



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

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

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

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

स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड

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

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वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत राष्ट्रीय
शैक्षणिक धोरण २०२० नुसार पदवी द्वितीय
आणि तृतीय वर्षाचे अभ्यासक्रम (Syllabus)
शैक्षणिक वर्ष २०२५-२६ पासून लागू
करण्याबाबत.

प रि प त्र क

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

01	B. Com. II year (NMD College Hingoli)
02	B. Com. III year (NMD College Hingoli)

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

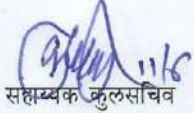
'ज्ञानतीर्थ' परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.:शै-१/एनइपी/मानवविज्ञानपदवी/२०२५-२६/122

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'S
New Model Degree College, Hingoli



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

FOUR YEARS BACHELOR OF COMMERCE

Under

FACULTY OF COMMERCE & MANAGEMENT

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



Swami Ramanand Teerth Marathwada University, Nanded's

New Model Degree College, Hingoli

Faculty of Commerce and Management

Structure for Four Year Multidisciplinary Under Graduate Degree Program in Commerce (Bachelor of Commerce) with Multiple Entry and Exit

Subject: Commerce

Year & Leve l	Sem	Subject-1 Major (DSC/DSE)	Subject-2 Minor1 (DSM)	Subject3 Minor2 (DSM)	Generic/Open Elective (There are two baskets of GE) Select one course from the each basket of other disciplines or faculty)	VSC, SEC (VSEC) (Choose any one from pool of Major)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. per Semest er	Cum. Cr. per Degree
1	2	3	4		5	6	7	8	9	10
I 4.5	I	DSC101: 4Cr	DSM101: 4Cr	DSM102: 4Cr	GE101: 2Cr	SEC101: 2Cr	AECENG101: 2Cr AECMIL101: 2Cr (Hindi / Marathi) IKS101: 2Cr	----	22	UG Certifica te 44
	II	DSC151: 4Cr	DSM151: 4Cr	DSM152: 4Cr	GE101: 2Cr	SEC151: 2 Cr	AECENG151: 2Cr AECMIL201: 2Cr (Hindi / Marathi) VEC151:2Cr Constitution of India	--	22	
	Cum. Cr.	08	08	08	04	04	12	00	44	
		Exit option: UG Certificate in Commerce oncompletionof44Creditsandadditional4creditsfromNSQF/Internship								
II 5.0	III	DSC201: 4Cr DSC202: 4Cr	DSM201: 4Cr	----	GE:2012 Cr	VSC201:2Cr	AECENG201:2Cr AECMIL201:2Cr (Hindi, Marathi)	CC201: 2Cr (NSS/NCC/Sport s /Culture /Health Wellness/ Fitness/ Yoga Edu)	22	UG Diploma 88

	IV	DSC251: 4Cr DSC252: 4Cr		DSM251:4Cr	----	GE251:2Cr	VSC251: 2Cr	AECENG201:2Cr AECMIL201:2Cr (Hindi, Marathi) VEC251:2Cr Environmental Studies	----	22	
	Cum. Cr.	24		16	08	08	S-04+V-04= 08	22	02	88	
		Exitoption:UGDiplomainCommerceoncompletionof88creditsandadditional 4creditsNSQF/internship									
III 5.5	V	DSC301: 4Cr DSC302: 4Cr DSC303: 4Cr	DSE301: 4Cr	----	----	----	VSC301: 2Cr	----	FP301: 4Cr	22	UG Degree 132
	VI	DSC351: 4Cr DSC352: 4Cr DSC353: 4Cr	DSE351: 4Cr	----	----	----	VSC351:2Cr	----	OJT351: 4Cr	22	
	Cum. Cr.	56		16	08	08	S-04 +V-08 = 12	22	10	132	
		Exit Option: Bachelor in commerce									
IV 6.0	VII	DSC401: 4Cr DSC402: 4Cr DSC403: 4Cr DSC404: 2Cr	DSE401:4Cr	RM401: 4Cr	----	----	----	----	----	22	UG Honours Degree 176
	VIII	DSC451: 4Cr DSC452: 4Cr DSC453: 4Cr DSC454: 2Cr	DSE451:4Cr	----	----	----	----	----	OJT451: 4Cr	22	
	Cum. Cr.	Major: 92		Minor:16+ 08+04RM=28		GE-08		S-04 +V-08 = 12	AEC (ENG/MIL) -16 + VEC-04+IKS-02=22	CC-02+FP- 04+OJT- 08=14	
		Exit Option: B. Com. Honors									
IV 6.0	VII	DSC401: 4Cr DSC402: 4Cr DSC404: 2Cr	DSE401: 4Cr	RM401: 4Cr	----	----	----	----	RP401: 4Cr Research Project (Field Work/Survey)	22	UG Honours with Research Degree 176
	VIII	DSC451: 4Cr DSC452: 4Cr DSC454: 2Cr	DSE451: 4Cr	----	----	----	----	----	RP451: 8Cr Research Project/ Dissertation	22	
	Cum. Cr.	84		Minor:16+ 08+04RM=28		GE-08		S-04 +V- 08 = 12	AEC (ENG/MIL) -16 + VEC- 04+IKS-02=22	CC-02+FP-04+OJT- 04+RP-12=22	
		Exit Option: B. Com. Honors With Research									

Abbreviations:

