

॥ सा विद्या या विमुक्तये ॥



# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED**

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade



## ACADEMIC (1-BOARD OF STUDIES) SECTION

Phone: (02462) 229542

Fax : (02462) 229574

Website: www.srtmun.ac.in

E-mail: bos.srtmun@gmail.com

वाणिज्य व व्यवस्थापन अभ्यास  
विद्याशाखेतील विविध पदवी व पदव्युत्तर  
विषयांचे सी.बी.सी.एस. पॅटर्नचे अभ्यासक्रम  
शैक्षणिक वर्ष २०१९-२० पासून लागू  
करण्याबाबत. .

### प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक ०८ जून २०१९ रोजी संपन्न झालेल्या ४४ व्या मा. विद्या परिषद बैठकीतील ऐनवेळचा विषय क्र. १५/४४-२०१९ च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील खालील विषयांचे **C.B.C.S. (Choice Based Credit System) Pattern** नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्यात येत आहेत.

- 1) M.Com. (Affiliated College) I year (I&II Sem.)
- 2) M.Com. (External Mode) Syllabus.
- 3) M.Com. I year Syllabus (School of Commerce and Management Sciences. S.R.T.M.U.N. Campus Syllabus.
- 4) M.Com. (Banking & Insurance) I year I & II Sem. Syllabus for Bhokar and Sengaoon College.
- 5) M.Com. I year Syllabus (New Model College, Hingoli)
- 6) B.B.A. I year Syllabus (New Model College, Hingoli)
- 7) M.B.A. I year (School of Commerce & Management Science, S.R.T.M.U. Compus) Syllabus.
- 8) M.B.A. I year (Sub-Centre Latur).
- 9) B.Com. I year (Banking & Insurance) I year Syllabus.
- 10) D.D.M. Syllabus. (Sub-Centre, Latur)
- 11) M.Com. I year Syllabus. (Sub-Centre, Latur)
- 12) B.Com.- I, year Syllabus. (New Model Degree College, Hingoli)

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

‘ज्ञानतीर्थ’ परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी व पदव्युत्तर-सीबीसीएस

अभ्यासक्रम/२०१९-२०/८९

दिनांक : २०.०६.२०१९.

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

स्वाक्षरित / -

**उपकुलसचिव**

शैक्षणिक (१-अभ्यासमंडळ विभाग)

**Swami Ramanand Teerth Marathwada University Nanded's**

## **New Model Degree College, Hingoli**



**स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.**

**Syllabus**

**Bachelor of Commerce**  
(CBCS Semester System)

**Under The Faculty of Commerce**

**With effective from 2019-2020**

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**NEW MODEL DEGREE COLLEGE, HINGOLI**  
**COURSE STRUCTURE**  
**Bachelor of Commerce**

<b>Semester</b>	<b>Number of Subjects</b>	<b>Credits</b>	<b>Total Marks</b>
I	9	30	750
II	9	30	750
III	9	30	750
IV	9	30	750
V	8	30	750
VI	8	30	750
<b>Total</b>	<b>52</b>	<b>180</b>	<b>4500</b>

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**NEW MODEL DEGREE COLLEGE, HINGOLI**  
**COURSE STRUCTURE AND WORKLOAD**  
**Bachelor of Commerce**  
**B.com I Year I Semester**

<b>Paper</b>	<b>Subject Title</b>	<b>Number of Lectures per Week</b>	<b>Number of Credits per Course</b>	<b>Internal Examination Marks</b>	<b>External Examination Marks</b>	<b>Total Marks</b>
I) Language Curriculum	Indian Languages	04	04	50	50	100
	English	04	04	50	50	100
II) Major Curriculum A. Major (Core)	1. Fundamental of Accounting-I	04	04	50	50	100
	2. Business Economics	04	04	50	50	100
	3. Business Communication	02	02	25	25	50
B. Major (Supportive)	Banking and Insurance	04	04	50	50	100
C. Major (Applied/ Innovative)	Business Statistics	04	04	50	50	100
III) Life Skill Curriculum A. Job Oriented Soft Skill	Personality Development Skill	02	02	25	25	50
<b>Total</b>		<b>30</b>	<b>30</b>	<b>375</b>	<b>375</b>	<b>750</b>

