



॥ सा विद्या या विमुक्तये ॥
स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड
“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)
SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED
“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)
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ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापन विद्याशाखेतील
B.Com. I Year (Sem-I & II) या विषयाचा
सी.बी.सी.एस. पॅटर्नचा अभ्यासक्रम शैक्षणिक
वर्ष २०१९-२० पासून लागू करण्याबाबत.

परिपत्रक

(संदर्भ: परिपत्रक शैक्षणिक-१/परिपत्रक/पदवी-सीबीसीएस अभ्यासक्रम/२०१८-१९/३८६२, दिनांक २३.०५.२०१९.)

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, संदर्भीय परिपत्रकान्वये प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखेतील खालील विषयाचा **C.B.C.S. (Choice Based Credit System) Pattern** नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्यात आला होता.

1) B.Com. I Year (Sem-I & II)

तथापि, शैक्षणिक वर्ष २०१९-२० पासून उपरोक्त विषयाचा नवीन अभ्यासक्रम लागू करण्यात येत असल्याने संदर्भीय परिपत्रक रद्द समजण्यात यावे.

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

‘ज्ञानतीर्थ’ परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-१/परिपत्रक/पदवी-सीबीसीएस
अभ्यासक्रम/२०१९-२०/११३९
दिनांक : ३०.०८.२०१९.



स्वाक्षरित / -
उपकुलसचिव
शैक्षणिक (१-अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीस्तव :

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



B.Com I Year (II Semester)

Paper Code	Name of the Paper	Semester	Type	Marks	Credit
B.C.2.1	Financial Accounting	II	core	100	04
B.C.2.2	Business Statistics and Mathematics	II	core	100	04
B.C.2.3	Business Economics II	II	core	100	04
Disciplinary Course					
B.C.2.4	Modern Business Communication	II	core	100	04
Elective Any one					
B.C.2.5.1	Tally ERP 9.0	II	Elective	100	04
B.C.2.5.2	Modern Office Management	II	Elective	100	04
B.C.2.5.3	Advertising	II	Elective	100	04
B.C.2.5.4	Business Law II	II	Elective	100	04
B.C.2.5.5	UGC Vocational Course	II	Elective	100	04

Examination Pattern

Continuous Assessment

Core and Elective Subjects

1. Two Class Test of 10 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 05 Marks in the Particular Subject

End of Semester Examination (ESE)

1. Question No. 1 Compulsory for 20 Marks on any Topic
2. Question No. 2 to Question No. 4 Alternative type Questions carrying 15 Marks each
2. Question No. 5 will be short Notes on any two of the given Four for 10 Marks



B.Com I Year (II Semester)

Financial Accounting

Paper No. BC 2.1

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Learning Objective:

Objective of this course is to provide the skill of

- iv) **Recording**
- v) **Maintaining**
- vi) **And presenting the accounting and financial fact**

Utility :

- i) Student Can Understand the :
- iii) Accounting Knowledge
- iv) Application of Accounting in Business

Prerequisite :

Basic knowledge of Accountancy.

Unit 1:Consignment Accounts

- Meaning of Consignment
- Important Terms
- Accounting Records
- Valuation of Unsold Stock
- Numerical Problems

Unit 2 :Instalment System

- Meaning of Instalment Purchase System
- Numerical Problems on Installment System

Unit 3 :Accounts of Co-operative Societies

- Meaning of Co-operative Societies
- Preparation of Final Accounts of Co-operative Society

Unit 4 :Insurance Claims:

- Meaning, Types
- Calculation of Claims Under Loss of Stock Policy and Loss of Profit Policy only
- Application of Average Clause
- Numerical Problems

Unit 5 :Trust Accounting

- Meaning of Trust Accounting
- Certain Types of Funds includes
- Settlement Funds, Unearned income
- Advances for Costs, Judgment funds
- Third Party Funds (Can be placed into a trust account)



Reference Book:

- 1) Advanced Accountancy Jain, Narang
- 2) Advanced Accountancy R.C. Shukla
- 3) New Approach to Accountancy. H.R. Kotalwar
- 4) Advanced Financial Accounting Dr. S.S. Agarwal, Dr. P. Aboti



B.Com. I Year (II Semester)
Paper No. : BC 2.2
Business Statistics and Mathematics

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objective:

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

Utility:

Student can understand the basic concept of mathematics and its operational use in various business operations.

