

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

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

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



Swami Ramanand Teertha Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Financial Accounting-II

Discipline Specific Core (DSC) Major

Course Code: CCOMCT1151

Course prerequisites:	Basics knowledge of Accounting, Classroom, Black boards, E-Materials, Books etc.
Course Objectives	<ol style="list-style-type: none">1. To enable the students to understand accounting under Hire Purchase System and Instalment Purchase System2. To enable the students to identify the main causes for difference between bank statement balance and the passbook balance.3. To enable the students to understand and compute the amount of claim for loss of stock policy and loss of profit4. To enable the students to understand co-operative act and preparation of financial statement of Co-operative society.
Course Outcomes	<ol style="list-style-type: none">1. Students will be able to understand accounting under Hire Purchase System and Instalment Purchase System.2. Students will be able to identify the main causes for difference between bank statement balance and the passbook balance.3. Students will be able to understand and compute the amount of claim for loss of stock policy and loss of profit4. Students will be able to understand co-operative act and preparation of final accounts of Co-operative society.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits 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		Hire Purchase Systems and Instalment Purchase System	12
	1.1	Meaning and features of Hire Purchase System and Instalment Purchase System;	
	1.2	Accounting Problems on Hire Purchase System only;	
	1.3	Difference between Hire Purchase System and Instalment Purchase System.	
2.0		Joint Venture Accounting	10
	2.1	Meaning and need of Joint Venture	
	2.2	Co-Venture- Meaning and need	
	2.3	Numerical Problems	

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

Reference Books:

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

Continuous 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 II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management
Effective from Academic Year 2024 – 2025 (As per NEP-2020)

Course Title: Business Economics-II

Discipline Specific Minor 1 (DSM)

Course Code: CCOMMT1151

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits 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		Theory of Product Pricing-I	12
	2.1	Perfect Competition: Meaning and Definition;	
	2.2	Characteristics of Perfect Competition;	
	2.3	Short Run and Long Run Equilibrium of Firm in Perfect Competition.	
	2.4	Price and Output Determination under Perfect Competition	
2.0		Theory of Product Pricing-II	10
	2.1	Monopoly: Meaning and Definition	
	2.2	Characteristics of Monopoly;	
	2.3	Price Discrimination,	
	2.4	Comparison Between Monopoly and Perfect Competition.	

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

Reference Books:

1. Ahuja H.E. Business Economics; S.Chand Co. New Delhi.
2. Koustsoyann; A Modern Micro Economics: Macmillan New Delhi.
3. D.M. Mithani, G.K.Murthy; Fundamentals of Business Economics. Himalaya Publishing House, New Delhi.
4. G.N.Zambre: Business Economics: Pimplapure Publishers Nagpur.
5. V.G.Mankar: Business Economics. Himalaya Publishing House, Bombay, Delhi. Nagpur.
6. H.S. Patange; 'Business Economics,' Volume-II, 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
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B.Com. I Year: Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Mathematics & Statistics

Discipline Specific Minor 2 (DSM)

Course Code: CCOMMT1152

Course Prerequisites:	Basic knowledge of statistics & mathematics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> 1. To make students understand the concepts of Regression analysis 2. To make students understand the concept of index numbers and its practical utility in business operations. 3. To make students acquainted with the concept of matrices and mathematical operations regarding matrices. 4. To make students understand the concept of probability and its application in business forecasting and decision making. 5. To make students understand different arithmetical operations related to business such as ratios, discount and interest etc.
Course Outcomes:	<ol style="list-style-type: none"> 1. Students will be acquainted with the concepts of regression analysis. 2. Students will be able to understand the application of index numbers in business operations. 3. Students will be acquainted with the concept of matrices, its types and use in business operations. 4. Students will be able to understand the techniques of business forecasting through the concepts of probability. 5. Students will be able to perform the arithmetical operations like Ratios, Interest and Discount.