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**NEW MODEL DEGREE COLLEGE, HINGOLI**  
**COURSE STRUCTURE AND WORKLOAD**  
**Bachelor of Commerce**  
**B.com I Year II Semester**

<b>Paper</b>	<b>Subject Title</b>	<b>Number of Lectures per Week</b>	<b>Number of Credits per Course</b>	<b>Internal Examination Marks</b>	<b>External Examination Marks</b>	<b>Total Marks</b>
I) Language Curriculum	Indian Languages	04	04	50	50	100
	English	04	04	50	50	100
II) Major Curriculum A. Major (Core)	1. Fundamental of Accounting -II	04	04	50	50	100
	2. Indian Economy	04	04	50	50	100
	3. Accounting Software – Tally	02	02	25	25	50
B. Major (Supportive)	Business Environment	04	04	50	50	100
C. Major (Applied/Innovative)	Business Mathematics	04	04	50	50	100
III) Life Skill Curriculum A. Job Oriented Soft Skill	Management of Creativity and Innovations	02	02	25	25	50
B. Value Oriented Courses	Corporate Governance	02	02	25	25	50
<b>Total</b>		<b>30</b>	<b>30</b>	<b>375</b>	<b>375</b>	<b>750</b>

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**NEW MODEL DEGREE COLLEGE, HINGOLI**  
**COURSE STRUCTURE AND WORKLOAD**  
**Bachelor of Commerce**  
**B.com II Year III Semester**

<b>Paper</b>	<b>Subject Title</b>	<b>Number of Lectures per Week</b>	<b>Number of Credits per Course</b>	<b>Internal Examination Marks</b>	<b>External Examination Marks</b>	<b>Total Marks</b>
I) Language Curriculum	Indian Languages	04	04	50	50	100
	English	04	04	50	50	100
II) Major Curriculum A. Major (Core)	1. Corporate Accounting-I	04	04	50	50	100
	2. Management Accounting-I	04	04	50	50	100
	3. Retailing	02	02	25	25	50
B. Major (Supportive)	Corporate Law	04	04	50	50	100
C. Major (Applied/Innovative)	E-commerce	04	04	50	50	100
III) Life Skill Curriculum A. Job Oriented Soft Skill	Information Communication Technology	02	02	25	25	50
B. Value Oriented Courses	Business Ethics	02	02	25	25	50
<b>Total</b>		<b>30</b>	<b>30</b>	<b>375</b>	<b>375</b>	<b>750</b>

**Swami Ramanand Teerth Marathwada University, Nanded's**

**NEW MODEL DEGREE COLLEGE, HINGOLI**

**COURSE STRUCTURE AND WORKLOAD**

**Bachelor of Commerce**

**B.com II Year IV Semester**

<b>Paper</b>	<b>Subject Title</b>	<b>Number of Lectures per Week</b>	<b>Number of Credits per Course</b>	<b>Internal Examination Marks</b>	<b>External Examination Marks</b>	<b>Total Marks</b>
I) Language Curriculum	Indian Languages	04	04	50	50	100
	English	04	04	50	50	100
II) Major Curriculum A. Major (Core)	1. Corporate Accounting -II	04	04	50	50	100
	2. Management Accounting -II	04	04	50	50	100
	3. Corporate Tax Planning	02	02	25	25	50
B. Major (Supportive)	Mercantile Law	04	04	50	50	100
C. Major (Applied/Innovative)	Goods and Service Tax	04	04	50	50	100
III) Life Skill Curriculum A. Job Oriented Soft Skill	Management Information System	02	02	25	25	50
B. Value Oriented Courses	Human Rights	02	02	25	25	50
<b>Total</b>		<b>30</b>	<b>30</b>	<b>375</b>	<b>375</b>	<b>750</b>

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**NEW MODEL DEGREE COLLEGE, HINGOLI**  
**COURSE STRUCTURE AND WORKLOAD**  
**Bachelor of Commerce**  
**B.com III Year V Semester**

