



॥ 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 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.

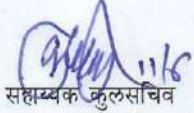
'ज्ञानतीर्थ' परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

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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)

SEM: - V



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 & Level	Sem	Major		Minor (DSM) (Choose any one from pool of courses from same discipline)	Generic/Open Elective (There are two baskets of GE, Select one course from 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 Semester	Cum. Cr. per Degree
		(DSC) Mandatory	(DSE) Elective (Choose any one from Pool of Courses)							
1	2	3		4	5	6	7	8	9	10
I 4.5	I	DSC101: 3Cr DSC102:3Cr	-	-	GE101: 2Cr GE102: 2Cr	VSC101:2Cr SEC101:2Cr	AECEN101: 2Cr VEC101: 2Cr (Indian Constitution.) IKS101: 2Cr	CC101: 2Cr (NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	22	UG Certificate 44
	II	DSC151: 3Cr DSC152: 3Cr	-	DSM151:2Cr	GE151: 2Cr GE152: 2Cr	VSC151: 2Cr SEC151: 2Cr	AECXX151: 2Cr (XX=MR/HN/PL/SK/KN) VEC151: 2Cr (Env. Studies)	CC151: 2Cr (NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	22	
	Cum. Cr.	12	-	2	8	4+4	4+4+2	4	44	
Exit Option: Award of UG Certificate in Major with 44 Credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor										
II 5.0	III	DSC201: 4Cr DSC202: 4Cr	-	DSM201:4Cr	GE201: 2Cr	VSC201: 2Cr	AECEN201: 2Cr	FP201: 2Cr CC201: 2Cr (NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	22	UG Diploma 88

	IV	DSC251: 4Cr DSC252: 4Cr	-	DSM251:4Cr	GE251:2Cr	SEC251: 2Cr	AECXX251: 2Cr (XX=MR/HN/PL/ SK/KN)	CEP251: 2Cr CC251: 2Cr (NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	22	
	Cum. Cr.	28	-	10	12	6+6	8+4+2	8+4	88	
Exit Option: Award of UG Diploma in Major with 88 Credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor										
III 5.5	V	DSC301: 4Cr DSC302: 4Cr	DSE301: 4Cr	DSM301:4Cr		VS301: 4Cr		FP301/CEP301: 2Cr	22	UG Degree 132
	VI	DSC351: 4Cr DSC352: 4Cr DSC353: 2Cr	DSE351: 4Cr	DSM351:4Cr				OJT351: 4Cr	22	
	Cum. Cr.	46	8	18	12	10+6	8+4+2	8+6+4	132	
Exit Option: Award of UG Degree in Major with 132 Credits OR Continue with Major and Minor										
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.	74	16	18+4=22	12	10+6	8+4+2	8+6+8	176	
Four Year UG Honours Degree in Major and Minor with 176 Credits										
IV 6.0	VII	DSC401: 4Cr DSC402: 4Cr DSC404: 2Cr	DSE401: 4Cr	RM401: 4Cr				RP401: 4Cr	22	UG Honours with Research Degree 176
	VIII	DSC451: 4Cr DSC452: 4Cr DSC454: 2Cr	DSE451: 4Cr					RP451: 8Cr	22	
	Cum. Cr.	64	16	18+4	12	10+6	8+4+2	8+6+8+12	176	
Four Year UG Honours with Research Degree in Major and Minor with 176 Credits										

Abbreviations:

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

Teaching Scheme
B.Com. (IIIrd year): Semester V
(Level 5.5)

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Discipline Specific Major Core (DSC301)	CDSC301	Advanced Accounting-I	04	--	04	--	04
	CDSC302	Cost Accounting-I	04	--	04	--	04
Discipline Specific Elective (DSE301)	CDSE301	Income Tax Law & Practice	04	--	04	--	04
Discipline Specific Minor (DSM301)	CDSM301	Practical Auditing	04	--	04	--	04
Vocational Skill Course (VSC301)	CVSC301	Financial Management	04	--	04	--	04
Field Projects (FP301)	FP301	Research Project (Fieldwork/Survey)	--	04	--	02	02
Total			20	04	20	02	22

Examination Scheme
B.Com. (IIIrd year): Semester V
(Level 5.5)

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)	
Discipline Specific Major Core (DSC301)	CDSC301	Advanced Accounting-I	20	80	--	--	100
	CDSC302	Cost Accounting-I	20	80	--	--	100
Discipline Specific Elective (DSE301)	CDSE302	Income Tax Law & Practice	20	80	--	--	100
Discipline Specific Minor (DSM301)	CDSM301	Practical Auditing	20	80	--	--	100
Vocational Skill Course (VSC301)	CVSC301	Financial Management	20	80	--	--	100
Field Projects (FP301)	FP301	Research Project (Fieldwork/Survey)	--	--	20	30	50
Total			100	400	20	30	550