1. **DSC:** Department/Discipline Specific Core(Major) (92/84)
2. **DSE:** Department/Discipline Specific Elective (Major)(16)
3. **DSM:** Discipline Specific Minor(20)
4. **GE/OE:** Generic/Open Elective(08)
5. **VSEC:** Vocational Skill and Skill Enhancement Course
6. **VSC:** Vocational Skill Courses(08)
7. **SEC:** Skill Enhancement Courses(06)
8. **AEC:** Ability Enhancement Courses(08)
9. **MIL:** Modern Indian languages(08)
10. **IKS:** Indian Knowledge System(02)
11. **VEC:** Value Education Courses(04)
12. **OJT:** On Job Training:(Internship/Apprenticeship)(08)
13. **FP/CS:** Field Projects/ Case Study(04)
14. **CC:** Co-Curricular Courses(04)
15. **RP:** Research Project/Dissertation(12)
16. **RM:** Research Methodology(04)

Teaching Scheme

B.Com. (IInd year): Semester III (Level 5.0)

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
(DSC)Major	CDSC201	Corporate Accounting-I	04	--	04	--	04
	CDSC202	Management Accounting-I	04	--	04	--	04
(DSM) Minor	CDSM201	Corporate Law	04	--	04	--	04
Generic/Open Elective (GE/OE)	CGE201 (Anyone from Basket other than faculty)	CGE201.1. Retailing CGE201.2. Banking Service CGE201.3. Management Skill Or SWAYAM/NPTEL	02	--	02	--	02
Vocational Skill Course (VSC)	CVSC201	E-Commerce Or UGC Vocational Course	02	--	02	--	02
Ability Enhancement course (AEC)	AECEN201	English	02	--	02	--	02
	AECMIL201	Marathi/ Hindi	02	--	02	--	02
Co-Curricular Courses (CC)	CC201	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	04	--	02	02
Total			18	08	18	04	22

Examination Scheme
B.Com. (IInd year): Semester III
(Level 5.0)

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)	
(DSC)Major	CDSC201	Corporate Accounting-I	20	80	--	--	100
	CDSC202	Management Accounting-I	20	80	--	--	100
(DSM) Minor	CDSM201	Corporate Law	20	80			100
Generic/Open Elective (GE/OE)	CGE201 (Anyone from Basket other than faculty)	CGE201.1. Retailing CGE201.2. Banking Service CGE201.3. Management Skill Or SWAYAM/NPTEL	10	40	--	--	50
Vocational Skill Course (VSC)	CVSC201	E-Commerce Or UGC Vocational Course	10	40	--	--	50
Ability Enhance Course (AEC)	AECEN201	English	10	40	--	--	50
	AECMIL201	Marathi/ Hindi	10	40	--	--	50
Co-Curricular (CC)Courses	CC201	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	--	20	30	50
Total			100	400	20	30	550

Teaching Scheme
B.Com. (IInd year): Semester IV
(Level 5.0)

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
(DSC)Major	CDSC251	Corporate Accounting-II	04	--	04	--	04
	CDSC252	Management Accounting-II	04	--	04	--	04
(DSM)Minor	CDSM251	Mercantile Law	04	--	04	--	04
Generic/Open Elective (GE/OE)	CGE251 (Anyone from Basket other than faculty)	CGE251.1. Business Management CGE251.2. Business Marketing CGE251.3. Corporate Tax Planning Or SWAYAM/NPTEL	02	--	02	--	02
Skill Enhancement Course (SEC)	CSEC251	Goods and Service tax	02	--	02	--	02
Ability Enhancement course (AEC)	AECEN251	English	02	--	02	--	02
	AECMIL251	Marathi/ Hindi	02	--	02	--	02
Value Education Courses (VEC)	VEC251	Environmental Studies	02	--	02	--	02
Total			22	--	22	--	22

Examination Scheme
B.Com. (IInd year): Semester IV
(Level 5.0)

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks ESE
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
(DSC)Major	CDSC251	Corporate Accounting-II	20	80	--	--	100
	CDSC252	Management Accounting-II	20	80	--	--	100
(DSM)Minor	CDSM251	Mercantile Law	20	80	--	--	100
Generic/Open Elective (GE/OE)	CGE251 (Anyone from Basket other than faculty)	CGE251.1. Business Management CGE251.2. Business Marketing CGE251.3. Corporate Tax Planning Or SWAYAM/NPTEL	10	40	--	--	50
Skill Enhancement Course (SEC)	CSEC251	Goods and Service tax	10	40	--	--	50
Ability Enhancement Course (AEC)	AECEN201	English	10	40	--	--	50
	AECMIL201	Marathi/ Hindi	10	40	--	--	50
Value Education Courses (VEC)	VEC251	Environmental Studies	10	40	--	--	50
Total			110	440	--	--	550



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-III (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Corporate Accounting – I

Course code: CDSC201

Course Teaching and Evaluation Scheme

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

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 4 credit course)

1. Question paper will comprise of 7 questions,
2. Question No.1 will be compulsory on any modules. Carrying 20 marks.
3. The students need to solve total 5 questions.
4. remaining questions carry 15 marks each
5. Remaining question (Q.02 to 07) will be selected from all the modules.

