॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड
'ज्ञानतीर्थ', विष्णुपुरी, नांदेड – ४३१ ६०६ (महाराष्ट्र राज्य) भारत
SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
'Dnyanteerth', Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA
Established on 17th September, 1994, Recognized By the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'B++' grade

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वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत राष्ट्रीय शैक्षणिक धोरण २०२० नुसार बी. कॉम. प्रथम वर्षांचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२४–२५ पासून लागू करण्याबाबत.
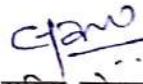
प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक १५ मे २०२४ रोजीच्या मा. विद्यापरिषद बैठकीतील विषय क्रमांक १७/५९–२०२४ च्या ठरावानुसार राष्ट्रीय शैक्षणिक धोरण २०२० च्या अनुषंगाने वाणिज्य व व्यवस्थापन विद्याशाखेतील (बी. कॉम. प्रथम) वर्षांचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२४–२५ पासून लागू करण्यास मा. विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील खालील अभ्यासक्रम (Syllabus) लागू करण्यात येत आहेत.

1) 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.

'ज्ञानतीर्थ' परिसर,
विष्णुपुरी, नांदेड – ४३१ ६०६.
जा.क्र.:शै–१/एनईपी/बी. कॉम - I /२०२४–२५/१०५
दिनांक १०.०६.२०२४

डॉ. सरिता लोसरवार
सहा.कुलसचिव
शैक्षणिक (१–अभ्यासमंडळ)
विभाग

प्रत : १) मा. आधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
२) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
३) मा. प्राचार्य, सर्व संबधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
४) मा. संचालक, सर्व संकुले परिसर व उपपरिसर, प्रस्तुत विद्यापीठ
५) मा. प्राचार्य, न्यू मॉडल डिग्री कॉलेज हिंगोली.
६) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ. याना देवून कळविण्यात येते की, सदर परिपत्रक संकेतस्थळावर प्रसिध्द करण्यात यावे.

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)

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

Prof. H.S. Patange,
Associate 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. R.S. Pawar - 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

Credit Framework and Structure 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

Year	Sem	DSC	DSM/DSE		GE/OE	SEC/VSC	AEC	FP/CC	Cr.	Total
2 (5.0)	III	DSC201 (4 Cr) DSC202(4 Cr) 8 Credits	DSM201(2 Cr) 2 Credits	-----	GE/OE201(2Cr)) 2 Credits	SEC201(2 Cr) 2 Credits	AECENG201(2Cr) AECMIL201(2Cr) *(Hin,Mar,Kan,Pal,etc)* 4 Credits	FP201(2Cr) 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) 2 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	CC2512Cr) *(NCC/NSS/Sports/Culture/ HealthWellness/ Yoga Education /Fitness)* 2 Credits	22	
	Cum.Cr.	24	12	08	08	08	22	06	88	88

Exit option: UG Diploma in Commerce on completion of 88 credits and additional 4credits NSQF/internship

Year	Sem	DSC	DSE			GE/OE	VSC	AEC	FP	Cr.	Total
3 (5.5)	V	DSC301(4Cr) DSC302(4 Cr) DSC303(4 Cr) 12 Credits	DSE301 (4cr) 4 Credits	------	---	-------	VSC301(4Cr) 4 Credits	-------	FP301(2 Cr) (FP/CS) 2 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	12	08	08	14	22	12		132	132

Exit option: Bachelor in Commerce

Level	Sem	DSC	DSE	RM					CC/FP/OJT/RP	Total	
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		**Major =92**		**Minor: 12+4 RM=16**	**08**	**GE/OE =08**	**V-08+S- 06=14**	**AEC(ENG+MIL)-16+ VEC-4 +IKS-2)=22**	**(CC-04+FP/CEP - 04+OJT-08)=16**	176	**176**

Level	Sem	DSC	DSE	RM					CC/FP/OJT/RP	Total	
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		**Major=84**		**Minor: 12+4 RM=16**	**08**	**GE/OE =08**	**V-08+S- 06=14**	**AEC(ENG+MIL)16+ VEC-4+IKS-2)=22**	**(CC-04+FP/CEP- 04+ OJT-04+RP-12)=24**	**176**	

