॥ 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

Phone: (02462)215541 **Academic-1 (BOS) Section** **website: srtmun.ac.in**

E-mail: bos@srtmun.ac.in

शैक्षणिक वर्ष २०२४–२५ पासून राष्ट्रीय शैक्षणिक धोरणानुसार लागू केलेल्या वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी प्रथम वर्षाच्या सुधारित (दुरूस्ती) अभ्यासक्रमा बाबत..

प रि प त्र क

संदर्भ:– १. जा.क्र.शै–१/एनईपी/बी. कॉम/२०२४–२५/१०५ दिनांक १०/०६/२०२४

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, संदर्भीय परिपत्रकान्वये दिनांक १५ मे २०२४ रोजी संपन्न झालेल्या मा. विद्यापरिषदेच्या बैठकीतील विषय क्र. १७/५९–२०२४ अन्वये मान्यता दिल्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत राष्ट्रीय शैक्षणिक धोरणानुसार पदवी प्रथम वर्षाचे अभ्यासक्रम शैक्षणिक वर्ष २०२४–२५ पासून लागू करण्यात आलेले आहेत. तथापी वरील संदर्भीय परिपत्रका अन्वये प्रकाशित केलेल्या अभ्यासक्रमामध्ये अभ्यासमंडळानी दिनांक २८ एप्रील २०२५ रोजीच्या बैठकीत किरकोळ दुरूस्ती करून अभ्यासक्रम सादर केला असून मा. मा. विद्यापरिषदेच्या दिनांक २७ मे २०२५ रोजीच्या बैठकीत विषय क्रमांम ४३/६१–२०२५ अन्वये मान्यता प्रदान केली आहे. त्यानुसार दुरूस्ती केलेले खालील अभ्यासक्रम लागू करण्यात येत आहेत.

01	B. Com. I year (Affiliated College)

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.

24/7

सहाय्यक कुलसचिव
शैक्षणिक अभ्यासमंडळ विभाग

'ज्ञानतीर्थ' परिसर,
विष्णुपुरी, नांदेड – ४३१ ६०६.
जा.क्र.:शैक्षणिक–१/परिपत्रक/युजीदुरूस्ती/वाणिज्य/
२०२५–२६/182
दिनांक : २४.०७.२०२५

प्रत माहिती व पुढील कार्यवाहीस्तव.

०१. मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
०२. मा. संचालक, परीक्षा व मूल्यमापन मंडळ यांचे कार्यालय, प्रस्तुत विद्यापीठ.
०३. मा. संचालक, सर्व संबधित संकुले, प्रस्तुत विद्यापीठ.
०४. मा. प्राचार्य, सर्व संबधित महाविद्यालये, प्रस्तुत विद्यापीठ.
०५. सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ. यानां देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेतस्थळावर प्रसिध्द करण्यात यावे.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

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

BACHELOR OF COMMERCE

Under

FACULTY OF COMMERCE & MANAGEMENT

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

From Dean's Desk:

To meet the challenge of ensuring excellence in Commerce and Management education, the issue of quality needs to be addressed, debated and taken forward in a systematic manner. Accreditation is the principal means of quality assurance in higher education. The major emphasis of accreditation process is to measure the outcomes of the program that is being accredited. In line with this Faculty of Commerce and Management of SRTM University of Nanded has taken a lead in incorporating philosophy of outcome-based education in the process of curriculum development. Faculty of Commerce and Management, SRTM University, Nanded in one of its meetings unanimously resolved that, each Board of Studies shall prepare some Program Objectives (PO's) and give freedom to affiliated Institutes to add few (PO's) and course objectives and course outcomes to be clearly defined for each course, so that all faculty members in affiliated institutes understand the depth and approach of course to be taught, which will enhance learner's learning process. It was also resolved that, maximum senior faculty from colleges and experts from industry to be involved while revising the curriculum. I am happy to state that, each Board of studies has adhered to their solutions passed by Faculty of Commerce and Management, and developed curriculum accordingly. In addition to outcome-based education, semester-based credit and grading system is also introduced to ensure quality of Commerce and Management education.

Semester based Credit and grading system enables a much-required shift in focus from teacher-centric to learner-centric education since the workload estimated is based on the investment of time in learning and not in teaching. It also focuses on continuous evaluation which will enhance the quality of education. SRTM University, Nanded has taken a lead in implementing the system through its affiliated Colleges and Faculty of Commerce and Management has devised a transparent credit assignment policy an adopted ten points scale to grade learner's performance. Credit assignment for courses is based on 15 weeks teaching learning process, however content of courses is to be taught in 12-13 weeks and remaining 3-2 weeks to be utilized for revision, guest lectures, coverage of content beyond syllabus etc.

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

Chairman's Desk

Education is the movement which brings the students, people, and the whole society from darkness to light. Education is a natural melodious and enlightened development of man's instinctive supremacies. Education is the dynamic process which activates the inbuilt traits and develops the child according to the needy situation and time. Commerce and Management education is the platform for any common man to conduct the various business activities smoothly and progressively. Commerce and Management education is basically that form of instruction which directly and indirectly prepares the businessman for his work. Commerce and Management education is a living discipline and is totally different from other disciplines. Hence it must charter new routes to service the aspirations of the nation.

A Commerce and Management UG program must therefore have a mission statement which is in conformity with program objectives and program outcomes that are expected of the educational process. The outcomes of a program must be measurable and must be assessed regularly through proper feedback for improvement of the Program. There must be a quality assurance process in place within the Institute to make use of the feedback for improvement of the Program. The curriculum must be constantly refined and updated to ensure that the defined objectives and outcomes are achieved. Students must be encouraged to comment on the objectives and outcomes and the role play individual courses in achieving them. In line with this Faculty of Commerce and Management in Swami Ramanand Teerth Marathwada University - Nanded.

We the chairmen of Board of Studies in 01) Accounts and Applied Statistics 02) Business Economics 03) Business Studies 04) Commercial and Mercantile Law 05) Management Science and Business Administration (Including NGO) Swami Ramanand Teerth Marathwada University - Nanded, happy to state here that, Program Objectives were finalized in a meeting where more than 60 members from different Institutes were attended, who were either Heads or their representatives of all five Board of Studies .The Program Objectives and Program Outcomes finalized listed below

Dr. H W Kulkarni - Chairman, BOS in Accounts and Applied Statistics
Dr. C.K.Harnawale- Chairman, BOS in Business Economics
Dr. P.T. Pawar- Chairman, BOS in Business Studies
Dr. D.S. Yadav- Chairman, BOS in Commercial and Mercantile Law
Dr.M.S. Rode - Chairman, BOS in Management Science &Business Administration (Incl. NGO)

Programme Objectives:

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

Programme Outcomes:

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

Swami Ramanand Teerth Marathwada University, Nanded

Faculty of Commerce and Management

Revised Credit Framework and Structure(w.e.f. 2025-2026) of Four Years Multidisciplinary Degree Programme in Commerce (B.Com) with Multiple Entry and Exit Options