Course prerequisites	Basic knowdge of financial accounting, Black board, E- Material, Books etc. As per the guidelines of revised Accounting Standards and Companies Act, 2013.
Course Objectives	<ol style="list-style-type: none"> 1. To make students capable of understanding the features and debentures. 2. To grow the understanding about Redemption of shares and debentures and its types. 3. To set an idea about how to publish the company's final accounts. 4. To impart the students in expertise in the preparation of corporate accounts. 5. To help students to gain the conceptual knowledge of the corporate accounting. 6. To learn the techniques of preparing the financial statement.
Course Outcomes	<p>Upon completion of this course students will be able to:</p> <ol style="list-style-type: none"> 1. The course is beneficial to understand the provision of company act 1956 regarding the preparation of accounts. 2. It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS etc 3. It could help graduates to work as financial analyst, HRM officers. 4. It provides the knowledge of differentiating the profit Prior and post Incorporation. 5. It provides the basic concept of knowledge of buyback, forfeitures of shares.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		New concept in Corporate Accounting	12
	1.1	Introduction to corporate A/Cs transactions ,	
	1.2	ATM,CDM (cash Dispensing Machines),Bouncing of a Cheque, Debit Card, Credit Card,	
	1.3	D-mat Account, E-banking, EFT, PAN, Plastic Money, NEFT, RTGS, difference between NEFT & RTGS, IFSC Code,	
	1.4	Swipe machine (Point of sale), Mobile Banking (phone pay, google pay), Internet Banking.	
2.0		Issue of shares.	12
	2.1	Meaning, types and process of issue of shares.	
	2.2	Forfeiture and reissue of equity shares.	
	2.3	Pro-rata allotment of shares.	
	2.4	Practical problems on accounting entries of issue, forfeiture and reissue.	
3.0		Redemption of Preference Shares	12
	3.1	Meaning and procedure of redemption of preference shares.	
	3.2	Redemption out of fresh issue of equity shares.	
	3.3	Redemption out of revenue profit of company,	
	3.4	Practical problems on journal entries of redemption of preference shares and balance sheet after redemptions of preference shares.	
4.0		Company Final Account	12
	4.1	Introduction to company final accounts.	
	4.2	Objectives Of Preparing Final Accounts, Provisions.	
	4.3	Preparation of profit & loss account, profit & loss appropriation account, balance sheet as per revised prescribed format company act 2013.	
5.0		Internal Reconstruction Account	12
	5.1	Meaning, Definition & Objectives of Reconstruction.	
	5.2	Types Of Reconstruction, Adjustment.	
	5.3	Accounting Entries, Practical Problems.	

Books for References

- 1) An Introduction To Accountancy – S.N. Maheshwari, S.K.Maheshwari
- 2) Corporate Accounting – Dr.G.V.Kayande, Prof.Shimpi, Prof.Bhosale
- 3) Corporate Accounting – Dr.Dhaneshwar, Dr.Talekar



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-III (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Management Accounting-I

Course code: CDSC202

Course Teaching and Evaluation Scheme

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

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 4 credit course)

1. Question paper will comprise of 7 questions,
2. Question No.1 will be compulsory on any modules. Carrying 20 marks.
3. The students need to solve total 5 questions.
4. remaining questions carry 15 marks each
5. Remaining question (Q.02 to 07) will be selected from all the modules.

Course prerequisites	Basics knowledge of Management Account
Course Objectives	1. The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. 2. This course provides the students an understanding of the application of accounting techniques for management.
Course Outcomes	Upon completion of this course students will be able to- 1. Understand the Management Account. 2. Know about Ratio Analysis 3. Financial Statement Analysis

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Management Accounting	12
	1.1	Meaning, Definition, Scope of Management Accounting	
	1.2	Tools and Techniques of Management Accounting	
	1.3	Difference between Management Accounting and Financial Accounting	
	1.4	Advantages and Limitation of Management Accounting	
2.0		Introduction Management Accounting	12
	2.1	Introduction, Meaning, Nature, Scope and Functions of Management Accounting.	
	2.2	Decision Making & Management Accounting.	
	2.3	Difference Between Management Accounting and Financial Accounting.	
	2.4	Various Tools and Techniques of Management Accounting.	
3.0		Ratio Analysis	12
	3.1	Meaning, Functions, Classification, Advantages And Disadvantages Of Ratio Analysis,	
	3.2	Calculations of ratios – current ratio, liquid ratio, stock turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Debt To Equity Ratio, Capital Gearing Ratio and Results On The Basis Of Ratio.	
	3.3	Operation Ratio, Gross Profit Ratio, Net Profit Ratio, Fixed Asset Turnover Ratio	
	3.4	Debt To Equity Ratio, Capital Gearing Ratio And Results On The Basis Of Ratio.	
4.0		Financial Statement Analysis	12
	4.1	Introduction, Meaning, Nature and objectives Financial Statement,	
	4.2	Methods and Limitations Of Financial Statement.	
	4.3	Comparative Financial Statement, Common Size Financial Statement and Trend Analysis.	
5.0		Working Capital Management:	12
	5.1	Concept, Nature, Significance And Factor Determining Requirement Of Working Capital.	
	5.2	Management Of Working Capital.	
	5.3	Working Capital Forecasting and	
	5.4	Techniques Of Forecasting Working Capital.	

Books for References

- 1) Management Accounting – Manmohan Goyal, Sahitya Bhawan Publication, Agra.
- 2) Management Accounting – R.K.Sharma And S.K.Gupta, Kalyan Publication, Ludhiyana.
- 3) Management Accounting – Khan M.Y. & Jain R.K., Tata Mcgraw Hill, New Delhi.
- 4) Management Accounting – R.S.N. Pillai & V.Bhagvathi, S.Chand & Company.
- 5) Management Accounting – N.Vinayakan And I.B.Singh, Himalaya Publishing House.
- 6) Principles Of Management Accounting – Dr.S.N.Maheshwari, Sultan Chand And Sons.
- 7) Management Accounting – Dr.Nagori, Dr.Jadhav, Dr.S.S.Agrawal



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-III (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Corporate Law

Course code: CDSM201

Course Teaching and Evaluation Scheme

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

Continuous Assessment:

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 4 credit course)

1. Question paper will comprise of 7 questions.
2. Question No.1 will be compulsory on any modules. Carrying 20 marks.
3. The students need to solve total 5 questions.
4. remaining questions carry 15 marks each
5. Remaining question (Q.02 to 07) will be selected from all the modules.