<b>Paper</b>	<b>Subject Title</b>	<b>Number of Lectures per Week</b>	<b>Number of Credits per Course</b>	<b>Internal Examination Marks</b>	<b>External Examination Marks</b>	<b>Total Marks</b>
I) Major Curriculum A. Major (Core)	1. Advanced Accounting-I	04	04	50	50	100
	2. Cost Accounting-I	04	04	50	50	100
	3. Online Trading	02	02	25	25	50
B. Major (Supportive)	Financial Management	04	04	50	50	100
C. Major (Applied/Innovative)	1. Practical Auditing	04	04	50	50	100
	2. Income Tax Law and Practice	04	04	50	50	100
II) Life Skill Curriculum A. Job Oriented Soft Skill	Business Management	04	04	50	50	100
B. Value Oriented Courses	Entrepreneurship	04	04	50	50	100
<b>Total</b>		<b>30</b>	<b>30</b>	<b>375</b>	<b>375</b>	<b>750</b>



**Swami Ramanand Teerth Marathwada University, Nanded's**  
**NEW MODEL DEGREE COLLEGE, HINGOLI**  
**COURSE STRUCTURE AND WORKLOAD**  
**Bachelor of Commerce**  
**B.com III Year VI Semester**

<b>Paper</b>	<b>Subject Title</b>	<b>Number of Lectures per Week</b>	<b>Number of Credits per Course</b>	<b>Internal Examination Marks</b>	<b>External Examination Marks</b>	<b>Total Marks</b>
I) Major Curriculum A. Major (Core)	1. Advanced Accounting-II	04	04	50	50	100
	2. Cost Accounting-II	04	04	50	50	100
	3. Export Import Documentation	02	02	25	25	50
B. Major (Supportive)	Investment Management	04	04	50	50	100
C. Major (Applied/Innovative)	1. Research Methodology	04	04	50	50	100
	2. Project Report	04	04	50	50	100
II) Life Skill Curriculum A. Job Oriented Soft Skill	Small Business Management	04	04	50	50	100
B. Value Oriented Courses	Corporate Social Responsibility	04	04	50	50	100
<b>Total</b>		<b>30</b>	<b>30</b>	<b>375</b>	<b>375</b>	<b>750</b>

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year I Semester**  
**Syllabus**

**Subject: Fundamentals of Accounting: Paper I**

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**Objective:** To develop conceptual understanding of the fundamentals of Financial accounting System.

**Unit 1 Theoretical Concepts**

Meaning, Objectives and Scope of Accounting  
Accounting Concepts, Principles and Conventions  
Capital and Revenue Expenditure, Capital and Revenue Receipts  
Contingent Assets and Contingent Liabilities

**Unit 2 Errors and their rectifications**

Meaning & Types of errors, rectification of errors before and after preparing Trial Balance.

**Unit 3 Bank Reconciliation Statement**

Meaning, Need and preparation of bank reconciliation statement

**Unit 4 Depreciation Accounting :**

Methods, computation and accounting treatment of depreciation, Change in depreciation methods.

**Unit 5 Preparation of Final Accounts for Sole Proprietor**

**Suggested Books:**

1. Book keeping & Accountancy - L.N. Chopde, D.H. Choudhari
2. Book keeping & Accountancy - Dr.S.P. Narguda, V.S. Narguda
3. Book keeping & Accountancy - Ashtikar, Farandes, Menon
4. A new approach to Book Keeping - H.R. Kotalwar
5. Advanced Accountancy - Hariwansh Chakravarty
6. Professional Accountancy – P.V. Ratnam

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year I Semester**  
**Syllabus**  
**Subject: Business Economics**

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**Objective:** - The objective of the course is to provide insights into Business Economics with its practical applications.

**Unit 1 Nature and Scope of Business Economics**

What Business Economics is about?, Business economics and Economic theory, Business economics and decision sciences, Business decision making process, Micro and Macro Economics, Difference between micro and macro economics.

