<b>Introduction to Banking System</b>	07
	1.1	Introduction, definitions of bank, Need & Importance of banking;	
	1.2	Indian Banking System- Brief history and its structure;	
	1.3	Role of banking in economic development.	
2.0		<b>Banking Procedures and Practices</b>	07
	2.1	Types of bank accounts & types of loans;	
	2.2	Procedure of bank account opening; KYC Procedures; Banking services- ATM, Debit card & Credit card, Passbook, Bill Payment,	

		Aadhar Enabled Banking, e-wallets.	
	2.3	Types of cheques, Demand Draft, RTGS, NEFT, Loan application	
3.0		<b>Commercial Banks in India</b>	
	3.1	Meaning and concept of Commercial Banks;	
	3.2	Need, Significance and role of commercial banks;	
	3.3	Public Sector and Private sector banks; Bank Nationalization of 1969 & 1980;	08
4.0		<b>Reserve Bank of India (RBI)</b>	
	4.1	Introduction and brief history of RBI;	
	4.2	Objectives and organizational structure of RBI;	
	4.3	Significance and major functions of RBI;	08
		<b>Total</b>	<b>30 Hrs</b>

### Reference Books:

1. Bharti V. Pathak, Indian Financial System, 4<sup>th</sup> Edition, Pearson Publication, Chennai, 2018
2. M.Y. Khan, Indian Financial System, 11<sup>th</sup> Edition, McGraw Hill Publication, New Delhi, 2019
3. S. Natarajan & Dr. R. Parmeshwaran, Indian Banking, Revised Edition, S.Chand Publication, New Delhi, 2022.
4. CA S.M. Ojha, Principles & Practices of Indian Banking System, 1<sup>st</sup> Edition, HSRA Publication, Mumbai, 2021

### Continuous 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 Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.



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

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Computerized Accounting -Tally**

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1151**

<b>Course Prerequisites:</b>	Basic knowledge of business accounting, Computer lab with tally software and Internet.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To develop awareness about computerized accounting.</li> <li>2. To equip the students to acquire both theoretical and practical training in computerised accounting.</li> <li>3. To provide job opportunities in the field of accountancy.</li> </ol>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Students will be acquainted with the Practical Applications of computerized Accounting</li> <li>2. Students will be acquainted with the competency to enter accounting transactions in Tally and generate different accounting reports / documents.</li> <li>3. Students will be able to make Trial Balance, Profit and Loss Account and Balance Sheet</li> </ol>

**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		<b>Introduction to Computerised Accounting</b>	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		<b>Accounting and Inventory Masters</b>	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 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		<b>Accounting and Inventory Vouchers</b>	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		<b>Display and Printing of Report</b>	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.	
		<b>Total</b>	<b>30 Hrs</b>

### Reference Books:

1. A K Nadhani, “Implementing Tally 9”, BPB Publication, New Delhi
2. Yadagiri M., Srinivas G., Computerized Accounting, Jain Book Agency, 1st edition, 2008
3. Francis Princy, Computerized Accounting Tally-9, Kalyani Publications, 2014
4. Tally Education Pvt Ltd, GST Using Tally. ERP 9 Release 6.1, Sahaj Enterprises; 1 Edition, 2017.

### Continuous Assessment (CA):

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 Q.2 to Q.6) carrying 10 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2024 – 2025 (As per NEP-2020)**

**Course Title: Salesmanship Skills**

**Skill Enhancement Course (SEC)**

**Course Code: CCOMSC1152**

<b>Course Prerequisites:</b>	Basic knowledge of marketing and advertising, observation skills, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make students familiar with different Salesmanship skills.
	2. To develop qualities and skills of Salesmen among the students in a Changing Global Scenario.
	3. To make the student's career of in selling and to develop good salesperson.
	4. To make students be acquainted with Consumer Behaviour and Salesmanship.
<b>Course Outcomes:</b>	1. Students will be acquainted with the basic selling techniques and skills.
	2. Students will be acquainted with the personal selling and buying motives and consumer behaviour
	3. Students will become good salesperson.
	4. Students will be acquainted with Consumer Behaviour and Salesmanship

**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
<b>1.0</b>		<b>Introduction to Salesmanship</b>	<b>08</b>
	<b>1.1</b>	Meaning, Definition and Importance of Salesmanship, Objectives of Salesmanship,	
	<b>1.2</b>	Modern concept of Salesmanship; Types of Salesmen	
	<b>1.3</b>	Qualities of Good Salesman.	
<b>2.0</b>		<b>Personal Selling and Salesmanship</b>	<b>08</b>
	<b>2.1</b>	Meaning, Nature and Characteristics of Personal selling, Importance of Personal Selling, Objectives of Personal Selling,	
	<b>2.2</b>	Personal Selling V/s Salesmanship; Process of Personal Selling,	
	<b>2.3</b>	Types of Personal Selling	