Course prerequisites	Books Notes, E- material, projector, Company visit.
Course Objectives	1. To impart basic knowledge of the provision of company Act 2013 2. To understand and to know the procedure of board and Director meeting. 3.To provide knowledge about provision relating to books of account, Auditor appointment and wind-up procedure of company 4.To make able for preparation of meetings agenda, articles of association, of company .
Course Outcomes	Upon completion of this course students will be able to- 1. Student know the procedure of conducting meetings 2.Student has an opportunity to become a company secretary 3.By acquiring the knowledge of technical process of company winding-up 4.Student can understand various provision of incorporation of company

COURSE CONTENT

Module No.	Unit No.	Topic	Teaching Hours
1.0		Company and Its Forms	12
	1.1	Definition, Essential Characteristics Of Company, Kinds Of Company.	
	1.2	Difference Between Private And Public Company.	
	1.3	Conversion Of Private Into Public Company.	
	1.4	Conversion Of Public Into Private Company.	
2.0		Incorporation and Its Consequences	12
	2.1	Incorporation, Memorandum Of Association, Articles Of Association,	
	2.2	Additional Documents Required For Incorporation, Certificate Of Incorporation, And Commencement Of Business.	
	2.3	Promoters – Meaning and Importance, Position, Duties and Liabilities.	
3.0		Financial Structure of Companies	12
	3.1	The Concept Of Capital, Financing Of Company,	
	3.2	Sources Of Capital, Classes And Types Of Shares,	
	3.3	Equity With Differential Right, Issue Of Shares At Par, Premium And Discount, Bonus Issues, Right Issues.	
	3.4	Issue Of Shares At Par, Premium And Discount, Bonus Issues, Right Issues.	
4.0		Meeting and Proceedings and	12
	4.1	Introduction, Meaning and Types Of Meetings,	
	4.2	Requisites Of Valid Meeting, Proxies,	
	4.3	Voting And Poll, Resolutions, Kinds Of Resolutions.	
5.0		Winding Up	12
	5.1	Introduction, Modes Of Winding Up, Procedure Of Winding Up.	
	5.2	Consequences Of Winding Up Order, Procedures Of Winding Up.	
	5.3	Liquidator, Powers And Duties, Types Of Voluntary Winding Up.	

Books for References

- 1) Elements Of Company Law – N.D.Kapoor, S.Chand Publication
- 2) A Manual of Business Laws – Himalaya Publication –Dr. S. N. Maheshwari, Dr. S. K. Maheshwari.
- 3) Company Law – Agrawal Nair, Banerjee, Pragati Prakashan
- 4) Company Law – Ashok K. Bangrail, Vikas Publishing House



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-III (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Retailing

Course code: CGE201.1

Course Teaching and Evaluation Scheme

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

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of Retailing.
Course Objectives	1. Provide students with a modest awareness of retailing and 2. Enable students to become good retail planners and decision makers.
Course Outcomes	Upon completion of this course students will be able to- 1) To enable the student to understand the basic of Retailing. 2) Understand the retail market segmentation. 3) Understand the Consumer Buying Behavior and consumer relationship Management.

COURSE CONTENTS

Module No.	Unit No.		Teaching Hours
1.0		Retail Management	10
	1.1	Meaning of Retail and Retailing.	
		Types of Retailers.	
	1.2	Factors influencing the Growth of Retailers in India.	
	1.3	Profiles of Retailers in India.	
2.0		Retail Market Segmentation	10
	2.1	Meaning, Importance, and Benefit of Market Segmentation.	
	2.2	Types of Market Segmentation.	
	2.3	Elements of Market Segmentation.	
	2.4	Levels of Market Segmentation.	
3.0		Consumer Buying Behavior Customer Relationship Management	10
	3.1	Meaning, Stages in the Buying Decision Process,	
	3.2	Buying Characteristics influencing Consumer Behavior.	
	3.3	Meaning, Importance of CRM, Steps involved CRM Process,	
	3.4	Importance of Customer Retention Management.	

Books for References

1. Modern Retail Marketing J.N. Jain and Singh, Regal Pub., New Delhi.
 2. Marketing Management C.B. Gupta, Sultan Chand and Sons, New Delhi.
 3. Retail Management Suja Nair, Himalaya Pub. House, New Delhi.
 4. Marketing Management K.Karunakaran, Himalaya Pub.House, New Delhi.
- Retail Management Micheal, Levy, Barton. A, Wei-,Tata Mcgraw Hill Pub., NewDelhi.