**Unit 2 Demand, Law of Demand and Supply function**

The meaning of demand, demand and utility, demand function, the law of demand, exceptions to the law of demand, factors determining market demand, relationship between demand function and demand curve, elasticity of demand, Supply function, cost concepts.

**Unit 3 Consumer's Behavior**

Introduction, the meaning utility, total and marginal utility, law of diminishing marginal utility, consumer's equilibrium, critical evaluation of Marshall's cardinal utility analysis, derivation of demand curve from law of diminishing marginal utility, Indifference curve approach.

**Unit 4 Market structure**

Meaning of market, classification of market structures, perfect competition, Monopoly, monopolistic competition, oligopoly, profit maximization, meaning of the equilibrium and equilibrium of the firm under Perfect competition markets.

**Suggested Books:**

1. Business Economics – S. Shankaran.
2. Business Economics – P. L. Mehta.
3. Business Economics – Frances Cherunilam.
4. Economics for Business – Peter Micheleson and Andrew Mann.
5. Business Economics – C. M. Chaudhary.
6. Business Economics – H. L. Ahuja.
7. The Essence of Business – Nellis and Parker Economics.

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year I Semester**  
**Syllabus**  
**Subject: Business Communication**

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**Objective:** To equip the students with the necessary techniques and skills of communication to inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.

**Unit 1 Introduction to Communication in Business**

Nature, Characteristics, Types, Barriers, Objective of Communication –Effective Communication- The Process of Human Communication – Media of Communication, Written Communication – Oral Communication – Visual Communication, Audio Visual Communication – Silence – Developing Listening Skills – Improving Non-verbal Communication skills – Understanding Cultural Effects of Communication. (1 Credit)

**Unit 2 Managing Organization Communication**

Formal and Informal Communication-and Personal Communication – Models for Inter Personal Communication – Exchange Theory.

Motivation to Influence Interpersonal Communication – Inter-Personal Perception – Role of Emotion in Inter Personal Communication- Communication Styles – Barriers of Communication – Gateways to Effective Interpersonal Communication.

**Suggested Books:**

1. K Bhardwaj, Professional Communication, IK Int Pub House, New Delhi
2. Krizan, Merrier, Logan and Williams, Effective Business Communications, Cengage, New Delhi
3. HC Gupta, SG Telang, Business Communication, Wisdom, Delhi
4. Penrose, Business Communication for Managers, Cengage, New Delhi
5. McGrath, Basic Managerial Skills for All 5th ed., Prentice Hall of India.

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year I Semester**  
**Syllabus**  
**Subject: Banking and Insurance**

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**Objective:** - To study the Indian Banking system, banking regulation, Insurance Industry related aspects.

**Unit 1**

Introduction, Definitions & meaning of banks, Banking Regulation Act, 1949, functions of banks, types of banks, Structure of Indian banking, Banking sector reforms, Nationalization of banks, Privatisation of banks.

**Unit 2**

Structure of Indian Banking System, Reserve Bank of India, Functions, Credit Control-Tools, NBFC,

**Unit 3**

General Insurance Meaning - type- need- Scope - Principles- Functions of general Insurance. Organisation & Administration of general insurance in India.

**Unit 4**

Life Insurance Meaning- Need-& Principles of life insurance. Type of major policies. Working of life Insurance Corporation, Career options in insurance Business

**Recommended Books: -**

1. Parmeshwaram & Natranjan :- Indian Banking- S.Chand, New Delhi.
2. Mirge Jaganath :- Banking- Nakshatra Prakashan, Aurangabad.
3. "Banking Theory and Practice" by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
4. Insurance- Principles & Practises of Insurance – G.S. Pande.
5. Insurance- Principles & Practises- M.N. Mishra.
6. Insurance- Principles & Practises - C. Gopalkrishna.

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year I Semester**  
**Syllabus**  
**Subject: Business Statistics**

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**Objective:** To develop elementary concepts in Statistics and application of the same as Useful quantitative tools.

**Unit 1 Measures of Central Value**

Introduction, Objectives of Averaging, Requisites of A Good Average, Types of Averages, Median and their types, mode and their types and problems on mean, median & mode.