Teaching Scheme
B.Com. (IIIrd year): Semester VI
(Level 5.5)

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Discipline Specific Major Core (DSC351)	CDSC351	Advanced Accounting-II	04	--	04	--	04
	CDSC352	Cost Accounting-II	04	--	04	--	04
	CDSC353	Investment Management	02	--	02	--	02
Discipline Specific Elective (DSE351)	CDSE351	Research Methodology	04	--	04	--	04
Discipline Specific Minor (DSM351)	CDSM351	Business Management	04	--	04	--	04
On Job Training (OJT351)	OJT351	Research Project Report / Dissertation (Fieldwork/Survey/Viva Voice)	--	08	--	04	04
Total			18	08	18	04	22

Examination Scheme
B.Com. (IIIrd year): Semester VI
(Level 5.5)

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)	
Discipline Specific Major Core (DSC351)	CDSC351	Advanced Accounting-II	20	80	--	--	100
	CDSC352	Cost Accounting-II	20	80	--	--	100
	CDSC353	Investment Management	10	40	--	--	50
Discipline Specific Elective (DSE351)	CDSE351	Research Methodology	20	80	--	--	100
Discipline Specific Minor (DSM351)	CDSM351	Business Management	20	80	--	--	100
On Job Training (OJT351)	OJT351	Research Project Report / Dissertation (Fieldwork/Survey/Viva Voice)	--	--	50	50	100
Total			90	360	40	60	550



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

B.com (IIIrd year): Semester-V (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Advanced Accounting – I

Course code: CDSC301

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 knowledge of Advanced accounting, Black board, E- Material, Books etc.
Course Objectives	1. To understand to prepare final accounts of commercial banks. 2. To understand the financial statements of electricity companies 3. Note the difference between Single Entry and Double Entry System 4. Ascertain profit loss & prepare Opening and Closing Statements of Affairs. 5. Recognize the difference between Holding Company and Subsidiary Company & prepare the Consolidated Balance Sheet, 5. Know the various types of branches and preparation of branch accounts. 6. Know the developments in accounting.
Course Outcomes	Upon completion of this course students will be able to: 1. The students will become skillful account and finance manager. 2. The students will become skillful NET/SET qualified account and finance teacher.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		FINAL ACCOUNTS OF COMMERCIAL BANKS	12
	1.1	Meaning, Definition and major functions	
	1.2	Legal Provisions of final accounts of commercial banks	
	1.3	Preparation of Profit and Loss account and Balance Sheet	
	1.4	Preparation of particular of advances.	
2.0		FINANCIAL STATEMENTS OF ELECTRICITY COMPANIES	12
	2.1	Presentation of Financial Statements of Electricity companies in accordance with the requirements of Revised Schedule VI under the Companies Act.	
	2.2	Refer to the Electricity Act, 2003 practical problems on preparation of Profit & Loss Account and Balance Sheet under the Companies Act)	
	2.3	Practical problems on preparation of Profit & Loss Account and Balance Sheet under the Companies Act.	
3.0		INVESTMENT ACCOUNTS	12
	3.1	Meaning, Need, Interest Yielding Investments	
	3.2	Investment in Shares cum Interest Dividend, Exentrate/Dividend transactions of purchase and sales	
	3.3	Entries for Interest receivable, Account, Broker's Commission	
	3.4	Valuation of closing investments by FIFO Method and Market Price method.	
4.0		SINGLE ENTRY SYSTEM	12
	4.1	Meaning, Features, Merits and Demerits	
	4.2	Difference between Single Entry System and double Entry System, Ascertainment of profits	
	4.3	Net Worth System and Conversion in Double Entry System.	
5.0		HOLDING COMPANY ACCOUNTS(Two or more Subsidiary)	12
	5.1	Consolidated Financial Statements of Holding Companies, Consolidation with adjustments of Inter-company transaction.	
	5.2	Issue of Bonus Shares, Revaluation of fixed Assets, Debentures and Preference Shares of subsidiary Company, Dividend.	
	5.3	Refer to the Accounting Standard AS 21 "Consolidated Financial Statements" and Ind-AS 27, practical problems.	