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-III (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Banking Service

Course code: CGE201.2

Course Teaching and Evaluation Scheme

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

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Banking knowledge, visit to Banks, Banking forms, E-learning resources, Video's, Projectors
Course Objectives	1.To enlighten the students with Introduction of banking concept and dynamic services 2. To expose the student to Banking operations and management 3.To enable the students familising with banking law and practice 4.To assist to students in understanding corporate law affecting the operations of banks 5. To enable the students awaring with credit aspects CASA banking products
Course Outcomes	1.It is helpful to acquaint the knowledge of banking procedure 2.It is helpful to understand the detail knowledge of banking and financial situations 3. It is helpful to enable Banking, Economics, and management experience

COURSE CONTENTS

	Unit No.	Topic	Teaching Hours
1.0		Introduction and Basics of Banking	10
	1.1	Banking History, Types of Banking in India.	
	1.2	Banking Functions, different types of Products and services.	
	1.3	Challenges of Banking.	
	1.4	Types of deposits, features and benefits.	
	1.5	Savings- current, fixed, and recurring deposits.	
	1.6	Types of Loans, retail lending, secured and unsecured.	
2.0		Account opening Process	10
	2.1	Account Opening, filling the various banking forms, KYC form,	
	2.2	Filling the loan application,	
	2.3	Submission of necessary documents.	
4.0		Banking Operations	10
	4.1	Underwriting rules and regulations.	
	4.2	Governing accounts opening process.	
	4.3	Transactions in Bank account: cash transfer, clearing, ECS, ATM, Pos payment wallets.	
	4.4	Services channels: Internet, Mobile.	

Reference Books:

1. Banking Law, Theory and Practice – Sundaram and Varshney – Sultan Chand Co.,
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.
4. Indian Banking – Parameswaran – S.Chand and Co,
5. Banking Law Theory and Practice – Tanon
6. Banking Law Theory and Practice – Sherlaker & Sherlaker.
7. Indian Banking System – Dr. Maroti Kachave, Dr. Ramakant Ghadge, Dr. Balaji Kamble – Shradha Publication Solapur



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-III (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Management Skill

Course code: CGE201.3

Course Teaching and Evaluation Scheme

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

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 2 Credit Course)

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Classroom, Board, Notes, E-learning, PPT, DVD, Books, Lectures, etc.
Course Objectives	1.Students develop and understanding of important concept of management skills 2.To Know law the skills, apply into working effectively within organization 3.To help students develop skills necessary to performance 4.To provide Opportunities to practice important management skills
Course Outcomes	After acquired the skills of management students be capable 1. Improve the technical skill and ability. 2 students can develop his analytical ability & competent use of tool, work resolved the solve the problems. 3. It help to coordinate and resolved the conflict within organizations. 4. It can develop the team work 5. It help to develop integrity, self-awareness dedication, external conduct amongst the people

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Decision Making Skill	10
	1.1	Introduction, Concept, decision making, importance of decision making.	
	1.2	Challenges in the process of decision making.	
2.0		Time Management Skill	10
	2.1	Introduction, concept, Importance, steps and Techniques of time management.	
	2.2	Hurdles of effective time managements	
3.0		Presentation and Communication Skill	10
	3.1	Definition, Types, benefits Subject selection	
	3.2	Concept, Types, Channels, process of communication.	

Books for Reference:

1. Kootz, O'Donnell, Weighrich : Essentials of Management
2. Michael, J. Stahl: Management -Total Quality in a global environment (Blackwell Business)
3. Newman, Warren and Summer: The Process of Management, Concept, Behaviour & Practice.
4. Brech, E.F.L. : Principles and Practice of Management
5. Drucker, P.F. : Managements, Tasks, Responsibilities, Practices
6. Asha Kaul : Effective Business Communication (PHI)
7. Ron Ludlow, Fergus Panton : The Essence of Effective Communication (PHI)
8. Efrain, jae, david, H. Micheal : Electronic Commerce : A Managerial Perspective (Pearson Education)
9. Carr D.K. and Johansson H.J. - Best Practices in Re-engineering (MGH)
10. Jayaraman M.S.: Business Process Re-engineering (TMG)



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-III (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: E- Commerce

Course code: CVSC201

Course Teaching and Evaluation Scheme

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

Continuous Assessment (CA):

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two tests will be considered for final Internal Assessment.

End Semester Examination (ESA for 2 Credit Course):

1. Question paper will comprise of 6 questions, each carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory and based on entire syllabus.
4. Remaining question (Q.2 to Q.6) will be selected from all the modules.

Course prerequisites	Basics knowledge of E-commerce
Course Objectives	The objective of the course is to learn types, process of e-commerce, the tools, channels and the related issue in implementing the e-commerce practices.
Course Outcomes	Upon completion of this course students will be able to- 1. Understand the . Basics knowledge of E-commerce 2. The able to start the Business Venture.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		E-Commerce	10
	1.1	Introduction, Meaning, Definitions, Scope Of E-Commerce,	
	1.2	Conceptual Framework Of E-Commerce.	
	1.3	Advantages And Issues In E- Commerce, E-Commerce-Business Models.	
	1.4	Channels of E-Commerce; Need for E-Commerce.	
2.0		Technology Of E-Commerce	10
	2.1	How E-Commerce Works? What Is Network?	
	2.2	Internet – Intranet Technology, E-Commerce and www.	
	2.3	web Technology, Digital Technology.	
	2.4	Internet Based E-Commerce Issues.	
3.0		E-Business Strategy and Electronic Payment System	10
	3.1	E-Business Technology, New Business Strategy.	
	3.2	E-Business Design, E-Business-Decision Support System and Knowledge.	
	3.3	Types of E-Payment system; E-cash and currency servers.	
	3.4	E-Cheques, credit cards, smart cards, electronic purchases and debit cards.	
	3.5	Business issues and economic implications.	
	3.6	Security Issues in E-Commerce.	

Reference Books

- 1) Information Technology E-Commerce and E-Business By V. D. Dudheja, Commonwealth Publishers, New Delhi.
- 2) Business On The Net And E-Commerce By Kamlesh Agrawal And Amit Lal, Mcmilan India Ltd
- 3) Electronic Commerce by Elias M Awad, Prentice Hall Of India, New Delhi.
- 4) E-Commerce By Dr.Sanjivkumar Agrawal, Dr.Shubhangi Dive, Chinmay Prakashan, Aurangabad.
- 5) E-Commerce by Kamlesh Bajaj.