Subject: Commerce

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

***Exit option*: UG Certificate in Commerce on completion of 44 Credits and additional 4 credits from NSQF/ Internship**

2 (5.0)	III	DSC201 (4 Cr) DSC202(4 Cr) 8 Credits		DSM201(2 Cr) 4 Credits	-----	GE/OE201(2Cr)) 2 Credits	VSC201(2 Cr) 2 Credits	AECENG201(2Cr) AECMIL201(2Cr) *(Hin,Mar,Kan,Pal,etc)* 4 Credits	CC201 (2 Cr) *(NCC/NSS/Sports/Culture/HealthWellness/Yoga Education/Fitness)* 4 Credits	22	
	IV	DSC251 (4 Cr) DSC252(4 Cr) 8 Credits		DSM251(2 Cr) 4 Credits	-----	GE/OE251(2Cr) 2 Credits	VSC251(2 Cr) 2 Credits	AECENG251(2Cr) AECMIL251(2Cr) *(Hin,Mar,Kan,Pal,etc)* VEC251 (2 Cr) *Environmental Studies* 6 Credits	--	22	
	Cum .Cr.	24		16	08	08	08	22	02	88	88
Exit option: UG Diploma in Commerce on completion of 88 credits and additional **4credits NSQF/internship**											
3 (5.5)	V	DSC301(4Cr) DSC302(4 Cr) DSC303(4 Cr) 12 Credits	DSE301 (4cr) 4 Credits	------	---	-------	VSC301(2Cr) 2 Credits	-------	FP301(4 Cr) (FP/CS) 4 Credits	22	
	VI	DSC351(4 Cr) DSC352(4 Cr) DSC353(4 Cr) 12 Credits	DSE351 (4cr) 4Credits	--	-----	--	VSC351(2 Cr) 2 Credits	-----	OJT351 (4 Cr) 4 Credits	22	
	Cum .Cr.	56		16	08	08	12	22	10	132	132
Exit option: Bachelor in Commerce											

4 (6.0)	VII	**DSC401**(4Cr) **DSC402**(4Cr) **DSC403**(4Cr) **DSC404**(2Cr) **14 Credits**	**DSE401** **(4cr)** **4 Credits**	*Research Methodology* **RM401(4cr)** **4 Credits**		--	--	--	--	**22**	
	VIII	**DSC451**(4Cr) **DSC452**(4Cr) **DSC453**(4Cr) **DSC454**(2Cr) **14 Credits**	**DSE451** **(4cr)** **4 Credits**	--		--	--	--	**OJT451**(4Cr) **4 Credits**	**22**	
Total Credits		**DSC/DSE=Major =92**		**DSM=Minor: 16+08+4 RM=28**		**GE/OE =08**	**V-08+S- 04=12**	**AEC(ENG+MIL)-16 +IKS-2+ VEC-4=22**	**(CC-02+FP/CEP - 04+OJT-08)=14**	176	**176**

Exit option: B.Com. Honors

4 (6.0)	VII	**DSC401**(4Cr) **DSC402**(4Cr) **DSC404**(2Cr) **10 Credits**	**DSE401** **(4cr)** **4 Credits**	*Research Methodology* **RM401(4cr)** **4 Credits**	--	--	--	--	Research Project (Field Work/Survey) **RP401(4Cr)** **4 Credits**	**22**	
	VIII	**DSC451**(4Cr) **DSC452**(4Cr) **DSC454**(2Cr) **10 Credits**	**DSE451** **(4cr)** **4 Credits**	---	--	--	--	--	Research Project/Dissertation **RP451(8Cr)** **8 Credits**	**22**	**44**
Total Credits		**DSC/DSE=Major=84**		**DSM=Minor: 16+08+4 RM=28**		**GE/OE =08**	**V-08+S- 04=12**	**AEC(ENG+MIL)-16 +IKS-2+ VEC-4=22**	**(CC-02+FP/CEP- 04+ OJT-04+RP-12)=22**	**176**	

Exit option: B.Com. Honors with Research

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)

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

w.e.f. **Academic Year 2024 – 2025 (As per NEP-2020)**

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT1101	Financial Accounting-I	04	--	04	--	04
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT1101	Business Economics-I	04	--	04	--	04
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1102	Business Statistics	04	-	04	-	04
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1101	Business Communication-I	02	-	02	-	02
	CCOMGE1102	Accounting for Everyone-I					
	CCOMGE1103	Principles of Banking-I					
Skill Enhancement Course-SEC (Any one)	CCOMSC1101	Application of IT in Business	02	--	02	--	02
	CCOMSC1102	Advertising Skills					
	CCOMSC11XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	02	--	02	--	02
	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CCOMAC11XX	UGC-Vocational Courses(For Approved Colleges)					
Indian Knowledge System (IKS)	--	Indian Knowledge System	02	--	02	--	02
Total			22	00	22	00	22

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

B.Com. I Year: Semester I (Level 4.5)
w.e.f. Academic Year 2024 – 2025 & Revised in AY 2025-2026 (As per NEP-2020)
Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			Continuous and Comprehensive Assessment (CCA or CA)	Semester End Assessment (SEA)	Continuous and Comprehensive Assessment (CCA or CA)	Semester End Assessment (SEA)	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT1101	Financial Accounting-I	40	60	-	--	100
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT1101	Business Economics-I	40	60	-	--	100
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1102	Business Statistics	40	60	-	-	100
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1101	Business Communication-I	20	30	-	-	50
	CCOMGE1102	Accounting for Everyone-I					
	CCOMGE1103	Principles of Banking-I					
Skill Enhancement Course (SEC) (Any one)	CCOMSC1101	Application of IT in Business	20	30	-	--	50
	CCOMSC1102	Advertising Skills					
	CCOMSC11XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	20	30	-	--	50
	--	Modern Indian Language (MIL) OR	20	30	-	--	50
	CCOMAC11XX	UGC-Vocational Courses(For Approved Colleges)					
Indian Knowledge System (IKS)	--	Indian Knowledge System	20	30	-	--	50
Total			220	330	00	00	550

NOTE:

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

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

w.e.f. **Academic Year 2024 – 2025 (As per NEP-2020)**

Teaching Scheme

Course Type	Course code	Course Title	Teaching Hours/Week		Credits Assigned		Total Credits
			Theory	Practical	Theory	Practical	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT1151	Financial Accounting-II	04	--	04	--	04
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT1151	Business Economics-II	04	--	04	--	04
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1152	Business Statistics and Mathematics	04	-	04	-	04
Generic Elective 2 (Only Students of other Disciplines can opt anyone)	CCOMGE1151	Business Communication-II	02	-	02	-	02
	CCOMGE1152	Accounting for Everyone-II					
	CCOMGE1153	Principles of Banking-II					
Skill Enhancement Course(SEC) (Any one)	CCOMSC1151	Computerized Accounting-Tally	02	--	02	--	02
	CCOMSC1152	Salesmanship Skills					
	CCOMSC11XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	02	--	02	--	02
	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CCOMAC11XX	UGC-Vocational Courses(For Approved Colleges)					
Value Education Courses (VEC)	--	Constitution of India	02	--	02	--	02
Total			22	00	22	00	22

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

B.Com. I Year: Semester II (Level 4.5)
w.e.f. Academic Year 2024 – 2025 & Revised in AY 2025-2026 (As per NEP-2020)
Examination Scheme