Books for References

1. A new approach to accountancy by prof. H. R. Kotalwar, Discovery publishers, latur.
2. Fundamentals of corporate accounting by j r monga, Mayoer paperback, noida.
3. Advanced accountancy by R. L gupta and radhaswamy, Sultan chand and sons, new delhi.
4. Advanced accountancy by m g patkar, dr. C m joshi, phadke Prakashan, kolhapur.
5. Studies in advanced accountancy by dr s n maheshwari, Dr. S. K. maheshwari, sultan chand and sons, 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 (IIIrd year): Semester-V (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Cost Accounting-I

Course code: CDSC302

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 Cost Account, Black board, E- Material, Books etc.
Course Objectives	1.To understand knowledge of cost accounting, single output costing, material cost, labor cost and overhead 2. To learn how the cost accounting is different from financial accounting. 3. To understand how to use accounting methods and cost calculations. 4. To define the cost and their impact on value creation in the company. 5. To understand how to make differentiate Cost Management systems.
Course Outcomes	On completion of this course students will be capable for 1. The selection of the appropriate cost accounting and their impact on the business policy. 2. The determination of cost as per element per unit of production. 3. The Identification and control of cost of production. 4. Becoming a superior Cost accountant and cost analyst. 5. Students will be capable to make differentiate Cost Management systems.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Cost Accounting:	12
	1.1	Meaning, Definition, Nature and Scope,	
	1.2	Objectives, Concept of Cost.	
	1.3	Elements of Cost & Classification.	
	1.4	Methods & Techniques of Costing.	
2.0		Single Output Costing:	12
	2.1	Meaning of Cost,	
	2.2	Treatment of Stock of Raw Material,	
	2.3	Work In Progress, Finished Goods and	
	2.4	Numerical Problems on Cost Sheet and Tender	
3.0		Material Cost:	12
	3.1	Material Control, Purchase Procedure, Methods of Pricing,	
	3.2	Material Issues- FIFO, LIFO, Simple & Weighted Average,	
	3.3	Inventory Management- Fixation of Stock Levels-Minimum Level, Maximum Level, Reorder Level	
	3.4	Economic Order Quantity, ABC Analysis (Numerical Problems on Above)	
4.0		Labour Cost:	12
	4.1	Meaning, Labour Cost Control, Time Keeping & Time Booking.	
	4.2	Idle Time & Labour Turnover, Methods of Wage Payments; time Rate System.	
	4.3	Incentive Plans of Halsey & Rowan, Taylor's Differential Piece Rate System.	
5.0		Overheads :	12
	5.1	Meaning and Nature of Overhead.	
	5.2	Collection of Overheads.	
	5.3	Classification of Overheads.	
	5.4	Numerical Problems on Machine Hour Rate.	

Books for References

- 1) Cost Accounting- S. P. Jain and K. L. Narang
- 2) Cost Accounting, Dr. S. N Maheshwari
- 3) Cost Accounting – Ravi. M Kishore
- 4) Advance cost Accounting, P. Das Gupta
- 5) Practical Costing, Dr. Sanjivkumar S. Agggrawal, DR. V.K. Bhosale, Dr. Pankaj Aboti



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

B.com (IIIrd year): Semester-V (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Income Tax Law & Practice

Course code: CDSE301

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	Basic Knowledge of Income Tax Law & Practice, Books Notes, E- material, projector, Classroom, Group presentation, Self-Study, Case study, Knowledge of Tax law.
Course Objectives	1.To understand the various deduction to be made from total Income while calculating the tax, 2.To understand the procedure and provisions made under GST Act for computing the tax, 3.To make aware how many item and Services are come under the GST , 4.To provide knowledge of GST rates to be charges according the nature of items and Services
Course Outcomes	1. Students will be able to-Describe the provisions in the corporate tax law which can be used for tax planning. 2. Students can well define the residential status of the assets. 3. Student of the course will be able to explain different type of income of their tax liabilities, expenses and their deduction ability. 4. Students will able to learn various direct & indirect taxes and their implications 5. Students will able to state the use of various deductions to reduce the taxable income.

COURSE CONTENT

Module No.	Unit No.	Topic	Teaching Hours
1.0		Income from Capital Gain	12
	1.1	Meaning of capital asset (Sec. 2), types of capital assets (Sec. 48),	
	1.2	Period of holding, meaning of transfer (Sec. 2),	
	1.3	Cost inflation index, deductions under section 54,	
	1.4	Practical problems on computation of income from capital gain.	
2.0		Income from Other Sources	12
	2.1	Meaning of income from other sources, charge-ability of income under Section 56.	
	2.2	Allowable deductions under Section 57 and	
	2.3	Computation of income from other sources.	
3.0		Deductions from Gross Total Income	12
	3.1	Meaning of Gross Total Income.	
	3.2	Deductions from Total Income: Sections : 80-C, 80-D, 80-G.	
	3.3	Deductions from Total Income: Sections: 80-TTA, 80-TTB.	
	3.4	Deductions from Total Income: Sections: 80E and 80U.	
4.0		Computation of Total Income and	12
	4.1	Computation of Total Income.	
	4.2	Computation of Total Income of an Individual.	
5.0		Computation of Tax Liability	12
	5.1	Computation of tax liability for assessee age below 60.	
	5.2	Note: For Academic Year 2025-26, the rules of income tax Previous Year 2024-25 & Assessment Year 2025-26 shall be followed i.e., current academic year shall be considered as assessment year.	