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-IV (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Corporate Accounting – II

Course code: CDSC251

Course Teaching and Evaluation Scheme

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

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 4 credit course)

1. Question paper will comprise of 7 questions,
2. Question No.1 will be compulsory on any modules. Carrying 20 marks.
3. The students need to solve total 5 questions.
4. remaining questions carry 15 marks each
5. Remaining question (Q.02 to 07) will be selected from all the modules.

Course prerequisites	Black Board, projector, -E learnings Resources, journals, case study
Course Objectives	1.To help the students to understand the techniques of reconstruction and liquidation of the corporate entity. 2.To provide the student with knowledge of record development in corporate accounting. 3.To teach them the various requirement of corporate reporting 4.Widely used in present corporate world
Course Outcomes	Upon completion of this course students will be able to- 1.Student can acquire an idea about internal reconstruction of the company 2.The learn and understand how the two companies amalgamated 3.Students get knowledge of process of how the Holding company and subsidiary company come together 4.Provide the knowledge of Advance and recent transactional concept of corporate accounting.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Profit prior to incorporation	12
	1.1	Meaning of Profit prior to incorporation.	
		Allocation of expenses and incomes between pre and post period.	
	1.2	Ascertaining pre and post incorporation profit or loss.	
2.0		Amalgamation of Companies	12
	2.1	Meaning And Causes Of Amalgamation.	
	2.2	Methods Of Purchase Consideration.	
	2.3	Opening And Closing Entries In The Books Of Companies And Preparation Of Balance Sheet.	
3.0		Redemption of Debenture	12
	3.1	Meaning, types of debenture,	
	3.2	Redemption of debenture,	
	3.3	Problem on sinking fund Method only	
4.0		Holding Company	12
	4.1	Definition, Legal framework, Consolidate Balance Sheet.	
	4.2	Investment In Subsidiaries, Minority Interest.	
	4.3	Pre and post Acquisition Profit, Goodwill or Cost of Control.	
	4.4	Inter Company Transaction, Unrealized Profits, Revaluation of Assets and Liabilities.	
5.0		Liquidation	12
	5.1	Meaning of liquidation.	
	5.2	Modes of Winding Up; Compulsory winding Up; Voluntary Winding Up.	
	5.3	Winding Up Under The Supervision of Court.	
	5.4	Liquidation Procedure, Liquidator's Remuneration.	

Books for References:

- 1) Practical problem in advanced account only S.P Jain and K.L Narang kalyani publishers
- 2) Advanced accounting – J.R Batliboi the standard account only publication private Ltd Mumbai.
- 3) Advanced accountancy : R.L Gupta, M Radnaswami sultan chand and sons New Delhi
- 4) A New approach to accountancy : H.R Kotalwar discovery publishers Latur
- 5) Advanced corporate Accounting- Dr H W Kulkarni, Dr R.V. Ghadge. Dr S.S. Jadhav



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-IV (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Management Accounting-II

Course code: CDSC252

Course Teaching and Evaluation Scheme

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

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 4 credit course)

1. Question paper will comprise of 7 questions,
2. Question No.1 will be compulsory on any modules. Carrying 20 marks.
3. The students need to solve total 5 questions.
4. remaining questions carry 15 marks each
5. Remaining question (Q.02 to 07) will be selected from all the modules.

Course prerequisites	Basics knowledge of Management Accounting
Course Objectives	To enable the students to understand the Objective of this course is to acquaint the students regarding various Management accounting concepts and its application in managerial decision making
Course Outcomes	Upon completion of this course students will be able to- 1. Understand the Meaning, Importance and Limitations of Fund Flow Statement. 2. Identify the significance and Limitations of Cash Flow Statement. 3. Understand the Marginal Costing And Break Even Analysis. 4. Preparation Of A Production Budget, Sales Budget And Control Ratios.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Financial Statement Analysis	12
	1.1	Meaning, Definition Scope of Financial Statement	
	1.2	Meaning of Financial Statement Analysis	
	1.3	Tool of Financial Statement Analysis (comparative statement analysis, common size Statement and Trend Analysis)	
2.0		Fund Flow Statement	12
	2.1	Introduction, Meaning, Importance and Limitations of Fund Flow Statement,	
	2.2	Preparation, Statement of Changes in Working Capital and Fund Flow Statement.	
3.0		Cash Flow Statement	12
	3.1	Meaning, Significance and Limitations of Cash Flow Statement.	
	3.2	Preparation Of Cash Flow Statement According To Accounting Standard Iii (As Iii).	
4.0		Marginal Costing and Break Even Analysis	12
	4.1	Meaning, Advantages And Disadvantages Of Marginal Costing And Break Even Analysis,	
	4.2	Cost Volume Profit Analysis, Break Even Analysis, Profit Volume Ratio,	
	4.3	Margin Of Safety And Maintaining A Desire Level Of Profit.	
5.0		Budget and Budgetary Control	12
	5.1	Meaning, Objectives, Advantages And Limitations Of Budget And Budgetary Control.	
	5.2	Preparation Of A Production Budget, Sales Budget And Control Ratios,	
	5.3	Activity Ratios, Capacity Ratios, Efficiency Ratios And Calendar Ratios.	