<b>3.0</b>		<b>Buying Motives</b>	
	<b>3.1</b>	Introduction – Meaning, Definition, Characteristics and Importance of buying motives, Types of buying motives.	<b>07</b>
	<b>3.2</b>	Consumer buying motives, Types of Markets – Consumer market and Industrial Market.	
	<b>3.3</b>	Nature of Consumers Buying Process.	
<b>4.0</b>		<b>Consumer Behaviour and Salesmanship</b>	
	<b>4.1</b>	Introduction, Definition, Nature and Scope of Consumer Behaviour, Types of Customers.	<b>07</b>
	<b>4.2</b>	Factors affecting Consumer Behaviour – External Influences and Internal Influences.	
	<b>4.3</b>	Different theories of consumer behaviour	
		<b>Total</b>	<b>30Hrs</b>

### **ReferenceBooks:**

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

### **Continuous Assessment (CA):**

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 Q.2 to Q.6) carrying 10 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

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

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

**Skill Enhancement Course (SEC)**

**Course Code:CCOMSC1153**

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

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

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits 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		<b>Income from Business:</b>	06
	1.1	Allowable Incomes & Allowable Expenses.	
	1.2	Computation of Income from Business	
	1.3	Problems on Computation of Income from Business	
2.0		<b>Income from Profession:</b>	

	<b>2.1</b>	Allowable Incomes & Allowable Expenses.	<b>06</b>
	<b>2.2</b>	Computation of Income from Profession	
	<b>2.3</b>	Problems on Computation of Income from Profession	
<b>3.0</b>		<b>Income from Capital Gain:</b>	<b>09</b>
	<b>3.1</b>	Short Term and Long-Term Capital Gain,	
	<b>3.2</b>	Computation of Short-Term Capital Gain,	
	<b>3.3</b>	Computation of Long-Term Capital Gain	
<b>4.0</b>		<b>Income from Other Sources</b>	<b>09</b>
	<b>4.1</b>	Income from Other Sources: Meaning and Concept	
	<b>4.2</b>	Taxable & Non-taxable incomes under this head	
	<b>4.3</b>	Computation of Income from Other Sources	
		<b>Total</b>	<b>30 Hours</b>

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

**Reference Books:**

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

**Continuous Assessment (CA):**

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 Q.2 to Q.6) carrying 10 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

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

UGC Vocational Course-Foreign Trade

Skill Enhancement Course (SEC)

**Course Code:CCOMSC1154**

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

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

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
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 Content**

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

	<b>1.3</b>	Types of Training Methods	
<b>2.0</b>		<b>Development of Human Resource-II</b>	
	<b>2.1</b>	Evaluation of Training Programs	<b>06</b>
	<b>2.2</b>	Steps in Evaluation of Training Programs	
	<b>2.3</b>	Learning and its importance	
<b>3.0</b>		<b>Training and Development</b>	
	<b>3.1</b>	Concept and Need of Management Development	<b>10</b>
	<b>3.2</b>	Updating Employee Skill	
	<b>3.3</b>	Retaining and motivating employees	
<b>4.0</b>		<b>Transmitting learning into action</b>	
	<b>4.1</b>	Transaction analysis	<b>07</b>
	<b>4.2</b>	Team building and its features	
	<b>4.3</b>	Concept of Leader and its Qualities	
		<b>Total</b>	<b>30 Hours</b>

#### **Reference Books:**

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

#### **Continuous 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 Q.2 to Q.6) carrying 10 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

**Course Title: Web Page Designing(UGCCA-III)**

UGC Vocational Course-Computer Application

Skill Enhancement Course (SEC)

**Course Code:CCOMSC1155**

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

<b>Course Prerequisites:</b>	Knowledge of basic Computer hardware & software, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	To Define the principle of Web page design.
	To Define the basics in web design.
	To Visualize the basic concept of HTML.
	To Recognize the elements of HTML.
	To Develop the concept of web publishing.
<b>Course Outcomes:</b>	Student will be able to Properly markup content using semantic HTML tags.
	Format and optimize media for the web.
	Visually style HTML elements on linked external stylesheets.
	Apply a mobile-first approach to creating common layouts for the web.
	Use documentation and follow trends and evolving best practices for HTML and CSS.

**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 Content**

Module No.	UnitNo.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Web Designing</b>	<b>07</b>
	<b>1.1</b>	History of HTML	
	<b>1.2</b>	Structure of HTML	
	<b>1.3</b>	Basic tags in HTML	



<b>2.0</b>		<b>Linking and Tables</b>	<b>07</b>
	<b>2.1</b>	Image Mapping	
	<b>2.2</b>	Hyperlink	
	<b>2.3</b>	Table tag and it's attribute	
<b>3.0</b>		<b>Advance Html Content</b>	<b>10</b>
	<b>3.1</b>	Frame tag and Form controls	
	<b>3.2</b>	Publishing website and maintaining website	
	<b>3.3</b>	Domain name registration process	
<b>4.0</b>		<b>Cascading Style Sheet</b>	<b>06</b>
	<b>4.1</b>	Creating Stylesheet, CSS Properties	
	<b>4.2</b>	Types of CSS	
	<b>4.3</b>	working with block elements and object	
		<b>Total</b>	<b>30 Hours</b>

### Reference Books:

- HTML & CSS: The Complete Reference, Fifth Edition by Thomas A. Powell  
Publisher: McGraw-Hill
- HTML 5 Black Book: Covers CSS3, Java script, XML, XHTML, AJAX, PHP and jQuery (OldEdition) by Kogent Learning Solutions Inc.