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**	02	-	02	-	02
	CCOMGE1102	**Accounting for Everyone**					
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 (As per NEP-2020)
Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Exam.)	CA (Continuous Assessment)	ESE (End of Semester Exam.)	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT1101	Financial Accounting-I	20	80	-	--	100
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT1101	Business Economics-I	20	80	-	--	100
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1102	Business Statistics	20	80	-	-	100
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1101	Business Communication	10	40	-	-	50
	CCOMGE1102	Accounting for Everyone					
Skill Enhancement Course (SEC) (Any one)	CCOMSC1101	Application of IT in Business	10	40	-	--	50
	CCOMSC1102	Advertising Skills					
	CCOMSC11XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	10	40	-	--	50
	--	Modern Indian Language (MIL) OR	10	40	-	--	50
	CCOMAC11XX	UGC-Vocational Courses(For Approved Colleges)					
Indian Knowledge System (IKS)	--	Indian Knowledge System	10	40	-	--	50
Total			110	440	00	00	550

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

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	Fundamentals of Entrepreneurship	02	-	02	-	02
	CCOMGE1152	Principles of Banking					
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 (As per NEP-2020)
Examination Scheme

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Semester Examination	CA (Continuous Assessment)	ESE (End of Semester Examination)	
Opt.1 Discipline Specific Core (DSC)Major	CCOMCT1151	**Financial Accounting-II**	20	80	-	--	100
Opt.2 Discipline Specific Minor 1(DSM)	CCOMMT1151	**Business Economics-II**	20	80	-	--	100
Opt.3 Discipline Specific Minor 2(DSM)	CCOMMT1152	**Business Statistics and Mathematics**	20	80	-	-	100
Generic Elective 2 (Only Students of other Disciplines can opt anyone)	CCOMGE1151	**Fundamentals of Entrepreneurship**	10	40	-	-	50
	CCOMGE1152	**Principles of Banking**					
Skill Enhancement Course(SEC) (Any one)	CCOMSC1151	**Computerized Accounting-Tally**	10	40	-	--	50
	CCOMSC1152	**Salesmanship Skills**					
	CCOMSC11XX	**UGC-Vocational Courses(For Approved Colleges)**					
	--	**SWAYAM/NPTEL**					
Ability Enhancement Course (AEC)	--	**Compulsory English**	10	40	-	--	50
	--	**Modern Indian Language (MIL) OR**	10	40	-	--	50
	CCOMAC11XX	**UGC-Vocational Courses(For Approved Colleges)**					
Value Education Courses (VEC)	--	**Constitution of India**	10	40	-	--	50
Total			110	440	00	00	550

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

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 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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	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 Assessment (CA):
1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	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,' Volume-I, Edition I, Shradha Publication, Solapur.

Continuous Assessment (CA):
1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.
End of Semester Examination (ESE for 4 Credit Course):
1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 10 Marks)	Assignments (Marks 10)	Total (Marks)			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Business Statistics**	
	1.1	Introduction, definitions of statistics, origin and history of statistics;	
	1.2	Nature, scope and limitations of statistics;	**10**
	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**	
	2.1	Introduction, data presentation techniques;	
	2.2	Objects o diagram, rules and importance of diagrammatic presentation; types of diagrams and limitations of diagrams	**12**
	2.3	Graphs-Introduction, types of graphs and usage of graphs.	

3.0			**Measures of Central Tendency**	
	3.1		Meaning and concept of central tendency, averages;	
	3.2		Mean- definition, merits and demerits of mean, arithmetic mean, combined mean;	14
	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**	
	4.1		Meaning and concepts of dispersion;	
	4.2		Quartile deviation, meaning and definition, coefficient of quartile deviation;	12
	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 Assessment (CA):

1.Two Tests: There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 4 Credit Course):

1. Question No.1 will be compulsory carrying 20 marks and based on any module of the entire syllabus.
2. Attempt any 4 questions (from Q.2 to Q.7) carrying 15 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Communication-I
(Generic/Open Elective)
Course Code: CCOMGE1101

Course Prerequisites:	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.	
Course Objectives:	1.	To improve Speaking, Writing & Interview skills of students.
	2.	To make able the students to develop personality & communication skills.
	3.	To make able the students to apply various communication principles as are applicable in communication skills in Business.
	4.	To make able the students aware about use of modern technics of communication
Course Outcomes:	1.	Students will be acquainted with the principles of communication as are applicable in communication skills in Business.
	2.	Students will be able to adequate knowledge about good communication in business.
	3.	Students will be able to write letters, to face the interviews and to deliver the good speech in business field.
	4.	Students will be able to adequate knowledge about modern technics of communication