Course Structure: Teaching and Evaluation

Teaching Scheme				Evaluation Scheme					
Credits 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		Regression Analysis	10
	1.1	Meaning and Concepts of Regression	
	1.2	Regression Equations,	
	1.3	Regression Coefficients, Relation between Coefficient of Correlation and Regression	
	1.4	Numerical Problems	
2.0		Index Numbers	12
	2.1	Meaning, definition and need of Index Numbers;	

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

Reference Books:

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

Continuous 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 II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Fundamentals of Entrepreneurship
(Generic/Open Elective)

Course Code: CCOMGE1151

Course Prerequisites:	Basic knowledge of innovation, observation skills, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	1. To orient the learner toward entrepreneurship as a careeroption and creative and innovative mind.
	2. To make the students familiar with Government Initiatives for Entrepreneurship Development.
	3. To develop entrepreneurial qualities and skills among the students.
	4. To motivate the students to became entrepreneurs.
Course Outcomes:	1. Students will be turned towards entrepreneurship with creative and innovative mind as a careeroption.
	2. Students will be familiar with Government Initiatives for Entrepreneurship Development.
	3. Students will be acquainted with entrepreneurial qualities and skills.
	4. Students will be motivated to became entrepreneurs.

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 Entrepreneurship	08
	1.1	Introduction, Meaning, Definition and Various Concepts of entrepreneurship, Nature of Entrepreneurship, Characteristics of Entrepreneurship.	
	1.2	Role, functions, and significance of Entrepreneurship;	
	1.3	Factors motivating entrepreneurship, Barriers to Entrepreneurship;	
2.0		Entrepreneur	08
	2.1	Introduction, Meaning and Definition of Entrepreneur, Characteristics of an Entrepreneur, Qualities of an Entrepreneur.	

	2.2	Functions of an Entrepreneur, Types of an Entrepreneur	
	2.3	Difference between Entrepreneurship and Entrepreneur	
3.0		Entrepreneurship Development Program (EDP)	
	3.1	Introduction, Meaning, Need and Importance of EDP, Objectives of EDP, Role and achievements of EDP,	07
	3.2	Role of Government in organizing EDPs, Problems and measures of EDP in India;	
	3.3	Institutions involved in Entrepreneurship Development – NIESBUD, TCOs, CEDOK, SFCs and KVIC.	
4.0		Introduction of Govt Initiatives for Entrepreneurship Development	
	4.1	Start-up India, Make in India, Atal Innovation Mission (AIM)	07
	4.2	Support to Training and Employment Program (STEP), Jan Aadhar Mobile (JAM), Digital India	
	4.3	Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kaushalya Vikas Yojana (PMKVY), National Skill Development Mission (NSDM)	
		Total	30Hrs

Reference Books:

- 1 Gupta C. B. and Srinivasan N. P., “Entrepreneurship Development” S. Chand Publication, New Delhi
- 2 Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
- 3 Sudha G. S., Fundamentals of Entrepreneurship, Ramesh Book Depot, Jaipur & New Delhi 2006.
- 4 Girdhari D.G., उद्योजकतेची मूलतत्वे, Vidya Books Publishers, Aurangabad 2003.
- 5 Ahirrao J. J. उद्योजकतेची मूलतत्वे, Kailas Publications, Aurangabad 2003

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.4. The students need to solve total 4 questions.



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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Principles of Banking

(Generic/Open Elective)

Course Code: CCOMGE1152

Course Prerequisites:	Basic knowledge of banking and financial system, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make the students be acquainted with the origin and history of banking in the world in general and in India in particular. To enable students to understand the different procedures and practices in banks. To make students understand the functions, role and significance of commercial banks in India. To make students understand the significance, role and functions of Reserve Bank of India.
Course Outcomes:	<ol style="list-style-type: none"> Students will be able to understand the history of banking system and its development in India. Students will be able to understand the different procedures and practices in day-to-day banking. Students will be able to understand the different functions of commercial banks in India. Students will be able to understand the significance of RBI as a central bank and its various functions.