Books for References

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



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

B.com (IIIrd year): Semester-V (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Practical Auditing

Course code: CDSM301

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 (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 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 Practical Auditing. Books Notes, E- material, projector, Company visit.
Course Objectives	1. Understand meaning, types of audit, and difference between auditing and book keeping. 2. Know the meaning of internal control, internal check and audit, 3. Identify different types of vouchers, 4. Understand qualification, Duties, Rights, and different types of auditors, 5. Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.
Course Outcomes	1. Acquire Profound knowledge about Auditing 2. Understand the Auditing Procedure 3. Identify any discrepancies in the financial reports of an organization or institution 4. Analyze the financial reports and records of any institution/organization 5. Prepare an Audit Report of any institution/organization. 6. Understand the duties and liabilities of a company auditor. 7. Understand skills required for Auditing

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		INTRODUCTION OF AUDITING	12
	1.1	Auditing, Introduction, Meaning, Basic Principles and techniques.	
	1.2	Objectives and Essential Characteristics of Auditing.	
	1.3	Advantages and disadvantages of audit, Difference between Auditing and Book Keeping Accountancy.	
	1.4	Investigation, Types of Audit.	
2.0		AUDIT PLANNING AND PROCEDURES	12
	2.1	Audit planning, Audit Programming, Audit Note Book.	
	2.2	Audit Working Papers, Audit Evidence, Commencement of New Audit.	
	2.3	Preliminary work before audit-Test Checking, Routine Checking, Merits and demerits of Audit Programme.	
3.0		INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT	12
	3.1	Definition, Objectives and principles of good internal control.	
	3.2	Meaning, Objectives of Internal Check System.	
	3.3	Essentials of Internal Check System.	
	3.4	Meaning and Objectives of Internal Audit.	
4.0		VOUCHING	12
	4.1	Meaning, Definition and Importance of Vouching	
	4.2	Objects of Vouching Voucher.	
	4.3	Vouching of Cash transactions and Trading transactions.	
5.0		RECENT TRENDS IN AUDITING	12
	5.1	Special Areas of Audit, Special features of Cost Audit, Tax Audit and Management Audit;	
	5.2	Recent Trends in Auditing, Concept & Meaning of Standards on Auditing (SA).	
	5.3	Concept & Meaning of Forensic Audit.	
	5.4	Concept & Meaning of Audit under Computerized Environment	

Books for References:

1. A HAND BOOK OF PRACTICAL AUDITING by B.N. TONDON, S. SUDHARSANAM, S. SUNDHARA BAHU, S. CHAND CO. LTD, NEW DELHI 110055 .
2. FUNDAMENTALS OF PRACTICAL AUDITING by RAVINDER KUMAR, VIRENDER SHARMA, PRETICE HALL OF INDIA.PVT.LTD, NEW DELHI 110001
3. AUDITING – THEORY AND PRACTICE by PRADEEP KUMAR, BALDEV SADDEVA, JAYWANT SINGH, KALYANI PUBLISHERS, NEW DELHI.
4. AUDITING – PRINCIPLES AND PROBLEMS by Dr. T.R. SHARMA, SAHITYA BHAWAN, HOSPITAL ROAD, AGRA 282003



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

B.com (IIIrd year): Semester-V (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Financial Management

Course code: CVSC301

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	Banking knowledge, visit to Banks, Banking forms, E-learning resources, Video's, Projectors
Course Objectives	1.To enable and equip the students with the basic functions and tools of financial management 2. To prepare students for NET/SET. 3. To prepare students for Banking Exams. 4. To prepare students for the post of Financial Manager.
Course Outcomes	1. The students will be able to handle finance function. 2. The students will become Successful Finance Manager. 3. The students will become Successful Business Person by handling Finance Function.

COURSE CONTENTS

	Unit No.	Topic	Teaching Hours
1.0		Introduction to Financial Management:	12
	1.1	Meaning, Nature/ Characteristics of Financial Management,	
	1.2	Functions of Financial Management, Importance of Financial Management,	
	1.3	Responsibilities of Financial Management	
2.0		Financial Goals:	12
	1.1	Goals of Financial Management- Profit Maximization and Wealth Maximization,	
	1.2	Conflicts in Profit Maximization Goal v/s Wealth/Value Maximization Goal.	
	1.3	Role of Financial Manager.	
2.0		Capitalization:	12
	2.1	Meaning and definitions of capitalization.	
	2.2	Over-capitalization-Meaning, Causes, evils and remedial measures	
	2.3	Under- Capitalization meaning, causes, evils and remedial measures. Over-Capitalization v/s Under- capitalization.	
4.0		Capital Structure:	12
	4.1	Meaning and definitions of capital structure,	
	4.2	Qualities of optimum/sound capital structure,	
	4.3	Factors affecting capital structure, capital structure	
	4.4	Theories: NI Approach; NOI Approach; Traditional Approach and M.M. Approach.	
5.0		Approaches to Financial Management:	12
	5.1	Traditional view.	
	5.2	Modern View.	
	5.3	Investment Decisions.	
	5.4	Finance Decisions.	