Pre-requisite:

Basic knowledge of simple mathematics.

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Unit 1 Arithmetical Operations

- Ratios, Variations and Proportions
- Simple and Compound interest
- Commission, Brokerage, Discount
- Numerical Problems

Unit 2 Matrices:

- Meaning and Definition of Matrix
- Types of Matrices
- Addition & Subtraction of Matrices
- Multiplication of Matrices
- Numerical Problems.

Unit 3 Permutations and Combinations

- Meaning of Permutation
- Permutations when all the objects are distinct
- Permutations when all the objects are not distinct objects
- Permutation of things not all different
- Meaning of Combinations
- Numerical Problems

Unit 4 Probability

- Meaning and Definition of Probability
- Concepts – Events, Types of Events, Sample Space
- Classical Definition of Probability
- Addition and Multiplication Laws of Probability
- Simple Problems on Addition and Multiplication of Probability



Unit 5 Index Numbers

- Meaning, Definition and Need of Index Numbers
- Problems involved in construction of index numbers
- Price & Quantity Index Numbers
- Weighted Index Number
- Laspeyre's, Paasche's and Fisher's Ideal Index Numbers
- Numerical Examples.

Reference Books

1. S. P. Gupta – Statistical Methods – S. Chand Publication.
2. S. C. Gupta – Fundamentals of Statistics – Himalaya Publication.
3. N. G. Das and Dr. J. K. Das – Business Mathematics and Statistics – McGraw Hill Education.
4. R. S. Agrawal – Quantitative Techniques - S. Chand Publication.



B.Com. I Year (II semester)
Semester II (CBCS Pattern)
Business Economics II
Paper No.BC 2.3

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objective: The objective of this course is to acquaint the students with the market structures and theory of distribution is as applicable in business.

Pre-requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with the market structures and theory of distribution is as applicable in business.

Course Contents

Unit 1 Perfect Competition:	10
Meaning, Definition And Characteristics of Perfect Competition, Equilibrium of Firm, Price and Output Determination under Perfect Competition.	
Unit 2 Monopoly:	10
Meaning, Definition and Characteristics Of Monopoly, Price Discrimination, Comparison Between Monopoly And Perfect Competition	
Unit 3 Monopolistic Competition:	12
Meaning, Definition and Characteristics Of Monopolistic Competition, Equilibrium Of Firm, Differences Between Monopolistic Competition And Perfect Competition.	
Unit 4 Oligopoly:	10
Meaning, Definition and Characteristics of Oligopoly: Price Determination Under Oligopoly:	
Unit 5 Theory Of Distribution:	12
Concept Of Rent, Ricardian Theory Of Rent, Concept of Wages, Marginal Productivity Theory Of Wages, Concept of Interest, Loanable Funds Theory Of Interest, Concept of Profit, Uncertainty Bearing Theory Of Profit.	

Recommended Books:

- 1) Ahuja H.I.: Business Economics; S. Chand and Co. New Delhi.
- 2) D.M. Mithani, O.K. Murthy: Fundamentals of Business Economic Himalaya Publishing House, New Delhi.
- 3) G.N. Zambre : Business Economics: Pimplapure publishers Nagpur.
- 4) V.G. Mankar : Business Economics. Himalaya Publishing house, Bombay, Delhi, Nagpur.



B.Com. I Year (II Semester)
Paper No. BC 2.4
Modern Business Communication

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

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Learning objectives

- 1 To Develop Communication Skills of Students
- 2 To help in personality development
- 3 To improve speaking, learning, and interview skills of students.

Utility: - Adequate Knowledge about good communication in business

Prerequisite: - Major resources of communication process provide to the students

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Unit I Application for employment

Contents of application for the employment points to be considered while drafting an application, types of application, the write resume, Application on prescribed format, Application format, personal record sheet.