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Business Communication**	**08**
	1.1	Meaning and Definitions of Communication; Communication Process: Stages in Communication Process	
	1.2	Meaning and Definitions of Business Communication	
	1.3	Importance of Business Communication	
	1.4	Stages in communication Process, SWOC analysis	
2.0		**Effective Business Communication**	
	2.1	Definition of Effective Business Communication,	
	2.2	Need of Effective Communication	

	2.3	Barriers of Communication & solution to avoid Barriers	**08**
	2.4	Principles of Effective Business Communication	
3.0		**Types of Communication**	**08**
	3.1	Types of Communication: Oral & Written Communication	
	3.2	Distinction between written and oral communication.	
	3.3	Preparation of Job Application and Job Interview	
	3.4	Guidelines for: Speech, Group Discussion, Seminar & Mock Interview	
4.0		**Modern Tele Communication**	**06**
	4.1	Modern Tele Communication: Telephone, E-Mailing, Tele-Conferencing, Faxes etc.	
	4.2	Mobile Phone Conversation,	
	4.3	Video Conferencing	
	4.4	Merits & Demerits of Modern media of Communication	
		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 Assessment (CA):
 1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
 2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
 1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
 2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the
      syllabus.
 3. The students need to solve total 5 questions.

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: Accounting for Everyone

(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, Ledger and Subsidiary Books.
	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 Journal, Ledger, and Subsidiary Books.
	4. Students will be acquainted with the Preparation of.Final Accounts.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topics	Teaching Hours
1.0		**Introduction to Accounting**	**05**
	1.1	Accounting: Meaning, Definitions. Scope, Steps,	
	1.2	Functions and Objectives of Accounting; Book-Keeping	
	1.3	Double Entry System - Advantages, Factors common to every business, Types of accounts and Accounting Rules	
2.0		**Journal and Subsidiary Books**	**08**
	2.1	Journal and Subsidiary Books - Meaning and Definitions	
	2.2	Preparation of Journal	
	2.3	Preparation of Subsidiary Books.	
3.0		**Ledger and Trial Balance**	**08**
	3.1	Ledger- Meaning and Definitions of Ledger, Distinguish between Journal and Ledger,	

	3.2	Preparation of Ledger.		
	3.3	Trial Balance- Meaning and Definition of Trial Balance, Classification of Errors, Preparation of Trial Balance		
4.0		**Final Accounts of Sole Trading Concern**		**09**
	4.1	Final Accounts: Trading and Profit & Loss Account- Meaning and Definitions, Purpose and Specimen Form Trading and Profit & Loss Account of Sole Trading Concern (Proprietor)		
	4.2	Final Accounts: Balance Sheet- Meaning, Purpose, Specimen Format, Classification of Assets and Liabilities		
	4.3	Preparation of Final Accounts: Practical Problems and Solution of Final Accounts.		
		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 Assessment (CA):
1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus. 2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	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 Assessment (CA):
 1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
 2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
 1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
 2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
 3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		**Introduction to Advertising**	
	1.1	Introduction, Meaning, concept and definitions of advertising;	**07**
	1.2	Need and significance of advertising;	
	1.3	Types of advertising, impact of advertising on customers and sales;	
2.0		**Advertising Media**	
	2.1	Meaning and concept of advertising media;	**07**
	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 Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	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**	

	2.1	Meaning of Residential Status	
	2.2	Determination of Residential Status of Individual, HUF, Firm, and Company	**06**
	2.3	Scope of Total Income on the basis of Residential Status	
3.0		**Income from Salary**	
	3.1	Salary, Allowances and Perquisites: Meaning and Concept	
	3.2	Allowances: Taxable Allowances, Partly Taxable Allowance and Exempted Allowances	**10**
	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**	
	4.1	Basis of Charge & Conditions for Chargeability of House Property Income	
	4.2	Income from House Property Situated outside India	**07**
	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 Assessment (CA):
1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50

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 Assessment (CA):
1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	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 Assessment (CA):
1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	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 Assessment (CA):
1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	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 Assessment (CA):
 1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
 2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
 1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
 2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.

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 Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	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 Assessment (CA):
 1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
 2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

End of Semester Examination (ESE for 2 Credit Course):
 1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
 2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 5 questions.