Reference Books:

- 1) Khan and Jain : Financial Management, Tata McGraw Hills.
- 2) I .M. Pandey : Financial Management, Vikas Publications.
- 3) S .N. Maheswari : Financial Management, Principles and Practice, Sultan Chand & Sons
- 4) John J. Hampton: Financial Decision Making, Prentice Hall of India.
- 5) V .N. Laturkar & Arpita Alvi : Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.
- 6) Lawrence J. Gilma : Principle of Managerial Finance, Addisa Werly.



Swami Ramanand Teerth Marathwada University Nanded

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

B.com (IIIrd year): Semester-V (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Research Project (Fieldwork/Survey)

Course code: FP301

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme		
Credits Assigned		Teaching Hours		Continuous Assessment	End of Semester Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Assignments of Field Work/ Survey	Practical/ Oral Presentation of Field Work	
--	02	--	60	20	30	50

Course Teaching and Evaluation Scheme

Course prerequisites	Basic Knowledge of Research Methodology, Research Laboratory, Library, Internet Facility etc.
Course Objectives	1. To make acquaint the student with practical application of research methodology. 2. To develop the research skill and attitude among the students to solve the problems of the society. 3. To make the career of student in Research and development Sector.
Course Outcomes	1. The students will be acquainted with practical application of research methodology. 2. It will be developed the research skill and attitude among the students to solve the problems of the society. 3. The students will be made their career in Research and development Sector.

Course Contents

In the subject of Research Project (Field Work or Survey), each student has to register his/her research topic and prepare and submit a Short Resume of Research Project (Research Proposal) towards the Concerned Teacher/Supervisor/Guide for partial fulfillment of **B. Com** Degree under the guidance/supervision of Concerned Teacher/Guide/Supervisor at the beginning of **B. Com. V** Semester. After Research Proposal student has to develop Research Design and prepare field work/ survey instruments like questionnaire, interview schedule etc. for collection of primary data. Student has to undertake field work or survey for collection of the data (Primary and Secondary) required as per research objectives and hypothesis under the guidance/supervision of Concerned Teacher/Guide/Supervisor. At the end, student has to make the presentation on the field work/ survey done by him/her in front of external examiner.

Continuous Assessment (CA):

Assignments of Field Work/ Survey by Concerned Teacher/Supervisor/Guide for 20 Marks

1. Preparation of Research Proposal, Research Design, Questionnaire, Interview Schedule etc.
2. Collection of Data (**Primary/Secondary**)

End of Semester Examination (ESE) Practical Exam by external examiner for 30 Marks

Student has to make the presentation on the field work/ survey done by him/her in front of external examiner at the end of the V Sem.



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

B.com (IIIrd year): Semester-VI (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Advanced Accounting – II

Course code: CDSC351

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	Knowledge of Advanced Accounting, Black Board, projector, -E learnings Resources.
Course Objectives	After studying this subject student will be able to 1.To understand to prepare final accounts of commercial banks, General Insurance Company and Local Self-Government, 2. Practice the accounting transactions and events related to investment. 3. Note the difference between Single Entry and Double Entry System and to 4. Ascertain profit loss and to prepare Opening and Closing Statements of Affairs. 5. To know the process of valuation of goodwill.
Course Outcomes	Upon completion of this course students will be able to- 1. Ability to prepare consolidated accounts for a corporate group. 2. Understand the principles of accounting for investment in associates. 3. Acquire the ability to analyze complex issues to formulate well-reasoned coherent arguments 4. To reach well considered conclusions. 5. Enable to make the process of valuation of goodwill.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		FINAL ACCOUNTS OF GENERAL INSURANCE COMPANY:	12
	1.1	Meaning and types of Insurance, Nationalization of General Insurance.	
		Preparation of Revenue Accounts, Profit and Loss Accounts.	
	1.2	Preparation of Profit and Loss Appropriation A/C and Balance Sheet.	
2.0		FINAL ACCOUNTS OF LOCAL SELF GOVERNMENT:	12
	2.1	Meaning and Importance of Local Self Government	
	2.2	Maintenance of books, Preparation of Final Accounts of Gram panchayat.	
	2.3	Preparation of Final Accounts of Municipality and Zilla Parishad.	
3.0		VALUATION OF GOODWILL:	12
	3.1	Meaning of goodwill, factors affecting the value of goodwill,	
	3.2	Future maintainable profit, and yield expected by investors, capital employed.	
	3.3	Methods of evaluating goodwill-simple profit method, super profit method.	
		Capitalization of profit method.	
4.0		BRANCH ACCOUNTING:	12
	4.1	Difference between Branch and Departmental Accounts, Types of Branches, Home Branches and Foreign Branch, Dependent Branches.	
	4.2	Sale of Goods above/below invoice price, Final Accounts System, Independent Branch.	
	4.3	Incorporation of Branch Assets and Liabilities, Preparation of Branch Account by Debtors System, Stock Debtors System	
	4.4	Final Accounts System in case of Dependent Branches and also preparation of accounts in case of independent branches.	
5.0		UNDERWRITING OF SHARES AND DEBENTURES:	12
	5.1	Meaning of Underwriting, Need of underwriting, Sub underwriting, Underwriting Commission.	
	5.2	Provisions in The Companies Act, 1956, SEBI Guidelines,	
	5.3	Determination of Underwrites Liability when the issue is partially underwritten without firm underwriting.	
	5.4	Determination of Underwrites Liability when the issue is partially underwritten with firm underwriting.	