Unit: II Communication Skills

Listening Skill: Principles of Effective listening, factors affecting listening skills. Interviewing Skills - Appearing an interview, conducting interviews. Speaking skills - Principles of effective speaking.

Unit III Business Letters

Meaning of business letters, types, importance, Principles of good business letters, function of business letters, Physical appearance of a business letter.

Unit: IV Writing Skills

Drafting of business letters, Sales letter, office memorandum, Enquiry letter, Request letter.

Unit V Import Export Trade Correspondence

Procedure of Import business, prices in foreign business, Export trade correspondence, procedure of export business.

Reference Books

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiyana
3. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
4. Essential of Business Communication – Rajendrapal – sultan chand& son
New Delhi
5. Business Communication – Dr. Chaya Sukhdane, Dr.Shrinivas Joshi
5. Business Communication – Dr. Chaya Sukhdane, Dr.Shrinivas Joshi



Elective Subject any one of the Following
B.Com. I Year (II Semester)
Paper No. : BC 2.5.1
Tally ERP 9.0

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objectives

- i) To develop awareness about computerized accounting
- ii) To know the recent advances in the computerized accounting
- iii) To develop knowledge about Tally
- iv) To create ability to work with the Tally

Utility: - Adequate Knowledge about Computerize Accountancy and Tally

Prerequisite: - basic knowledge of the computer & Tally software

Unit- I Introduction of Computerized accounting and Tally

Introduction, Meaning, Definition of computerized accounting, importance and features computerized accountancy, Importance of Using tally, advantages of Tally, features of Tally.

Unit- II Starting with Tally

Starting with tally, basic features of tally, Company creation for the sole trader, partnership, no trading organization. and Accounts creation in tally.

Unit- III Accounting with Tally

Recording of transactions in tally. All subsidiary Books with suitable illustration

Unit- IV Modification / alteration of records in Tally

Unit V Report generation (procedure)

Practical

- Create Company with TALLY
- Create account and groups of account in tally
- accounting with transaction in tally
- prepare trial balance
- generate the final accounts and reports

Reference Books :

- V. Rajaraman (PHI) Fundamentals of computer- Prentice Hall of India Pvt Ltd Delhi.
- Sander D. Megraw Hill- Computer Concepts and Application
- Introduction of Computer – Prof. Narayan Thorat – VidhyPrakashan Nagpur
- Computer and commerce – Roher Hunt & John Shelley – Prentic Hall of India
- Computer Network – Andrew S.Tanen
- Implementing Tally 9 – A K Nadhani – BPB Publication- New Delhi
- Information Technology and its application in business- Dr. J. J. Ahirrao& Dr. P. N. Totala-Kailash Publication



B.Com. I Year (II Semester)

Paper No. BC2.5.2 Modern Office Management

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Objectives:

1. To make Students Aware about Group Insurance
2. To familiarize Students about Online Office Activities
3. To Impart the Knowledge of Office Records & Filing Systems among the Students.
4. To enhance the knowledge about Statistical Practices among the Students.

Learning outcomes: - 1 Students can understand the practices of office administration

2 The students can learn to maintaining the official files and documentation

Unit I :Office report and Office Cost deduction and savings:

Meaning of Office report, Types, Qualities of a report, guiding principles. Forms of report, Presentation of report. Meaning of cost reduction. Types of wasteful expenditure. Technique of cost reduction, budgetary control, Cost contra.

UNIT – II Group Insurance

Group Life Insurance, Group Annuities, Franchise Life Insurance, Group Insurance In India, ESI Act [Employees' State Insurance Act]

UNIT - III Online Office

Office System, Electronic Data Processing, Word Processing, Letters, Memos And Reports, Mail & Information Distribution, Recruitment Processing.

UNIT – IV Office Records and Filing Management

Office Records- Principles Of Records Keeping, Kinds Of Records, Filing, Definition Of Filing, Essentials Of An Ideal Filing System, New Methods Of Filing.