Suggested Books:-

- 1) Management Accounting – Manmohan Goyal, Sahitya Bhawan Publication, Agra.
- 2) Management Accounting – R.K.Sharma and S.K.Gupta, Kalyan Publication, Ludhiyana.
- 3) Management Accounting – Khan M.Y. & Jain R.K., Tata Mcgraw Hill, New Delhi.
- 4) Management Accounting – R.S.N. Pillai & V.Bhagvathi, S.Chand & Company.
- 5) Management Accounting – N.Vinayakan and I.B.Singh, Himalaya Publishing House.
- 6) Principles Of Management Accounting – Dr.S.N.Maheshwari, Sultan Chand And Sons.
- 7) Management Accounting – Dr.Nagori, Dr.Jadhav, Dr.S.S.Agrawal.



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-IV (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Mercantile Law

Course code: CDSM251

Course Teaching and Evaluation Scheme

<u>Teaching Scheme</u>				<u>Evaluation Scheme</u>					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average of Two Tests			
04	--	60	--	20	20	20	80	--	100

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 4 credit course)

1. Question paper will comprise of 7 questions,
2. Question No.1 will be compulsory on any modules. Carrying 20 marks.
3. The students need to solve total 5 questions.
4. remaining questions carry 15 marks each
5. Remaining question (Q.02 to 07) will be selected from all the modules.

Course prerequisites	Advance knowledge of Mercantile Law
Course Objectives	The objective is to 1.To acquire knowledge and develop understanding of the necessary framework of mercantile law with reference to various provisions and acts. 2.To make acquainted to the students regarding the provisions of Indian contract act. 3.To make acquainted to the students regarding the provisions of various mercantile and business laws.
Course Outcomes	Students will be able to apply and follow the rules and regulations as per the various business and mercantile laws.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Indian Contract Act, 1872	12
	1.1	Introduction, Meaning Of Contract, Meaning of Agreement,	
	1.2	Essential Elements Of Valid Contract, Classification Of Contract,	
	1.3	Offer-Legal Rules for to make a Valid Offer, Acceptance- Legal Rules for to make a Valid Acceptance	
	1.4	Capacity Of Parties, Free Consent, Meaning of Contingent Contract and Quasi Contract.	
2.0		The Negotiable Instrument Act, 1881	12
	2.1	Introduction, Meaning, Characteristics Of Negotiable Instruments,.	
	2.2	Promissory Notes, Bill Of Exchange And Cheques, Crossing Of A Cheque, Types Of Crossing.	
3.0		The Sale Of Goods Act, 1930	12
	3.1	Introduction, Important Definitions, Contract Of Sale, Sale And Agreement To Sale. Kinds Of Goods.	
	3.2	Some Important Comparisons- Sale And Hire Purchase, Agreement To Sale And Hire Purchase, Sale And Bailment,	
	3.3	Conditions And Warranties Transfer Of Properties In Goods, Unpaid Seller.	
4.0		Consumer Protection Act, 1986	12
	4.1	Introduction, important definition, complain, complainant,	
	4.2	Consumer defects, deficiency and unfair trade practices, manufacture, consumer council,	
	4.3	Consumer dispute redressal agencies – district forum, state commission, national commission.	
5.0		Foreign Exchange Management Act, 1999	12
	5.1	Introduction, Definitions,	
	5.2	Regulations And Management Of Foreign Exchange, Authorized Person,	
	5.3	Directorate Of Enforcement.	

Reference Books:

- 1) Mercantile Law – Rohini Goel
- 2) Mercantile Law- R.C.Chawala, K.C.Garg
- 3) Business Law – M.C.Kuchal, Vikas Publishing House
- 4) Business Law – N.D.Kapoor, S.Chand Publication
- 5) The Foreign Exchange Management Act , 1999 – Commercial Law Publishers.



Swami Ramanand Teerth Marathwada University Nanded

(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-IV (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Business Management

Course code: CGE251.1

Course Teaching and Evaluation Scheme

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

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 2 credit course)

1. Question paper will comprise of 6 questions, each question carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Tutorial, workshop, private company visit, Board, lectures.
Course Objectives	<ol style="list-style-type: none"> 1) Student would made to understand the history of Business Management 2) It would be expose to the function of Business Management 3) To understand the Internal and external environment in an organizational function 4) To know the knowledge of quality management
Course Outcomes	<ol style="list-style-type: none"> 1. It is beneficial to become successful manager. 2. It is very useful to apply theories and techniques of management in practical life. 3. It develops managerial skills among the students.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Management Thinkers & Theories	10
	1.1	Henry Fayol and his 14 principles of management.	
	1.2	F.W. Taylor and his principles of scientific management, Peter F. Drucker and his contribution to management.	
	1.3	Hertzberg's two factor theory, Mac Gregor's X and Y Theory.	
	1.4	Abraham Maslow's theory of motivation, McClelland's theory of needs.	
2.0		Training & Development	10
	2.1	Meaning of training, definition, importance of training, nature of training, types of training.	
	2.2	Evaluation of training programme, objectives of development, process of development.	
3.0		Performance Appraisal and Recent Development in Management	10
	3.1	Meaning, need of performance appraisal,	
	3.2	Purpose of performance appraisal, process of performance appraisal,	
	3.3	Methods of performance appraisal, advantages of performance appraisal.	
	3.4	Total Quality Management , Quality Circle, Management Information System, Bench Marking.	