Books for References:

1. a new approach to accountancy by prof. h r kotalwar, discovery publishers, latur.
2. fundamentals of corporate accounting by j r monga, mayoor paperback, noida.
3. advanced accountancy by r l gupta and radhaswamy, sultan chand and sons, new delhi.
4. advanced accountancy by m g patkar, dr. c m joshi, phadke prakashan, kolhapur.
5. studies in advanced accountancy by dr s n maheshwari, Dr. S. K. maheshwari, sultan chand and sons, 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 (IIIrd year): Semester-VI (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Cost Accounting-II

Course code: CDSC352

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 Cost Accounting, Black Board, projector, -E leanings Resources.
Course Objectives	To enable the students to understand the 1.Objective of this course is to acquaint the students regarding various Cost accounting concepts and its application 2.To understand knowledge of cost, process, contract and operation 3. It help to examine the importance of analyzing and managing cost activities 4.To providing knowledge, importance of cost accounting and system 5. To familiarized and acquaint the students with the application of advance costing technique.
Course Outcomes	Upon completion of this course students will be able to- 1. Understand the Meaning, Importance and Limitations of Cost Accounting. 2.After learning this course, learners will be able to do process costing, marginal costing, absorption and 3. Differential costing and students will be able to control the budget of the organization. 4. Students can evaluate financial cost and cost volume profit model By

	acquiring the costing knowledge
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COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Cost Accounting Records of cost Audit:	12
	1.1	Nature and scope of cost audit. Cost Accounting Records and cost Audit.	
	1.2	Under company Act Purpose, scope and Advantages of cost Account,	
	1.3	Implementing Authorities of cost Audit, Cost Audit Techniques and Programs.	
	1.4	Cost Audit Report, Cost Auditor, Appointment Rights and responsibilities.	
2.0		Process Costing	12
	2.1	Meaning and Features of Process Costing	
	2.2	Treatment of Normal loss, Abnormal loss and Abnormal Gains.	
	2.3	Joint Products, By –Products and Accounting Practical Problems on above.	
3.0		Contract costing:	12
	3.1	Meaning and features of Contract costing contract v/s Job costing	
	3.2	Treatment of profit and Reserve Profit, value of work-in-progress and	
	3.3	Practical Problems on Preparation of contract Account and Balance sheet.	
4.0		Operating Costing:	12
	4.1	Meaning and Features of operating costing	
	4.2	Service cost unit, Single and Compound unit.	
	4.3	Practical Problems on Transport Industry.	
5.0		Reconciliation of Cost and Financial Account:	12
	5.1	Need of Reconciliation, reasons for Disagreement in Profit as per cost and Financial Accounts	
	5.2	Methods of Reconciliation Procedure of Reconciliation	
	5.3	Practical Problems on Preparation of Reconciliation Statement.	

Suggested Books:-

1. Cost Accounting : S. P. Jain, K .L. Narang.
2. Cost Accounting : Dr. S. N. Maheshwari
3. Cost Accounting : Ravi M. Kishore.
4. Advanced Cost Accounting : P. Das Gupta
5. Practical costing : Khanna ,Pande,Ahuja,Arora
6. Practical Costing: Dr. Sanjvkuar Agrwal Dr.V.K Bhosle Dr. Pankaj Aboti



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

B.com (IIIrd year): Semester-VI (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Investment Management