<table>
<tr><th rowspan="2">Course Type</th><th rowspan="2">Course code</th><th rowspan="2">Course Title</th><th colspan="2">Theory Marks</th><th colspan="2">Practical Marks</th><th rowspan="2">Total Marks</th></tr>
<tr><th>Continuous and Comprehensive Assessment (CCA or CA)</th><th>Semester End Assessment (SEA)</th><th>Continuous and Comprehensive Assessment (CCA or CA)</th><th>Semester End Assessment (SEA)</th></tr>
<tr><td>Opt.1 Discipline Specific Core (DSC)Major</td><td>CCOMCT1151</td><td>Financial Accounting-II</td><td>40</td><td>60</td><td>-</td><td>--</td><td>100</td></tr>
<tr><td>Opt.2 Discipline Specific Minor 1(DSM)</td><td>CCOMMT1151</td><td>Business Economics-II</td><td>40</td><td>60</td><td>-</td><td>--</td><td>100</td></tr>
<tr><td>Opt.3 Discipline Specific Minor 2(DSM)</td><td>CCOMMT1152</td><td>Business Statistics and Mathematics</td><td>40</td><td>60</td><td>-</td><td>-</td><td>100</td></tr>
<tr><td rowspan="3">Generic Elective 2
(Only Students of other Disciplines can opt anyone)</td><td>CCOMGE1151</td><td>Business Communication-II</td><td rowspan="3">20</td><td rowspan="3">30</td><td rowspan="3">-</td><td rowspan="3">-</td><td rowspan="3">50</td></tr>
<tr><td>CCOMGE1152</td><td>Accounting for Everyone-II</td></tr>
<tr><td>CCOMGE1153</td><td>Principles of Banking-II</td></tr>
<tr><td rowspan="4">Skill Enhancement Course(SEC)
(Any one)</td><td>CCOMSC1151</td><td>Computerized Accounting-Tally</td><td rowspan="4">20</td><td rowspan="4">30</td><td rowspan="4">-</td><td rowspan="4">--</td><td rowspan="4">50</td></tr>
<tr><td>CCOMSC1152</td><td>Salesmanship Skills</td></tr>
<tr><td>CCOMSC11XX</td><td>UGC-Vocational Courses(For Approved Colleges)</td></tr>
<tr><td>--</td><td>SWAYAM/NPTEL</td></tr>
<tr><td rowspan="3">Ability Enhancement Course (AEC)</td><td>--</td><td>Compulsory English</td><td>20</td><td>30</td><td>-</td><td>--</td><td>50</td></tr>
<tr><td>--</td><td>Modern Indian Language (MIL)
OR</td><td rowspan="2">20</td><td rowspan="2">30</td><td rowspan="2">-</td><td rowspan="2">--</td><td rowspan="2">50</td></tr>
<tr><td>CCOMAC11XX</td><td>UGC-Vocational Courses(For Approved Colleges)</td></tr>
<tr><td>Value Education Courses (VEC)</td><td>--</td><td>Constitution of India</td><td>20</td><td>30</td><td>-</td><td>--</td><td>50</td></tr>
<tr><td colspan="3">Total</td><td>220</td><td>330</td><td>0</td><td>0</td><td>550</td></tr>
</table>

NOTE: 1. Learner must pass (with minimum 40%marks) separately in CCA and SEA

2. 1 Credit = 25 Marks, Weekly 1 hour (60 min.) for Theory & 2 hours (120 min.) for practical.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

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

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

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Financial Accounting-I

Discipline Specific Core (DSC) Major

Course Code: CCOMCT1101

Course prerequisites:	Basics knowledge of Accounting, Classroom, Black boards, E-Materials, Books etc.
Course Objectives	1. To enable the students to understand the accounting standards and process from journal to trial balance.
	2. To enable the students to identify the various types of errors and rectify them.
	3. To enable the students to prepare final accounts of sole trading concern.
	4. To enable the students to understand consignment business and its accounting.
Course Outcomes	1. Students will be able to understand the accounting standards and process from journal to trial balance.
	2. Students will be able to identify the various types of errors and rectify them.
	3. Students will be able to prepare final accounts of sole trading concern.
	4. Students will be able to understand consignment business and its accounting.

Course Teaching and Evaluation Scheme

Teaching Scheme				**Evaluation Scheme**						
Credits		**Teaching Hrs**		**Continuous and Comprehensive Assessment (CCA or CA)**				**Semester End Assessment (SEA)**		**Total Marks**
Theory	**Practical**	**Theory**	**Practical**	**Two Tests (Each Test of 10 Marks)**	**Assignments/Oral/ Presentation/GD Etc. (Marks)**	**Attendance (Marks)**	**Total (Marks)**	**Theory**	**Practical**	
04	**--**	**60**	**--**	**20**	**12**	**08**	**40**	**60**	**--**	**100**

Course Contents

Module No.	**Unit No.**	**Topic**	**Teaching Hours**
1.0		**Introduction to Financial Accounting**	**10**
	1.1	Meaning and definition of accounting, objectives of accounting.	
	1.2	Types of Accounts, Rules of Accounts, Accounting Cycle	
	1.3	Accounting Concepts and Conventions, Difference between Capital and Revenue Expenditure and Receipts	
	1.4	Accounting Standards (AS): -Meaning and Scope; AS-1 Disclosure to Accounting Policies; AS-6 Depreciation Accounting; AS-9 Revenue Recognition; AS-10 Accounting for Fixed Assets	
2.0		**Subsidiary Books**	**12**
	2.1	Meaning, Need and Types of Subsidiary Books	
	2.2	Advantages of Subsidiary Book, Distinction between Principal Book and Subsidiary Book	

	2.3	Cash Book- Meaning, Petty Cash Book and Numerical Problems	
	2.4	Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Received Book, Bills Payable Book, Journal Proper with Numerical problems	
3.0		**Rectification of Errors**	**08**
	3.1	Meaning, need and procedure of Rectification of Errors	
	3.2	Types of Errors	
	3.3	Before preparing Trial Balance	
	3.4	After preparing the Trial Balance	
4.0		**Final Account of Sole Trading Concern**	**15**
	4.1	Financial Statements: Trading and Profit and Loss Account and Balance Sheet	
	4.2	Preparation of Trading and Profit and Loss Account and Balance Sheet	
	4.3	Adjustments: Meaning and Treatment	
	4.4	Numerical Problems on Final Accounts	
5.0		**Consignment Accounts**	**15**
	5.1	Meaning-Consignment, Consignor, Consignee	
	5.2	Goods consigned at Cost Price and Invoice Price	
	5.3	Types of commission- Abnormal Loss, Valuation of stock- creation of stock reserve	
	5.4	Numerical accounting problems on Consignment.	
		Total	**60**

Books for References

1. Gupta R.L. and Radhaswamy M: Financial Accounting: Sultan Chand and sons, New Delhi.
2. Shukla M.S. Garewal T.S. and Gupta S.C.; Advanced Accounts S.Chand and Co.New Delhi.
3. Mishra A.K.; Financial Accounting: Sahitya Bhavan Publisher and Distributors
4. B.S. Raman, Financial Accounting: United Publisher, Manglore.
5. Jain & Narang; Jain Advanced Accounts: Books Agency 18th Edition Reprint
6. S.AnilKumar,V. Rajeshkumar and Mariappa; Financial Accounting: Himalaya Publishing House
7. H.R.Kotalwar, Advanced Accounting:, Discovery Publication, Latur
8. S.N.Maheshwari and S.K.Maheshwari; Financial Accounting: Vikas Publishing House, New Delhi 6th Edition
9. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32nd Edition
10. Compendium of statement and standards of Accounting: The Institute of Chartered Accountants of India, New Delhi
11. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting: Pearson Education 11th Edition (2013)

Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1.Two Tests: There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
3.Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Economics-I

Discipline Specific Minor 1 (DSM)

Course Code: CCOMMT1101

Course Prerequisites:		Basic knowledge of Economics, Classroom, Blackboard, E-materials, Books etc
Course Objectives:	1.	To make the students be acquainted with the principles and theories of economics as are applicable in business.
	2.	To make able the students to utilize the concept of utility, indifference analysis and consumer surplus etc.
	3.	To make able the students to apply various economic principles and theories as are applicable in business production
	4.	To make help the students to apply economic reasoning to solve business problems.
	5.	To make the students be acquainted with the different cost concepts and cost theory.
Course Outcomes:	1.	Students will be acquainted with the principles and theories of economics as are applicable in business.
	2.	Students will be able to utilize the concept of utility, indifference analysis and consumer surplus etc.
	3.	Students will be able to apply various economic principles and theories as are applicable in business production
	4.	Students will be able to apply economic reasoning to solve business problems.
	5.	Students will be able to apply costing theory to solve business problems.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Business Economics**	12
	1.1	Meaning, Definitions and Characteristics of Micro Economics and Macro Economics	
	1.2	Meaning, Definitions and Characteristics of Business Economics;	
	1.3	Significance/Importance of Business Economics;	

	1.4	Nature and Scope of Business Economics;	
2.0		**Theory of Consumer's Behaviour-I**	**13**
	2.1	Demand: Law of Demand;	
	2.2	Elasticity of Demand; Types of Elasticity of Demand: Price, Income and Cross; Methods of Measurement of Price Elasticity of Demand.	
	2.3	Determinants of Price Elasticity of Demand;	
	2.4	Practical Application/Importance of Elasticity of Demand.	
3.0		**Theory of Consumer's Behaviour-II**	**13**
	3.1	Utility Analysis; Features of Utility; Types of Utility; Relationship between Total Utility and Marginal Utility.	
	3.2	The Law of Diminishing Marginal Utility and Its Significance;	
	3.3	Significance of the Law of Diminishing Marginal Utility	
	3.4	Indifference Curve Analysis; and Properties of Indifference Curve;	
4.0		**Theory of Production**	**12**
	4.1	Production Function; Law of Variable Proportions	
	4.2	Laws of Returns to Scale	
	4.3	Economies and Diseconomies of Scale	
	4.4	Iso Quant Curve Analysis; Properties of Iso Quant Curve	
5.0		**Theory of Costs**	**10**
	5.1	Different Cost Concepts	
	5.2	Determinants of Costs.	
	5.3	Short Run Cost Curves: TFC,TVC,TC,AFC,AVC,AC and MC	
	5.4	Long Run Cost Curves: LAC and LMC	
		Total	**60 Hrs**

ReferenceBooks:

1. Ahuja H.E. Business Economics; S.Chund and Co. New Delhi.
2. Koustsoyianni ; A Modern Micro Economics : Macmillan New Delhi.
3. D.M. Mithani, G.K.Murthy; Fundamentals Of Business Economics. Himalaya Publishing Iiouse,New Delhi.
4. G.N.Zambre : Business Economics : Pimplapure Publishers Nagpur.
5. V.G.Mankar : Business Economics. Himalaya Publishing House, Bombay, Delhi. Nagpur.
6. H.S. Patange; 'Business Economics', Chandralok Prakashan, Kanpur.

Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1.Two Tests: There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.

3.Q. No. 6 shall have four sub-questions, out of which students are required to solve any two. **Swami**

Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Statistics

Discipline Specific Minor 2 (DSM)

Course Code: CCOMMT1102

Course Prerequisites:	Basic knowledge of statistics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with the basic principles of statistics as are applicable in business.
	2. To enable students to understand the types of data and its uses in business operations.
	3. To make students understand the measures of central tendencies in statistics and its application in solving business problems.
	4. To make students understand the measures of dispersion and its application in business operations.
Course Outcomes:	1. Students will be acquainted with the basic principles and utility of statistics in business operations.
	2. Students will be able to upgrade their skills of presentation and interpretation of data with the help of tables, charts and diagrams etc.
	3. Students will be able to utilize the basic concepts of central tendencies in different business operations.
	4. Students will be able to apply different measures of dispersion in business operations.

Course Structure: Teaching and Evaluation

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

<u>Course Contents</u>

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Business Statistics**	10
	1.1	Introduction, definitions of statistics, origin and history of statistics;	
	1.2	Nature, scope and limitations of statistics;	
	1.3	Importance of Business Statistics;	
	1.4	Concept of data, types of data-Primary and Secondary data, tools of primary data collection-Questionnaire, schedules, and interview.	
2.0		**Presentation of Data by Diagrams and Graphs**	12
	2.1	Introduction, data presentation techniques;	
	2.2	Objects o diagram, rules and importance of diagrammatic presentation; types of	

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1.Two Tests: There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
3.Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 & Revised in AY 2025-2026 (As per NEP-2020)

Course Title: Business Communication-I

(Generic/Open Elective)

Course Code: CCOMGE1101

Course Prerequisites:	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.	
Course Objectives:	1.	To develop communication skills among students
	2.	To support personality development
	3.	To enhance writing, speaking, and interview skills
	4.	To build a foundation for professional and academic communication
Course Outcomes:	1.	CO1: Understand and explain basic concepts and processes of communication
	2.	CO2: Identify and overcome barriers in communication
	3.	CO3: Apply effective communication strategies in different business contexts
	4.	CO4: Develop oral presentation and modern communication skills

<u>Course Teaching and Evaluation Scheme</u>

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

<u>Course Contents</u>

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Business Communication**	
	1.1	Introduction, Definitions, and Nature of Communication	
	1.2	Objectives and Importance of Communication	
	1.3	Basic Forms and Process of Communication	**08**
2.0		**Corporate Communication Networks**	
	2.1	Formal and Informal Communication Networks	
	2.2	Barriers to Communication	

	2.3	Methods to Improve Communication	**08**
3.0		**Effective Business Communication**	**08**
	3.1	Meaning and Definition of Effective Communication	
	3.2	Need and Importance of Effective Business Communication	
	3.3	Principles of Effective Communication	
4.0		**Types of Communication**	**06**
	4.1	Types of Communication: Oral & Written Communication	
	4.2	Distinction between written and oral communication.	
	4.3	Guidelines for: Speech, Group Discussion, Seminar & Mock Interview	
		Total	**30 hrs**

ReferenceBooks:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 & Revised in AY 2025-2026 (As per NEP-2020)

Course Title: Accounting for Everyone-I

(Generic/Open Elective)

Course Code: CCOMGE1102

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Introduction to Accounting**	**05**
	1.1	Accounting: Meaning, Definitions & Scope,	
	1.2	Functions of Accounting;	
	1.3	Objectives of Accounting: Book-Keeping	
2.0		**Double Entry System**	**05**
	2.1	Double Entry System - Advantages,	
	2.2	Factors common to every business,	
	2.3	Types of accounts and Accounting Rules.	
3.0		**Journal Book**	**10**
	3.1	Journal Book - Meaning and Definitions	