UNIT –V Statistical Data

Need For Statistical Data In The Office, Sources Of Data, Limitation Of Data, Methods Of Collecting Data, Tabulation Of Data, Presentation Of Data.

Recommended Books:-

1. 'Office Organisation & Management', By S.P. Arora, Vikas Publishing House Pvt. Ltd. New Delhi.
2. 'Office Management', By R.K. Chopda, Himalaya Publishing House, Mumbai.



3. 'Office Organisation and Management', By M.E. Thukaram Rao, Atlantic Publishers and Distributors, New Delhi.
4. 'Office Management and Control' By George R. Terry and John J. Stallard, Richard D. Irwin, INC., Homewood, Illinois, D.B. Taraporevala Sons & Co. Pvt. Ltd. 210, Dr. Dadabhai Navroji Road, Mumbai 400 001
5. 'Office Management' Singh, Batra and Kalra, Kalyani Publishers, New Delhi.
6. 'Office Management and Commercial Correspondence' By R.C. Bhatiya, Sterling Publishers Pvt. Ltd. New Delhi.



B.Com. I Year (II Semester)

Paper No. BC2.5.3

Advertising

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Objectives:

1. To male Students Aware about Advertising
2. To familiarize Students about Online advertising activity
3. To Impart the Knowledge of advertising techniques among theStudents.
4. To enhance the knowledge about accounting budgets of advertising

Learning outcomes: - 1 students can understand the practices of advertising

2 the students can learn to maintaining the advertising techniques

Unit- Introduction of Advertising

Concept and Importance of Advertising, Advertising Objectives and advertising function, types of advertising, commercial and non-commercial advertising

Unit -II Advertising Media

Meaning and concept of Media, different types of Media, Media planning, Impact of advertising agencies role, relationship with clients.

Unit- III Advertising Budget

Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in advertising.

Unit- IV Advertising Agencies

Classified and display advertising, comparative advertising, Regularity agencies in advertising (AAI, ASCI)

Unit -V Advertising Techniques

Advertising message, preparation of advertising message, elements of advertising, copy, broadcast copy, copy for direct mail

Recommended Books:-

1. Advertising Management-Concept and causes- Mohan, Manendra- TMT Publication
2. Advertising, Sales and Promotion Management- Chunawla – Himalaya Publication house New Delhi
3. Foundation of advertising Theories and Practises –Chawala S.A, Sethia K.C, - Himalaya Publication

**B. Com. First Year (II Semester)****Paper No. B.C.2.5.4****Business Law II**

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Objectives:

To make students aware about various basic laws applicable to a business concerns

Unit I: Laws of Insurance:-**(No. of lectures 10)**

Difference between general insurance and life insurance, insurable interest, types of policies of life insurance, distinction between assignment and nomination; contract of fire insurance, average clause, types of fire policies, maritime perils as per marine insurance, insurable value under marine insurance, types of marine policies

Unit II: Laws for Carriage of Goods:-**(No. of lectures 10)**

Various acts applicable to carriage of goods, carriage by land – classification of carriers, rights and duties of common carriers, rights, duties and liabilities of common carrier, responsibility of railway as carriers, implied conditions in a contract for carriage of goods, bill of lading and its contents, its types, bill of lading as a negotiable instrument, air way bill and its contents, liability of air carrier;

Unit III:- Sale of Goods Act – 1930**(No. of lectures 12)**

Definition of Contract of sale, goods, buyer, seller, essentials of contract of sale, difference between sale and agreement to sale, difference between sale and hire-purchase, classification of goods, conditions and warranties, F. A. S. contracts, F. O. B. contracts, C. I. F. contracts, Ex-ship contracts, rights and duties of buyer, rights of unpaid seller

Unit IV:- Consumer Protection Act – 1986**(No. of lectures 12)**

Definition of complaint, complainant, consumer, consumer dispute, trader, unfair trade practice, need of consumer protection, Scope of Consumer Protection Act, objectives of Consumer Protection Act, consumer protection councils and their respective objects, three tier redressal system under the act and their jurisdictions and composition i. e. district forum, state commission and national forum