**Unit 2 Major of dispersion**

Introduction, Significance of measuring variations, quartile deviation, mean deviation, standard deviation, their calculations, merits and limitations.

**Unit 3 Correlation Analysis and Regression Analysis**

Introduction, Significance and types of correlation, Methods of studying correlation, Calculation of Co efficient Correlation, Probable error etc.

Introduction, use of Regression Analysis Difference between Correlation Analysis and Regression Analysis, Regression Equations, Standard error of estimate and their calculations.

**Unit 4 Index Numbers**

Introductions, uses of Index Numbers, Classifications of Index Number, Methods and Problems on Index Numbers.

**Suggested Books:**

1. Statistical Methods – S.P. Gupta
2. Business Statistics – S.C. Gupta, Indra Gupta
3. Business Statistics – Padmalochan Hazarika
4. Mathematical Statistics – J.N. Kapur, S.C. Saxsena
5. Mathematical Statistics – S.C. Gupta, V.K. Kapoor
6. A Text Book of Statistics – N.M. Kapoor

**Swami Ramanand Teerth Marathwada University, Nanded's  
New Model Degree College, Hingoli  
B. Com. I Year I Semester**

**Syllabus**

**Subject: Personality Development Skills**

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**Objective:** To understand the concept of personality and personality development, significance and to develop various traits required for personality development.

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**Unit 1: Personality Development**

Personality defined, Elements of personality, Determinants of personality, Personal SWOT analysis, The concept of success and failure.

What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure - Do's and Don'ts regarding success and failure.

**Unit 2: Attitude and Self-Esteem**

Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude - Advantages - Negative attitude - Disadvantages - Ways to develop positive attitude - Difference between personalities having positive and negative attitude.

Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem –Low self-esteem - Symptoms - Personality having low self esteem - Positive and negative self-esteem.

**Suggested Books:**

1. Communicate to Win - Richard Denny - Kogan Page India Private Limited, New Delhi.
2. You Can Win - Shiv Khera - Macmillan India Limited
3. Group Discussion and Public Speaking - K. Sankaran and Mahendra Kumar - M.I. Publications, Agra
4. GaytriKunj –Shanti Kunj, Dev Sanskarti University, Personality Refinement, Part I, II & III, Haridwar, India
5. Organisational Behaviour - S. P. Robbins - Prentice-Hall of India Pvt. Ltd., New Delhi
6. Basic Managerial Skills For All - Prentice-Hall of India Pvt. Ltd., New Delhi

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year I Semester**  
**Syllabus**

**Subject: Fundamentals of Indian Constitution**

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**Objective:** - To make students aware with the basic fundamentals of constitution and working of government.

**Unit 1: - An Introduction to Indian Constitution**

Making of the Constitution, Basic features of the Indian Constitution – the Preamble, Fundamental Rights, and Directive Principles of State Policy – Fundamental Duties.

**The Indian Judicial System** – The Supreme Court and the High Courts – composition, Jurisdiction and functions, Judicial review, Judicial activism, Independence of Judiciary In India.

**Unit 2: - Government of the Union:** - (a) The Union Executive – the President and the Vice-President – The Council of Ministers and the Prime Minister – Powers and functions (b) The Union legislature – The Parliament – The Lok Sabha and the Rajya Sabha, Composition, powers and functions – the role of the Speaker.

**Government of the State** - (a) The Governor – the Council of Ministers and the Chief Minister – Powers and Functions (b) The State Legislature – Composition, powers and functions.

**Suggested Books:**

1. 'Indian Polity' by Laxmikanth
2. 'Indian Administration' by Subhash Kashyap
3. 'Indian Constitution' by D.D. Basu
4. 'Indian Administration' by Avasti and Avasti



**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year II Semester**  
**Syllabus**  
**Subject: Fundamentals of Accounting Paper II**

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**Objective:** - To develop conceptual understanding of the fundamentals of Financial accounting system.

**Unit 1 Accounting for consignment**

Meaning & features of consignment, different between consignment and sale, types of commission, Performa invoice, invoice price and loading, account sales, valuation of unsold stock, journal entries and problems.