Reference Books:

1. Principles of Management – T. Ramasamy – Himalaya Publishing House
2. Principles of Management – Govindrajan & Natrajan – PHI Learning
3. Principles of Management – R.N. Gupta – Sultan Chand & Sons
4. Principles of Management – P. Subbarao – Himalaya Publishing House



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-IV (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Business Marketing

Course code: CGE251.2

Course Teaching and Evaluation Scheme

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

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 2 credit course)

1. Question paper will comprise of 6 questions, each question carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Tutorial, workshop, private company visit, Board, lectures.
Course Objectives	1 Students to know the marketing Skills 2 To understand the Strategy of marketing 3 To understand the Consumer behaviour Outcomes
Course Outcomes	1 Marketing skill develop business opportunities in the students 2 It progress in the organizational functions

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Business Marketing	10
	1.1	Business Marketing Concept, Business vs. Consumer Marketing, Economics of Industrial demand, Types of Industrial Markets,	
	1.2	Types of Business Customers, Classifying Industrial Products & Services, Business customers purchase orientations,	
	1.3	Organizational Procurement Characteristics, Environment Analysis in Business Marketing.	
2.0		Organizational Buying Behavior	10
	2.1	Organizational Buying Process, Types of purchases / buying situations, Buying Centre Concept.	
	2.2	Inter Personal Dynamics of Business Buying Behavior, Roles of Buying center, Conflict Resolution in Decision.	
	2.3	The Webster & Wind model of Organizational Buying Behavior, Ethics in Purchasing.	
3.0		Market Segmentation Business Marketing Research	10
	3.1	Segmenting, Targeting and Positioning of Business Market, Value based segmentation.	
	3.2	Model for segmenting the organizational Market.	
	3.3	Differences between B2C & B2B Marketing Research, Marketing Research Process.	
	3.4	The Standard Industrial Classification (SIC), Research Methods,	
	3.5	Sales Forecasting Approaches, Top-Down, Bottom-up approaches.	

Suggested Books:

- 1) Philip Kotler – Marketing Management (Prentice Hall of India, New Delhi)
- 2) Sherlekar, S.A. – Marketing Management (Himalaya Publication House, Mumbai)
- 3) Karunakaran, K – Marketing Management (Himalaya Publication House, Mumbai)



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-IV (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Corporate Tax Planning

Course code: CGE251.3

Course Teaching and Evaluation Scheme

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

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 3 credit course)

1. Question paper will comprise of 6 questions, each question carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Knowledge of Corporate Tax Planning
Course Objectives	To enable students to provide Basic knowledge of corporate tax planning and its impact on decision-making.
Course Outcomes	1. Student get enable about corporate Tax Planning. 2.The know the its impact on business decision making.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Tax Planning – I	10
	1.1	Tax planning, tax management, tax evasion, tax avoidance;	
	1.2	Corporate tax in India; Residential status of companies and tax incidence;	
	1.3	Tax planning with reference to setting up of a new business;	
	1.4	Locational aspect, nature of business, form of organization;	
2.0		Tax Planning – II	10
	2.1	Tax planning with reference to financial management decision -	
	2.2	Capital structure, dividend including deemed dividend and bonus shares;	
3.0		Tax Planning – III	10
	3.1	Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace	
	3.2	Tax planning with reference to employees' remuneration	

Suggested Books:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.



Swami Ramanand Teerth Marathwada University Nanded
(Structure and Syllabus of four years Multidisciplinary Degree program with multiple entry and exit option)

B.com (IInd year): Semester-IV (level 5.0)

Subject: Commerce

Under faculty of commerce and management

Effective from Academic year 2025-2026 (as per NEP.2020)

Course Title: Goods and Service Tax

Course code: CSEC251

Course Teaching and Evaluation Scheme

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

Continuous Assessment

Two tests must be conducted which should cover at least 80% of syllabus. The marks of the average of two test will be considered for final Internal Assessment.

Under End Semester Examination (ESA for 2 credit course)

1. Question paper will comprise of 6 questions, each question carrying 10 marks.
2. The students need to solve total 4 questions.
3. Question No.1 will be compulsory on any modules.
4. Remaining question (Q.02 to 06) will be selected from all the modules.

Course prerequisites	Basic Knowledge of GST
Course Objectives	1. To make Students Aware about GST 2. The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practices. 3. Registration of person having multiple businesses 4. To enhance the knowledge about GST in India
Course Outcomes	1. They will get Knowledge of GST. 2. The students will be able to apply skills and knowledge in taxation practices in area of custom duty and GST.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction of Goods and Service Tax	10
	1.1	Genesis of GST in India, Power to tax GST (Constitutional Provision).	
	1.2	Title, extent and commencement, Definition of GST, What is GST, Benefits of GST.	
	1.3	Number of Legislations, Rates of CGST/SGST and IGST.	
2.0		Registration under Goods and Service Tax	10
	2.1	Person liable to be Registered, Requirement and Procedure for Registration,	
	2.2	Registration of person having multiple businesses, Registration of non-resident Taxable person	
3.0		Administration and Levy of Goods and Service Tax	10
	3.1	Levy & Collection of GST [Sec.9 CGST Act].	
	3.2	Composition Scheme under GST [Sec.10 CGST Act] Power to grant Exemptions [Sec.11 of CGST Act]	
	3.3	Concept of Supply and Time of Supply Taxable Event – Supply“ Meaning and Scope of Supply [Sec.7] Schedule I, II,III Composite and Mixed Supplies [Sec.8]	
	3.4	Time of Supply in case of Goods & Services, Input Tax Credit Conditions for Input Tax Credit, Utilization of input tax credit,	

Reference Books:

1. CA Raj K Agrawal Study AT Home.
2. Dr. Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.
4. Public Economic & GST, Dr. Anand Shewale, Dr. Shivprasad Dongare, Dr. Asha Bhairat, Prof. Sayyed Shabnam, Vidya Books Publishers, Aurangabad.