Course code: CDSC353

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	Basics knowledge of Investment Management, Black Board, projector, -E leanings Resources.
Course Objectives	To enable the students to understand the 1. Objective of this course is to provide students an exposure to investment management as a career. 2. Help the learner appreciate the various investment alternatives. 3. The objective of the course is to familiarize the students with the principles and practice of Investment Management. 4. The course will also acquaint the students with the functioning of the Indian Capital Market.
Course Outcomes	Upon completion of this course students will be able to- 1. Describe and to analyze the investment environment, different types of investment vehicles 2. Describe and examine the theory of Portfolio Management 3. Discuss and apply the Markowitz model 4. Describe and apply the Portfolio Management Models in the construction of an efficient Portfolio.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction:	12
	1.1	Concept, Investment and speculation.	
	1.2	Nature and scope of investment analysis.	
	1.3	Elements of investment: Return, risk and time; Objectives of investment; Security return and risk analysis.	
	1.4	Measures of return and risk; Approaches to investment analysis.	
2.0		Investment Avenues:	12
	2.1	Types of Different Investment Avenues, Derivatives, Options and Futures.	
	2.2	Non-financial investment: Real estate, Gold/Bullion & their characteristics.	
	2.3	Valuation of fixed income Investments and equity shares.	
3.0		Fundamental Analysis:	12
	3.1	Economic analysis – National and international factors affecting markets, Country risk rating, Economic cycles, Economic forecasting	
	3.2	Industry Analysis-Industry classification, Life cycle of industry, Entry-exit barriers, Company	
	3.3	Analysis –Financial and nonfinancial parameters, Trend analysis, Ratio analysis, Cash flows, Dividend analysis, SWOT analysis.	
4.0		Technical Analysis:	12
	4.1	Diversification-portfolio management-return and risk in the context of portfolio.	
	4.2	Portfolio selection portfolio theory-Harry Markowitz model-finding the efficient frontier, risk free lending and borrowing.	
	4.3	Capital market theory- Sharpe optimization model-selection of securities.	

Suggested Books:-

1. Rustagi R.P., Investment Analysis and Portfolio Management,-Sultan Chand & Sons , New Delhi2012.
Bhalla V. K.,Investment Management, S.Chand, New Delhi-2011
2. Avadhani .V.A.- Security Analysis and Portfolio Management- Himalaya Publishing House, 9th Edition
3. Dr.Preeti Singh- Investment Management –Himalaya Publishing House,16th Edition
4. Prasanna Chandra - Investment Analysis & Portfolio Management – (Tata Mcgraw Hill) 3rd Edition



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

B.com (IIIrd year): Semester-VI (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Research Methodology

Course code: CDSE351

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	Advance knowledge of Research Methodology
Course Objectives	The objective of Research Methodology: 1.To acquire knowledge and develop understanding of 2. To enable student to understand and work methods and concepts related research. 3. To enable the student to develop research project & work with research problem.
Course Outcomes	1.Give an overview of the research methodology and explain the technique of defining a research problem 2. Explain the functions of the literature review in research. 3. Explain carrying out a literature search, its review, developing theoretical and conceptual frameworks and writing a review. 4. Explain various research designs and their characteristics. 5. Explain the details of sampling designs, measurement and scaling techniques and also different methods of data collections. 6. Explain several parametric tests of hypotheses and Chi-square test. 7. Explain the art of interpretation and the art of writing research reports.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction:	12
	1.1	Meaning and Definition of Research.	
	1.2	Characteristics of Research, Objectives of Research.	
	1.3	Types of Research, Process and steps of Research.	
2.0		Process of Selection and formulation of Research problem:	12
	2.1	Problem Selection / Identification of the problem.	
	2.2	Sources of research problems, Criteria of a good research problem, Principles of research problem.	
	2.3	Hypothesis – Meaning, Sources of Hypothesis& Characteristics of good Hypothesis	
3.0		Research Design:	12
	3.1	Meaning of Research Design, Types of Research Design.	
	3.2	Essential steps in preparation of Research Design.	
	3.3	Evaluation of the Research Design – A Model of Research Design.	
4.0		Data Collection and analysis and interpretation of data	12
	4.1	Main forms of Data Collection response, Methods of data Collection.	
	4.2	Analysis of data, Types of analysis, Statistical tools of analysis.	
	4.3	Interpretation of data, Need and Importance, Technique of Interpretation.	
5.0		Research Report:	12
	5.1	Meaning of Research Report, Steps in Organization of Research Report.	
	5.2	Types of Research Report, Significance of Report Writing.	
	5.3	Drafting of reports – Contents of a report.	

Reference Books:

1. Research Methodology and Project Work by Dr Mahesh A Kulkarni, Nirali Prakashan, Mumbai.
2. Research Methodology by N Thanulingon, Himalaya Publication, Mumbai
3. Methodology of Research in Social Sciences by O. R Krishnaswami, M. Rangnathan.
4. Research Methodology by Dipak Kumar Bhattacharya, Excel Books, New Delhi.
5. Research Methodology in Commerce and Management by Dr. Roshan Kumar Bhangdiya.