**Unit 2 Hire Purchase System**

Meaning and features, legal provisions, journal entries in the books of purchaser and vendor, preparation of various accounts in the ledger of hire purchaser and seller.

**Unit 3 Insurance Claims**

Meaning and types, calculation of claims under loss of stock policy and loss of profit policy only, application of Average clause.

**Unit 4 Accounts of Co-operative societies**

Meaning and types of Co-operative societies, legal provisions, consumer's society and credit co-op. society, day to day accounts, statement of receipts and payments, profit and loss accounts, balance sheet.

**Suggested Books:**

1. Book keeping & Accountancy - L.N. Chopde, D.H. Choudhari
2. Book keeping & Accountancy - Dr.S.P. Narguda, V.S. Narguda
3. Book keeping & Accountancy - Ashtikar, Farandes, Menon
4. A new approach to Book Keeping - H.R. Kotalwar
5. Advanced Accountancy - Hariwansh Chakravarty
6. Professional Accountancy – P.V. Ratnam

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year II Semester**  
**Syllabus**  
**Subject: Indian Economy**

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**Objective:** - To Ensure Understanding of basic Concepts of Indian Economy

**Unit 1: Indian Economy – A Profile**

- a) Nature of the Indian Economy
- b) Role of different sectors – Agriculture, Industry and Services in the development of the Indian economy, their problems and growth
- c) National Income of India, concepts of national Income, different methods of measuring national Income, Growth of national income and per capita income in various plans

**Unit 2: Select Aspects of Indian Economy (I):**

- a) Population – Its Size, Rate of growth and its implication for growth
- b) Poverty – Absolute and relative poverty and main programs for poverty alleviation
- c) Unemployment – Types, Causes and Incidence of unemployment
- d) Infrastructure – Energy, Transportation, Communication, Health and Education

**Unit 3: Select Aspects of Indian Economy (II):**

- a) Inflation
- b) Budget and Fiscal deficits
- c) Balance of Payments
- d) External Debts

**Unit 4: Economic Reforms in India:**

- a) Features of economic reforms since 1991
- b) Liberalisation, Privatisation and Disinvestments
- c) Globalisation.

**Suggested Books**

1. Datt & Sundharam : Indian Economy, S. Chand and Co., New Delhi
2. Misra and Puri : Indian Economy : Himalaya Publishing House, New Delhi.
3. Devit K.K. : Indian Economy :
4. Ishwaran, : Indian Economy :
5. A.N. Agrawal : Indian Economy

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year II Semester**  
**Syllabus**  
**Subject: Accounting Software - Tally**

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**Objective:** To Provide the Computerized Accounting Skills and maintaining the books of account in Tally Software

**Unit 1 Introduction to Tally**

Introduction to Tally, Getting Started, Company Information, Country Specific Configuration, Creation of New Company, Select a Company, Delete a Company, Account information, Main functions in Masters Menu, Groups, Classification of Account Heads, The Concept of Sub-Groups, How to Manage and Operate Groups, Ledgers, Multiple Ledgers

**Unit 2 Entering the Transaction**

Simple Voucher Entry, Type of Vouchers, Entering Vouchers, Report. Viewing Bank Books, Day Book, Viewing the Balance Sheet, Viewing the Trial Balance, Debtors & Creditors Report, Outstanding Report,

**Suggested Books:**

1. Implementing Tally 9 – Ashok R. Nadhani and Kishor Nadhani (BPS)
2. Implementing Tally 7.2 – (BPS)

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year II Semester**  
**Syllabus**  
**Subject: Business Environment**

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**Objective:** The course aims to educate the student with the different environmental factors which effect business. This course aims to develop ability to understand and scan business environment in order to analyze the opportunities and take decisions under the uncertainty.

**Unit 1 An Overview of Business Environment**

Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Process and limitations of environmental analysis.

**Unit 2 Economic Environment Nature of Economic Environment**

Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies.

**Unit 3 Socio-Cultural Environment**

Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment.