Unit V:- Insolvency and Bankruptcy Code- 2016**(No. of lectures 12)**

Applicability of the code, definition of financial creditor, financial debt, operational creditor, operational debt, person, corporate insolvency resolution process, corporate liquidation process, institutional infrastructure under the Code for resolution process, role of insolvency professional

References:



1. Elements of Mercantile Law by N. D. Kapoor, Sultan Chand & Sons, New Delhi
2. Business Law for Management, K. R. Bhulchandani, Himalaya Publishing House, Mumbai
3. Business Regulatory Framework, G. K. Varshney, Sahitya Bhavan, Agra
4. Business Laws, S. N. Maheshwari, Himalaya Publishing House, Mumbai
5. Business Regulatory Framework, Sheth, Kulkarni, Puranik, Kulkarni, Diamond Publications, Pune
6. Various Bare Acts
7. Web-sites of various Government Regulators

**B. Com. First Year (II Semester)****Paper No. BC.2.5.5****UGC Vocational Course-Tax Procedure & Practice****Paper: TPP-III****(Goods and Service Tax-II)**

(This Paper is Alternative for Second Language-II)

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practice.

Pre-Requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with sound knowledge of the important provisions of the GST Act and their applications in practice.

Course Contents

Unit 1	Composition Scheme: Overview of Scheme, Turnover Limit for Levy, Condition for Composition, Validity for Composition.	10
Unit 2	Reverse Charge Mechanism: Meaning of Reverse Charge, Services and Persons under Reverse Charge, General Provisions applicable to reverse charge, Tax under Reverse Charge.	12
Unit.3 .	Input Tax Credit : Condition for ITC, Utilization of input tax credit, Input tax credit when exempted as well as taxable supplies made Input Service Distributor [ISD]	12
Unit 4.	Returns Under GST: Monthly, Quarterly, and Annual Return.	10
Unit.5.	Computation Of Tax Liability: Input tax credit availment, computation of ITC and Tax Liability under GST.	10

References:

- 1) Taxmann – S.S. Gupta
- 2) Taxation Books on GST – Raj K. Agrawal
- 3) Laymen’s Guide to GST - CA Deeraj Sharma
- 4) Bharat’s GST Law – CA kashis Gupta
- 5) Bangar’s Beginner Guide to GST – Dr. Vandana Bangar



**B.Com. First Year Revised Syllabus (w.e.f.2019-20)
Semester II (CBCS Pattern)**

Paper No. B.C.2.5.5

UGC Vocational Course-Tax Procedure & Practice

Paper: TPP-IV

(Indian Tax System & Income Tax Law-II)

(This Paper is Alternative for Elective)

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objective: The objective of the course is to provide the candidates with sound knowledge of the important provisions of the Income Tax Law and their applications in practices.

Pre-Requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with sound knowledge of the important provisions of the Income Tax Law and their applications in practice.

Course Contents

Unit 01	Direct Tax and Indirect Tax:	12
	Concept of Direct Tax, Advantages & Disadvantages of Direct Tax. Concept of Indirect Tax, Advantages & Disadvantages of Indirect Tax	
Unit 02	Income from Business:	10
	Computation of income from Profession, Allowable incomes & allowable Expenses.	
Unit 03	Income from Profession:	10
	Computation of income from Profession, Allowable incomes & allowable Expenses.	
Unit 04	Income from Other Sources:	10
	Computation of Income from Other Sources, Taxable & non-taxable incomes.	
Unit 05	Computation of Total Income with Deductions:	12
	Computation of Total Income: considering Deduction's U/s 80C contribution to PPF, & payment of LIC Premium., 80CC Contribution to certain Pension Fund, 80CCD Contribution to certain Pension Scheme.	

Note: - The Provisions of the Income Tax Act as applicable to assessment year at the Commencement of the academic year shall be studied for the annual and the supplementary Examination.

Suggested Reading:

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts: Sahitya Bhavan Publications.
2. Dr.Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.