Swami Ramanand Teerth Marathwada University Nanded

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

B.com (IIIrd year): Semester-VI (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

Course Title: Business Management

Course code: CDSM351

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	Basic Knowledge of Business Management Tutorial, workshop, private company visit, Board, lectures.
Course Objectives	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	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. 4. Students will able to understand Business Management Principles and Practices in their Practical life. 5. The students will able to implement management principles successfully to make the enterprise to achieve its predetermined goals & objectives in best possible manner.

COURSE CONTENTS

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction of Management:	12
	1.1	Meaning and Definition of Management, Role of Management.	
	1.2	Nature and Scope of Management, Functions of Management.	
	1.3	Different Approaches to Study of Management.	
2.0		Managerial Planning:	12
	2.1	The Concept of Planning, Nature, Importance of Planning,	
	2.2	Types of Planning, Benefits of Planning, limitations of Planning,	
	2.3	Requisites of Making effective Planning,	
	2.4	Decision-Making, Decision-Making Process.	
3.0		Management Thinkers & Theories	12
	3.1	Henry Fayol and his 14 principles of management.	
	3.2	F.W. Taylor and his principles of scientific management, Peter F. Drucker and his contribution to management.	
	3.3	Hertzberg's two factor theory, Mac Gregor's X and Y Theory.	
	3.4	Abraham Maslow's theory of motivation, McClelland's theory of needs.	
4.0		Staffing and Training & Development	12
	4.1	Nature of Staffing, Definition, Nature of Personal Management, Functions, Selection Procedure, Steps in Selection Process, Training, and Performance Appraisal.	
	4.2	Meaning of training, definition, importance of training, nature of training, types of training.	
	4.3	Evaluation of training programme, objectives of development, process of development.	
5.0		Performance Appraisal and Recent Development in Management	12
	5.1	Meaning, need of performance appraisal,	
	5.2	Purpose of performance appraisal, process of performance appraisal,	
	5.3	Methods of performance appraisal, advantages of performance appraisal.	
	5.4	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 (IIIrd year): Semester-VI (level 5.5)

Subject: Commerce

Under faculty of commerce and management

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

**Course Title: Research Project Report/ Dissertation
(Fieldwork/Survey/ Viva Voice)**

Course code: OJT351

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme		
Credits Assigned		Teaching Hours		Continuous Assessment	End of Semester Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Assignments of Field Work/ Survey	Practical/ Oral Presentation of Field Work	
--	04	--	120	50	50	100

Course Teaching and Evaluation Scheme

Course prerequisites	Basic Knowledge of Research Methodology, Research Laboratory, Library, Internet Facility etc.
Course Objectives	1. To make acquaint the student with practical application of research methodology. 2. To develop the research skill and attitude among the students to solve the problems of the society. 3. To make the career of student in Research and development Sector.
Course Outcomes	1. The students will be acquainted with practical application of research methodology. 2. It will be developed the research skill and attitude among the students to solve the problems of the society. 3. The students will be made their career in Research and development Sector.

Course Contents

In the subject of Research Project/ Dissertation, each student has to prepare and submit a detailed Research Project Report/ Dissertation for fulfillment of B Com Degree. It is expected to submit in typed and binding format under the guidance/supervision of Concerned Teacher/Guide/Supervisor on the topic selected and the data collected through field work and survey in B Com. VI Semester. The format or structure of Research Project Report/Dissertation is required in the following format.

Continuous Assessment (CA):

Assignments of Field Work/ Survey by Concerned Teacher/Supervisor/Guide for 50 Marks

1. Preparation of Research Proposal, Research Design, Questionnaire, Interview Schedule etc.
2. Collection of Data (Primary/Secondary)

End of Semester Examination (ESE) Practical Exam by external examiner for 50 Marks

Student has to make the presentation on the field work/ survey done by him/her in front of external examiner at the end of the year i.e. VI Sem.

Format

•Title Page
•Declaration by Candidate
• Certificate by Guide
•Preface – noting collaborations, and contributions to authorship
• Acknowledgements
• List of Tables
• List of Figures
• Chapter Scheme
• 1. Introduction: (Statement of Problem, Significance of Topic, Research Objectives, Hypothesis, Scope and Limitations etc.)
2.Literature Review
3.Research Methodology
4.Analysis and Interpretation of Data
5. Findings, Conclusions and Recommendations
Annexure: A) Bibliography or list of references
B) Questionnaire / Interview Schedule

Title Page Format

<p align="center">(----- Topic-----) A Dissertation / Research Project Report Submitted To Swami Ramanand Teerth Marathwada University, Nanded's New Model Degree College, Hingoli For the Fulfilment of Degree of Commerce Submitted by ----- Under the Supervision of----- (Department of Commerce) Academic Year- -----</p>
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