**Unit 4 Political Environment**

Functions of state, economic roles of government, government and legal environment. The constitutional environment,

**Technological Environment** - Impact of technology on globalization, Status of technology in India; Management of technology; Features and Impact of technology.

**Suggested Books:**

1. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
2. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
3. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year II Semester**  
**Syllabus**  
**Subject: Business Mathematics**

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**Course Objective:** - Objective of this course is to provide foundation of quantitative techniques applied in solving business problems.

**Unit 1 Determinants & Matrices**

Definition of a Determinant, Determinant of a square, Matrix, Determinants of order two and three, definition of matrix, Types of Matrices, Addition & Subtraction of Matrices, Multiplication of Matrices, Numerical Problems.

**Unit 2 Permutations & Combinations**

Permutation of different things, Permutation of things not all different, restricted combination of things not all different.

**Unit 3 Probability**

Introduction, trial, sample space, events, classical definition of Probability, Addition and Multiplication laws of Probability (without proof), simple problems on addition and multiplication of probability.

**Unit 4 Index Numbers**

Need & meaning of Index Numbers, Problems involved, in Instruction of index numbers, Price & Quality index numbers (Unweighted), Laspeyre's, Paasche's and Fisher's Index Numbers, Numerical Examples.

**Suggested Books:**

1. Business Mathematics - V. K. Kapoor (S. Chand & Sons)
2. Business Mathematics - Bari
3. Fundamentals of Statistics - S. C. Gupta
4. Statistical Methods - S. D. Gupta

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year II Semester**  
**Syllabus**

**Subject: MANAGEMENT OF CREATIVITY AND INNOVATIONS**

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**Objectives:** To enhance creative potential by strengthening various mental abilities and shape an ordinary learner to become an extraordinary learner; To expand the knowledge horizon of individual creativity and corporate creativity to transform the living conditions of the society.

**Unit 1 - Realms of Creativity: -**

Creativity: Concept- Convergent and Divergent Thinking- Creative abilities - Creativity Intelligence, Enhancing Creativity Intelligence-Determinants of Creativity - Process-Roots of Human Creativity Biological, Mental, Spiritual Social.

**Unit 2 - Creative Personality: -**

Motivation and Creativity- Strategies for Motivation for being creative - Conductive Environment: Formative Environment and Creativity- Environmental Stimulants.

**Corporate Creativity:** - Creative Manager- Creative Problems Solving, Techniques of Creative Problem Solving- Perpetual Creative Organizations-Creative Management Practices.

**Suggested Books:**

1. Ina Goller (Author), John Bessant, Creativity for Innovation Management.
2. Velimir Srica, Creativity and Innovation Management: A storytelling approach
3. Margaret A. Boden, The Creative Mind: Myths and Mechanisms
4. Jacob Goldenberg and David Mazursky, Creativity in Product Innovation

**Swami Ramanand Teerth Marathwada University, Nanded's**  
**New Model Degree College, Hingoli**  
**B. Com. I Year II Semester**  
**Syllabus**  
**Subject: Corporate Governance**

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**Objectives:** - To enable students to critically examine ethical dilemmas and to understand the importance of governance mechanisms in a globalized economy.

**Unit 1 Introduction**

Meaning, Accountability issues, current context of CG in India, Board objectives and strategies, role of independent directors, board structure, performance evaluation of board, training and development of directors. Accounting standards & accounting disclosures

**Unit 2 Other Aspects**

- A) Stakeholders Rights and privileges; problems and protection, Corporate Governance and Other stakeholders.
- B) Board Of Directors: A Powerful Instrument in Governance; Role and responsibilities of auditors.
- C) Monopoly, Competition and Corporate Governance

**Suggested Books:**

1. Hartman, Laura P; Perspectives In Business Ethics; Mcgraw-Hill
2. C.V. Baxi, Corporate Governance, Excel Books.
3. Prasad – Corporate Governance, Prentice Hall Of India 8. Gopaldaswamy – Corporate Governance, New Age International (P)
4. Corporate governance: Principles, policies and Practices, Fernando, A.C., Pearson.
5. Corporate governance: Principles, mechanism, and practices, Parthasarthy, Biztantra