	3.2	Preparation of Journal	
	3.3	Problems on Journal Entries.	
4.0		**Subsidiary Books**	**10**
	4.1	Subsidiary Books: Meaning and Need	
	4.2	Types of Subsidiary Books	
	4.3	Preparation of Subsidiary Books: Cash Book with single column only	
Total			**30**

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 & Revised in AY 2025-2026 (As per NEP-2020)

Course Title: Principles of Banking-I

(Generic/Open Elective)

Course Code: CCOMGE1103

Course Prerequisites:		Basic knowledge of banking and financial system, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1.	To make the students be acquainted with the origin and history of banking in the world in general and in India in particular.
	2.	To enable students to understand the different procedures and practices in banks.
	3.	To make students understand the basic functions, role and significance of banks in India.
	4.	To make students acquainted with the bank account opening and cash deposit and withdrawal.
Course Outcomes:	1.	Students will be able to understand the history of banking system and its development in India.
	2.	Students will be able to understand the different procedures and practices in day-to-day banking.
	3.	Students will be able to understand the the basic functions, role and significance of banks in India
	4.	Students will be acquainted with the bank account opening and cash deposit and withdrawal.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Banking**	**07**
	1.1	Meaning and definitions of bank,	
	1.2	Need& Importance of banking;	
	1.3	Primary Functions of Banks	
2.0		**Indian Banking System**	**07**
	2.1	Brief history and structure,	
	2.2	Types of Banks,	

	2.3	Role of Banking in India.	
3.0		**Banking Operations I**	**08**
	3.1	Types of Bank Deposits Accounts;	
	3.2	Types of Loans Accounts ,	
	3.3	Procedure of bank account opening; KYC Procedures;	
4.0		**Banking Operations II**	**08**
	4.1	Use of ATM, Debit card & Credit card, Cash Deposit and Withdrawal Slips , Passbook, e-wallets.	
	4.2	Types of cheques and Crossing of Cheques, Demand Draft,	
	4.3	RTGS, NEFT, Aadhar Enabled Banking ,	
		Total	**30 Hrs**

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Application of IT in Business

Skill Enhancement Course (SEC)

Course Code: CCOMSC1101

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Information Technology**	07
	1.1	Introduction, Concept of Data, Information and Knowledge, Meaning and definition of information technology, components of information technology, IT applications in business.	
	1.2	Definition and Characteristics of Computers, Block diagram of computer, Components of a Computer System, Types of computers.	
	1.3	Types of Memory: Primary Memory, Secondary Memory, Types of Programming Languages: Machine Language, Assembly Languages and High-Level Languages, Input and Output Devices	
2.0		**Word Processing**	08
	2.1	Introduction to word Processing; Word processing concepts, Features of MS Word.	

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Advertising Skills

Skill Enhancement Course (SEC)

Course Code: CCOMSC1102

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Advertising**	07
	1.1	Introduction, Meaning, concept and definitions of advertising;	
	1.2	Need and significance of advertising;	
	1.3	Types of advertising, impact of advertising on customers and sales;	
2.0		**Advertising Media**	07
	2.1	Meaning and concept of advertising media;	
	2.2	Different types of advertising media, media planning;	
	2.3	Impact of advertising agencies, their role and relationship with clients.	

3.0		**Advertising Techniques and Advertising Budget**	**08**
	3.1	Advertising message, preparation of advertising message;	
	3.2	Elements of advertising copy, broadcast copy, copy for direct mail;	
	3.3	Advertising budget, factors affecting on advertising expenditure	
4.0		**Modern Trends in Advertising**	**08**
	4.1	Advertising through emails, social media advertising;	
	4.2	Video advertising, personalized advertising, display advertising;	
	4.3	Significance and Benefits of online advertising	
		Total	**30 Hrs**

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.

2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.

3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

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

UGC Vocational Course-Tax Procedure & Practice

Skill Enhancement Course (SEC)

Course Code:CCOMSC1103

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Income Tax**	07
	1.1	Basic Concept of Income Tax, Important Terms of Income Tax Act.	
	1.2	Concept of Previous Year & Assessment Year	
	1.3	Exempted Incomes under Section 10	

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

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.

2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.

3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

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

UGC Vocational Course- Foreign Trade

Skill Enhancement Course (SEC)

Course Code: CCOMSC1104

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

<u>Course Contents</u>

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Foreign Trade**	**07**
	1.1	Introduction and Meaning of Trade	
	1.2	Nature of Foreign Trade	
	1.3	Difference Between Domestic & International Trade	

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

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

UGC Vocational Course- Computer Application

Skill Enhancement Course (SEC)

Course Code: CCOMSC1105

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Content

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

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

Reference Books:

- Fundamental of Computers -V. Raja Raman
- Peter Norton's Introduction to computers
- Microsoft Office 2002 By Complete (BPB)

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Indian Taxation System (UGCTPP-II)

UGC Vocational Course-Tax Procedure & Practice

Ability Enhancement Course (AEC)

Course Code: CCOMAC1101

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Taxation in India**	**07**
	1.1	Introduction and Meaning of Tax;	
	1.2	Background of Taxation in India;	
	1.3	Advantages and Disadvantages of Taxation;	

2.0		**Structure of Indian Taxation System**	**08**
	2.1	Constitutional Provisions – Article 246, Article 265	
	2.2	Types of Taxes in India	
	2.3	Difference between Direct Taxes and Indirect Taxes	
3.0		**Direct Taxes**	**08**
	3.1	Meaning of Direct Taxes;	
	3.2	Features of Direct Taxes;	
	3.3	Merits and Demerits of Direct Taxes.	
4.0		**Indirect Taxes**	**07**
	4.1	Meaning of Indirect Taxes; History and changes in India;	
	4.2	Characteristics of Indirect Taxes;	
	4.3	Merits and Demerits of Indirect Tax.	
		Total	**30 Hours**

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.

2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students’ centric and an attempt should be made to make it more meaningful, interesting, and innovative.

3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Global Marketing Management (UGCFT-II)

UGC Vocational Course-Foreign Trade

Ability Enhancement Course (AEC)

Course Code: CCOMAC1102

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Globalisation and its economic environment**	**07**
	1.1	Meaning & Nature of Global Marketing	
	1.2	Problems & Objectives of Global Marketing business	
	1.3	Difference Between Domestic Marketing & Global Marketing	

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Office Automation (UGCCA-II)

UGC Vocational Course-Computer Application

Ability Enhancement Course (AEC)

Course Code: CCOMAC1103

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to MS-Word**	**07**
	1.1	Opening Screen of MS-Word	