### 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 Q.2 to Q.6) carrying 10 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2024 – 2025 (As per NEP-2020)**

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

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

**Ability Enhancement Course (AEC)**

**Course Code:CCOMAC1151**

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

<b>Course prerequisites:</b>	Basic Knowledge of Indirect Tax system and application Goods and Service Tax (GST) in India.
<b>Course Objectives</b>	1. To acquire the basic understanding the goods and services tax law and ensuring the application of GST at glance.
	2. To acquire understanding the principles underlying the Indirect Taxation Statutes
	3. To acquire understanding regarding Uses of Goods and Services Tax at the various level of organisation and at nations policy.
	4. To acquire understanding to identify and analyse the procedural aspects under different applicable statutes related to indirect taxation.
<b>Course Outcomes</b>	1. Explain the Concept of GST and need for GST in India
	2. Understand taxability and provisions of GST.
	3. Explain the provisions related to determination of Time, Value and Place of Supply under GST
	4. Describe the relevant terms in relation to Input Tax Credit

**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
<b>1.0</b>		<b>Introduction to Indirect Tax</b>	<b>08</b>
	<b>1.1</b>	Introduction to Indirect Taxation system in India	
	<b>1.2</b>	Types of Indirect Taxes	
	<b>1.3</b>	Evolution of GST in India	
<b>2.0</b>		<b>Basics of Goods and Services Tax</b>	<b>07</b>
	<b>2.1</b>	Overview of GST and Constitutional Framework of GST	

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

**Books for References:**

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

**Continuous 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 Q.2 to Q.6) carrying 10 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2024 – 2025 (As per NEP-2020)**

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

**UGC Vocational Course-Foreign Trade**

**Ability Enhancement Course (AEC)**

**Course Code:CCOMAC1152**

**(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)**

<b>Course Prerequisites:</b>	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To understand the basic and important terms related to Soft Skills
	2. To acquire understanding oriented knowledge of Soft Skills
	3. To attain the ability to solve the problems in Business with the help of Soft Skills
	4. To gather the knowledge of Soft Skill related to Communicate with persons
	5. To acquire application-oriented Soft skill for the business development
<b>Course Outcomes:</b>	1. Student will be able to apply various provisions to perform business activities
	2. Student will be able to ensure the Soft skill for Personality Development
	3. Student will be skilled to Develop the Business with Soft Skills
	4. Student will attain the set of skills in performing the best in organization
	5. Student will be practically able to handle the circumstances in business effectively

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits 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

**Course Content**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction and Aspects of Soft Skill</b>	<b>07</b>
	<b>1.1</b>	Introduction and Aspects of Soft Skills	
	<b>1.2</b>	Effective Communication Skills	

	<b>1.3</b>	Classification of Communication	
<b>2.0</b>		<b>Business Communication Skills</b>	<b>06</b>
	<b>2.1</b>	Meaning and Types of Listening Skills	
	<b>2.2</b>	Principles of Business Writing	
	<b>2.3</b>	Types of Business Writing	
<b>3.0</b>		<b>Business Reporting Skills</b>	<b>10</b>
	<b>3.1</b>	Meaning of Business Letters- Format and Style, Types of Business Letters	
	<b>3.2</b>	Meaning of Business Reports, Types of Business Reports, Strategies for Business Report Writing	
	<b>3.3</b>	Evaluation and Organization of Data, Structure of Report & Report Style, Group Communication Skills	
<b>4.0</b>		<b>Planning for Presentation</b>	<b>07</b>
	<b>4.1</b>	Leadership Skills, Group Discussion, Meeting Management	
	<b>4.2</b>	Adaptability & Work Ethics, Advanced Speaking Skills, Oral Presentation	
	<b>4.3</b>	Speeches & Debates, Patterns & Methods of Presentation	
		<b>Total</b>	<b>30 Hours</b>

#### **Reference Books:**

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

#### **Continuous Assessment (CA):**

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 Q.2 to Q.6) carrying 10 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. I Year: Semester II (Level 4.5)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2024 – 2025 (As per NEP-2020)

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

UGC Vocational Course-Computer Application

Ability Enhancement Course (AEC)

**Course Code:CCOMAC1153**

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

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

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits 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 Content**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to C</b>	<b>07</b>
	<b>1.1</b>	History of C	
	<b>1.2</b>	Tokens in C Language	
	<b>1.3</b>	Structure of C Program with Simple Program	

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

#### **Reference Books:**

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

#### **Continuous 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.
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#### **End of Semester Examination (ESE for 2 Credit Course):**

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.