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

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

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

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

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Financial Accounting-II

Discipline Specific Core (DSC) Major

Course Code: CCOMCT1151

Course prerequisites:	Basics knowledge of Accounting, Classroom, Black boards, E-Materials, Books etc.
Course Objectives	1. To enable the students to understand accounting under Hire Purchase System and Instalment Purchase System
	2. To enable the students to identify the main causes for difference between bank statement balance and the passbook balance.
	3. To enable the students to understand and compute the amount of claim for loss of stock policy and loss of profit
	4. To enable the students to understand co-operative act and preparation of financial statement of Co-operative society.
Course Outcomes	1. Students will be able to understand accounting under Hire Purchase System and Instalment Purchase System.
	2. Students will be able to identify the main causes for difference between bank statement balance and the passbook balance.
	3. Students will be able to understand and compute the amount of claim for loss of stock policy and loss of profit
	4. Students will be able to understand co-operative act and preparation of final accounts of Co-operative society.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	--	60	--	20	12	08	40	60	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Hire Purchase Systems and Instalment Purchase System**	**12**
	1.1	Meaning and features of Hire Purchase System and Instalment Purchase System;	
	1.2	Accounting Problems on Hire Purchase System only;	
	1.3	Difference between Hire Purchase System and Instalment Purchase System.	
2.0		**Joint Venture Accounting**	**10**
	2.1	Meaning and need of Joint Venture	

	2.2	Co-Venture- Meaning and need	
	2.3	Numerical Problems	
3.0		**Insurance Claim**	**15**
	3.1	Meaning and types of insurance claim,	
	3.2	Calculations of claims under loss of stock policy and loss of profit policy only.	
	3.3	Application of average clause and numerical problems.	
4.0		**Final Accounts of Co-operative Society.**	**15**
	4.1	Meaning and features of Co-operative societies under co-operative act.	
	4.2	Preparation of Final Accounts of Co-operative societies;	
	4.3	Adjustments: Numerical Problems on Final Accounts	
5.0		**Recent Trends in Accounting.**	**08**
	4.1	Trends and Techniques in modern Accounting	
	4.2	Data Analytics and Accounting in the cloud	
	4.3	AI and Accounting	
		Total	**60**

Reference Books:

1. Gupta R.L. and Radhaswamy M: Financial Accounting: Sultan Chand and sons, New Delhi.
2. Shukla M.S. Garewal T.S. and Gupta S.C.; Advanced Accounts S.Chand and Co.New Delhi.
3. Mishra A.K.; Financial Accounting: Sahitya Bhavan Publisher and Distributors
4. B.S. Raman, Financial Accounting: United Publisher, Manglore.
5. Jain & Narang; Jain Advanced Accounts: Books Agency 18th Edition Reprint
6. S.AnilKumar,V. Rajeshkumar and Mariappa; Financial Accounting: Himalaya Publishing House
7. H.R.Kotalwar, Advanced Accounting: Discovery Publication, Latur
8. S.N.Maheshwari and S.K.Maheshwari; Financial Accounting: Vikas Publishing House, New Delhi 6th Edition
9. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32nd Edition
10. Compendium of statement and standards of Accounting: ICAI, New Delhi
11. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting: Pearson Education 11th Edition

Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1.Two Tests: There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
3.Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Economics-II

Discipline Specific Minor 1 (DSM)

Course Code: CCOMMT1151

Course Prerequisites:		Basic knowledge of Economics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1.	To make the students be acquainted with cost function and cost behaviour in business.
	2.	To make the students be acquainted to various market structures and situations.
	3.	To make able the students to compare different market structures with each another.
	4.	To make able the students to understand the pricing of factors under different theories.
	5.	To make able the students to apply economic reasoning to solve business problems.
Course Outcomes:	1.	The students will be acquainted with cost function and cost behaviour in business.
	2.	The students will be acquainted with various market structures and situations.
	3.	The students will able to compare different market structures with each another.
	4.	The students will be able to understand the pricing of factors under different theories.
	5.	The students will able to apply economic reasoning to solve business problems.

Course Teaching and Evaluation Scheme

Teaching Scheme				**Evaluation Scheme**						
Credits		**Teaching Hrs**		**Continuous and Comprehensive Assessment (CCA or CA)**				**Semester End Assessment (SEA)**		**Total Marks**
Theory	**Practical**	**Theory**	**Practical**	**Two Tests (Each Test of 10 Marks)**	**Assignments/Oral/ Presentation/GD Etc. (Marks)**	**Attendance (Marks)**	**Total (Marks)**	**Theory**	**Practical**	
04	**--**	**60**	**--**	**20**	**12**	**08**	**40**	**60**	**--**	**100**

<u>Course Contents</u>

Module No.	**Unit No.**	**Topic**	**Teaching Hours**
1.0		**Theory of Product Pricing-I**	**12**
	2.1	Perfect Competition: Meaning and Definition;	
	2.2	Characteristics of Perfect Competition;	
	2.3	Short Run and Long Run Equilibrium of Firm in Perfect Competition.	
	2.4	Price and Output Determination under Perfect Competition	
2.0		**Theory of Product Pricing-II**	**10**
	2.1	Monopoly: Meaning and Definition	
	2.2	Characteristics of Monopoly;	
	2.3	Price Discrimination,	

	2.4	Comparison Between Monopoly and Perfect Competition.	
3.0		**Theory of Product Pricing-III**	**14**
	3.1	Monopolistic Competition: Features of Monopolistic Competition;	
	3.2	Short Run & Long Run Equilibrium of Firm in Monopolistic Competition.	
	3.3	Differences Between Monopolistic Competition and Perfect Competition.	
	3.4	Oligopoly: Characteristics of Oligopoly.	
4.0		**Theory of Factor Pricing-I**	12
	4.1	Concept of Rent: Ricardian Theory of Rent;	
	4.2	Modern Theory of Rent.	
	4.3	Concept of Wages: Marginal Productivity Theory of Wages;	
	4.4	Modern Theory of Wages.	
5.0		**Theory of Factor Pricing-II**	**12**
	5.1	Concept of Interest: Loanable Funds Theory of Interest;	
	5.2	Liquidity Preference Theory of Interest;	
	5.3	Concept of Profit: Uncertainty Bearing Theory of Profit;	
	5.4	Innovation Theory of Profit	
		Total	**60 Hrs**

ReferenceBooks:

1. Ahuja H.E. Business Economics;S.Chand Co.New Delhi.
2. Koustsoyiann; A Modern Micro Economics: Macmillan New Delhi.
3. D.M. Mithani, G.K.Murthy; Fundamentals of Business Economics. Himalaya Publishing House,New Delhi.
4. G.N.Zambre: Business Economics: Pimplapure Publishers Nagpur.
5. V.G.Mankar: Business Economics. Himalaya Publishing House, Bombay, Delhi. Nagpur.
6. H.S. Patange; ‘Business Economics’ , Chandralok Prakashan, Kanpur.

Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1.Two Tests: There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.
3.Q. No. 6 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Mathematics & Statistics

Discipline Specific Minor 2 (DSM)

Course Code: CCOMMT1152

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

Course Structure: Teaching and Evaluation

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 10 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
04	**--**	**60**	**--**	**20**	**12**	**08**	**40**	**60**	**--**	**100**

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Regression Analysis**	**10**
	1.1	Meaning and Concepts of Regression	
	1.2	Regression Equations,	
	1.3	Regression Coefficients, Relation between Coefficient of Correlation and Regression	
	1.4	Numerical Problems	
2.0		**Index Numbers**	**12**
	2.1	Meaning, definition and need of Index Numbers;	

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 40 Marks for 4 Credit Course:

1.Two Tests: There are Two tests of 10 marks each & must cover at least 80% of syllabus for total 20 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 12 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 4 marks for 60-75%, 6 marks for 75-85% and 8 marks for 85% & more.

Semester End Assessment (SEA) 60 Marks for 4 Credit Course:

1. Each question shall be of 15 marks each and the students need to solve total 4 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 3 questions (from Q.2 to Q.6) covering all the modules of the syllabus.

3.Q. No. 6 shall have four sub-questions, out of which students are required to solve any two. **Swami**

Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 & Revised in AY 2025-2026 (As per NEP-2020)

Course Title: Business Communication-II

(Generic/Open Elective)

Course Code: CCOMGE1151

Course Prerequisites:	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To enhance communication for professional purposes
	2. o prepare students for job-related communication
	3. To develop formal writing and speaking skills
	4. To train students in business correspondence and trade-related communication
Course Outcomes:	CO1: Draft employment applications, resumes, and formal documents
	CO2: Apply listening, speaking, and interview skills effectively
	CO3: Compose professional business letters and office correspondence
	CO4: Communicate effectively in import-export trade scenarios

Course Teaching and Evaluation Scheme

Teaching Scheme				**Evaluation Scheme**						
Credits		**Teaching Hrs**		**Continuous and Comprehensive Assessment (CCA or CA)**				**Semester End Assessment (SEA)**		**Total Marks**
Theory	**Practical**	**Theory**	**Practical**	**Two Tests (Each Test of 5 Marks)**	**Assignments/Oral/ Presentation/GD Etc. (Marks)**	**Attendance (Marks)**	**Total (Marks)**	**Theory**	**Practical**	
02	**--**	**30**	**--**	**10**	**06**	**04**	**20**	**30**	**--**	**50**

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Job Application & Resume**	
	1.1	Job Application – Types, Format, and Key Points	
	1.2	Resume and CV Writing – Structure and Presentation	
	1.3	Writing Job Application in Government and Private Sector	**08**
2.0		**Soft Skills**	
	2.1	Listening Skills – Principles, Types,	
	2.2	Speaking Skills – Principles, Verbal & Non-Verbal Aspects,	

	2.3	Interview Skills – Preparing and Appearing for Job Interview	**08**
3.0		**Business Letters**	**08**
	3.1	Introduction to Business Letters – Types and Importance	
	3.2	Principles and Functions of Business Letters	
	3.3	Structure and Physical Layout of Letters	
4.0		**Business & Office Communication**	**06**
	4.1	Office Memo, Enquiry Letter, Purchase Order	
	4.2	Request Letter, Sales Letter,	
	4.3	Telecommunication – Mobile, Fax, Email, Video Conferencing	
		Total	**30 hrs**

ReferenceBooks:

7. D. D. Singhal, "Business Communication", Ramesh Book Depo Jaipur.
8. Rajendrapal, "Essential of Business Communication", Sultan Chand & Son, New Delhi
9. Dr. P. L. Pardesi, "Communication Skills", Nirali Publication, Pune.
10. Varinder Kumar, "Business Communication", Kalyani Publication, Ludhiyana.
11. H.S. Patange; "Business Communication" Nikita Publication, Latur.
12. C S Rayudu, "Communication" Himalaya Publishing House, New Delhi.

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 & Revised in AY 2025-2026 (As per NEP-2020)

Course Title: Accounting for Everyone-II

(Generic/Open Elective)

Course Code: CCOMGE1152

Course Prerequisites:	Basic knowledge of transection and its recording, firm visit, Boards, Lecture Hall.
Course Objectives:	1. To make the students be acquainted with the principles of accounting.
	2. To make the students be acquainted with the Double Entry System of Book-Keeping.
	3. To make the students be acquainted with the Preparation of Ledger and Trial balance
	4. To make the students be acquainted with the Preparation of. Final accounts
Course Outcomes:	1. Students will be acquainted with the principles of accounting.
	2. Students will be acquainted with the Double Entry System of Book-Keeping.
	3. Students will be acquainted with the Preparation of Ledger and Trial balance
	4. Students will be acquainted with the Preparation of. Final accounts.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Ledger Book**	**05**
	1.1	Ledger- Meaning and Definitions of Ledger & Ledger Account	
	1.2	Distinguish between Journal and Ledger,	
	1.3	Posting Ledger Entries and Preparation of Ledger Book from Journal Book	
2.0		**Trial Balance**	**05**
	2.1	Trial Balance- Meaning and Definition of Trial Balance	
	2.2	Classification of Errors,	
	2.3	Preparation of Trial Balance	
3.0		**Final Accounts-I**	**10**

	3.1	Final Accounts: Meaning and Definitions, Purpose	
	3.2	Trading and Profit & Loss Account- Specimen Form (Sole Trading Concern /Proprietor)	
	3.3	Balance Sheet-, Specimen Format(Sole Trading Concern /Proprietor)	
4.0		**Final Accounts II**	**10**
	4.1	Trial Balance and Adjustments	
	4.2	Preparation of Final Accounts (Sole Trading Concern /Proprietor)	
	4.3	Problems and Solution of Final Accounts.	
Total			**30**

Reference Books:

10. Gupta R.L. and Radhaswamy M: Financial Accounting: Sultan Chand and sons, New Delhi.
11. Shukla M.S. Garewal T.S. and Gupta S.C.; Advanced Accounts S.Chand and Co.New Delhi.
12. Mishra A.K.; Financial Accounting: Sahitya Bhavan Publisher and Distributors.
13. B.S. Raman, Financial Accounting: United Publisher, Manglore.
14. Jain & Narang; Jain Advanced Accounts: Books Agency 18th Edition Reprint.
15. S.AnilKumar,V. Rajeshkumar and Mariappa; Financial Accounting: Himalaya Publishing House.
16. H.R.Kotalwar, Advanced Accounting: Discovery Publication, Latur.
17. S.N.Maheshwari and S.K.Maheshwari; Financial Accounting: Vikas Publishing House, New Delhi 6th Edition.
18. J.R.Monga, Financial Accounting: Mayur Paper Books, New Delhi 32nd Edition.

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.

2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.

3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

Effective from Academic Year 2024 – 2025 & Revised in AY 2025-2026 (As per NEP-2020)

Course Title: Principles of Banking-II

(Generic/Open Elective)

Course Code: CCOMGE1153

Course Prerequisites:	Basic knowledge of banking and financial system, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To make the students be acquainted with the origin and history of banking in the world in general and in India in particular.
	2. To enable students to understand the different procedures and practices in banks.
	3. To make students understand the functions, role and significance of commercial banks in India.
	4. To make students understand the significance, role and functions of NBFI.
Course Outcomes:	1. Students will be able to understand the history of banking system and its development in India.
	2. Students will be able to understand the different procedures and practices in day-to-day banking.
	3. Students will be able to understand the different functions of commercial banks in India.
	4. Students will be able to understand the significance of role and functions of NBFI.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Types of Banks**	07
	1.1	Private vs Public Banks, Central Bank,	
	1.2	Commercial Banks, Cooperative Banks,	
	1.3	Nationalized Banks , Scheduled Banks,	
2.0		**Reserve Bank of India (RBI)**	07
	2.1	Introduction and brief history of RBI;	

	2.2	Objectives and organizational structure of RBI;	
	2.3	Role & Functions of RBI	
3.0		**Commercial Banks in India**	**08**
	3.1	Meaning and concept of Commercial Banks;	
	3.2	Need, Significance and role of commercial banks;	
	3.3	Functions of Commercial Banks	
4.0		**Non-Banking Financial Institutions.**	**08**
	4.1	Meaning of Non-Banking Financial Institutions.	
	4.2	Role & Functions of Non-Banking Financial Institutions	
	4.3	Examples of Non-Banking Financial Institutions	
		Total	**30 Hrs**

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teertha Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Computerized Accounting -Tally

Skill Enhancement Course (SEC)

Course Code: CCOMSC1151

Course Prerequisites:	Basic knowledge of business accounting, Computer lab with tally software and Internet.
Course Objectives:	1. To develop awareness about computerized accounting.
	2. To equip the students to acquire both theoretical and practical training in computerised accounting.
	3. To provide job opportunities in the field of accountancy.
Course Outcomes:	1. Students will be acquainted with the Practical Applications of computerized Accounting
	2. Students will be acquainted with the competency to enter accounting transactions in Tally and generate different accounting reports / documents.
	3. Students will be able to make Trial Balance, Profit and Loss Account and Balance Sheet

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

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

		Stock Items, Units of Measures : Creation, Display and Alteration of Units of Measures	
	2.3	Stock Groups & Stock Categories: Create, Display, Alter and Delete – Single or Multiple Stock Groups and Stock Categories	
3.0		**Accounting and Inventory Vouchers**	**10**
	3.1	Accounting Vouchers – Introduction – Types of Vouchers	
	3.2	Inventory Vouchers – Introduction – Types of Inventory Vouchers	
	3.3	Recording of transactions in Tally: Accounting Voucher and Inventory Voucher Entry using Tally (Journal Entry in Tally)	
4.0		**Display and Printing of Report**	**06**
	4.1	Display and Printing of Reports – Day Book, Cash Book, Purchase Register, Sales Register, Journal Register and Ledger Accounts, Statement of Accounts	
	4.2	Display and Printing of Reports – Trial Balance, Profit and Loss Account and Balance Sheet	
	4.3	Backup and Restore, Split Company Data, Import and Export of Data, Rewrite Data, e-mail a report, Uploading the reports.	
		Total	**30 Hrs**

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Salesmanship Skills

Skill Enhancement Course (SEC)

Course Code: CCOMSC1152

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Salesmanship**	08
	1.1	Meaning, Definition and Importance of Salesmanship, Objectives of Salesmanship,	
	1.2	Modern concept of Salesmanship; Types of Salesmen	
	1.3	Qualities of GoodSalesman.	
2.0		**Personal Selling and Salesmanship**	08
	2.1	Meaning, Nature and Characteristics of Personal selling, Importance of Personal Selling, Objectives of Personal Selling,	

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

ReferenceBooks:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

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

UGC Vocational Course-Tax Procedure & Practice

Skill Enhancement Course (SEC)

Course Code:CCOMSC1153

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Income from Business:**	**06**
	1.1	Allowable Incomes & Allowable Expenses.	
	1.2	Computation of Income from Business	
	1.3	Problems on Computation of Income from Business	

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

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.

2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students’ centric and an attempt should be made to make it more meaningful, interesting, and innovative.

3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

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

UGC Vocational Course-Foreign Trade

Skill Enhancement Course (SEC)

Course Code:CCOMSC1154

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Development of Human Resource-I**	**07**
	1.1	Basic Concept & Meaning of Human Resource	
	1.2	Concept of Training, Importance and Benefits	
	1.3	Types of Training Methods	
2.0		**Development of Human Resource-II**	

	2.1	Evaluation of Training Programs	**06**
	2.2	Steps in Evaluation of Training Programs	
	2.3	Learning and its importance	
3.0		**Training and Development**	**10**
	3.1	Concept and Need of Management Development	
	3.2	Updating Employee Skill	
	3.3	Retaining and motivating employees	
4.0		**Transmitting learning into action**	**07**
	4.1	Transaction analysis	
	4.2	Team building and its features	
	4.3	Concept of Leader and its Qualities	
		Total	**30 Hours**

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Web Page Designing(UGCCA-III)

UGC Vocational Course-Computer Application

Skill Enhancement Course (SEC)

Course Code:CCOMSC1155

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Content

Module No.	UnitNo.	Topic	Teaching Hours
1.0		**Introduction to Web Designing**	**07**
	1.1	History of HTML	
	1.2	Structure of HTML	

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Fundamentals of GST (UGCTPP-IV)

UGC Vocational Course-Tax Procedure & Practice

Ability Enhancement Course (AEC)

Course Code:CCOMAC1151

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Indirect Tax**	**08**
	1.1	Introduction to Indirect Taxation system in India	
	1.2	Types of Indirect Taxes	
	1.3	Evolution of GST in India	

2.0		**Basics of Goods and Services Tax**	**07**
	2.1	Overview of GST and Constitutional Framework of GST	
	2.2	Various Definitions and Features of GST	
	2.3	Rates under GST	
3.0		**Concept of Supply**	**08**
	3.1	What does Supply means under GST law?	
	3.2	Inclusions and Exclusions from Supply	
	3.3	Composite and Mixed Supply	
4.0		**Taxable Events under GST**	**07**
	4.1	Time of Supply under GST	
	4.2	Place of Supply under GST	
	4.3	Value of Supply under GST	
		Total Teaching Hours	**30**

Books for References:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Soft Skills (UGCFT-IV)

UGC Vocational Course-Foreign Trade

Ability Enhancement Course (AEC)

Course Code:CCOMAC1152

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Content

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

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
3. Attendance: 02 marks for 60-75%, 03 marks for 75-85% and 04 marks for 85% & more.

Semester End Assessment (SEA) 30 Marks for 2 Credit Course:

1. Each question shall be of 10 marks each and the students need to solve total 3 questions.
2. Q. No.1 will be compulsory and shall cover sub-questions on all the modules/chapters (entire syllabus).
2. Attempt any 2 questions (from Q.2 to Q.5) covering all the modules of the syllabus.
3.Q. No. 5 shall have four sub-questions, out of which students are required to solve any two.

Swami Ramanand Teerth Marathwada University, Nanded

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

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Programming in C(UGCCA-IV)

UGC Vocational Course-Computer Application

Ability Enhancement Course (AEC)

Course Code:CCOMAC1153

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme						
Credits		Teaching Hrs		Continuous and Comprehensive Assessment (CCA or CA)				Semester End Assessment (SEA)		Total Marks
Theory	Practical	Theory	Practical	Two Tests (Each Test of 5 Marks)	Assignments/Oral/ Presentation/GD Etc. (Marks)	Attendance (Marks)	Total (Marks)	Theory	Practical	
02	--	30	--	10	06	04	20	30	--	50

Course Content

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to C**	07
	1.1	History of C	
	1.2	Tokens in C Language	

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

Reference Books:

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

Continuous and Comprehensive Assessment (CCA or CA) 20 Marks for 2 Credit Course:

1.Two Tests: There are Two tests of 05 marks each & must cover at least 80% of syllabus for total 10 marks.
2. Assignments/Oral/Presentation/GD Etc: It is for 06 marks covering entire syllabus must be given. It should be students' centric and an attempt should be made to make it more meaningful, interesting, and innovative.
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