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 Banking System	07
	1.1	Introduction, definitions of bank, Need & Importance of banking;	
	1.2	Indian Banking System- Brief history and its structure;	
	1.3	Role of banking in economic development.	
2.0		Banking Procedures and Practices	07
	2.1	Types of bank accounts & types of loans;	
	2.2	Procedure of bank account opening; KYC Procedures; Banking services- ATM, Debit card & Credit card, Passbook, Bill Payment,	

		Aadhar Enabled Banking, e-wallets.	
	2.3	Types of cheques, Demand Draft, RTGS, NEFT, Loan application	
3.0		Commercial Banks in India	08
	3.1	Meaning and concept of Commercial Banks;	
	3.2	Need, Significance and role of commercial banks;	
	3.3	Public Sector and Private sector banks; Bank Nationalization of 1969 & 1980;	
4.0		Reserve Bank of India (RBI)	08
	4.1	Introduction and brief history of RBI;	
	4.2	Objectives and organizational structure of RBI;	
	4.3	Significance and major functions of RBI;	
		Total	30 Hrs

Reference Books:

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

Continuous 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.



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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Computerized Accounting -Tally

Skill Enhancement Course (SEC)

Course Code: CCOMSC1151

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits 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 Computerised Accounting	07
	1.1	Introduction, Importance and Features of Computerised Accounting, Advantages and disadvantages of computerised accounting	
	1.2	Difference between Manual Accounting and Computerised Accounting	
	1.3	Creation / Setting up of Company in Tally, Alteration of Company, Company Features and Configuration,	
2.0		Accounting and Inventory Masters	07
	2.1	Managing Ledger and Groups – Creation, Display and Alteration of Single or Multiple Ledgers and Groups	
	2.2	Stock Items: Creation, Display and Alteration of Single or Multiple Stock Items, Units of Measures : Creation, Display and Alteration of Units of Measures	

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

Reference Books:

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

Continuous 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.



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

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Salesmanship Skills

Skill Enhancement Course (SEC)

Course Code: CCOMSC1152

Course Prerequisites:	Basic knowledge of marketing and advertising, observation skills, Classroom, Blackboard, E-materials, Books etc.
Course Objectives:	<ol style="list-style-type: none"> To make students familiar with different Salesmanship skills. To develop qualities and skills of Salesmen among the students in a Changing Global Scenario. To make the student's career of in selling and to develop good salesperson. To make students be acquainted with Consumer Behaviour and Salesmanship.
Course Outcomes:	<ol style="list-style-type: none"> Students will be acquainted with the basic selling techniques and skills. Students will be acquainted with the personal selling and buying motives and consumer behaviour Students will become good salesperson. Students will be acquainted with Consumer Behaviour and Salesmanship

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 Salesmanship	08
	1.1	Meaning, Definition and Importance of Salesmanship, Objectives of Salesmanship,	
	1.2	Modern concept of Salesmanship; Types of Salesmen	
	1.3	Qualities of GoodSalesman.	
2.0		Personal Selling and Salesmanship	08
	2.1	Meaning, Nature and Characteristics of Personal selling, Importance of Personal Selling, Objectives of Personal Selling,	
	2.2	Personal Selling V/s Salesmanship; Process of Personal Selling,	
	2.3	Types of Personal Selling	

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

ReferenceBooks:

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

Continuous 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 II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

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

UGC Vocational Course-Tax Procedure & Practice

Skill Enhancement Course (SEC)

Course Code:CCOMSC1153

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits 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		Income from Business:	06
	1.1	Allowable Incomes & Allowable Expenses.	
	1.2	Computation of Income from Business	
	1.3	Problems on Computation of Income from Business	
2.0		Income from Profession:	

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

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

Reference Books:

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

Continuous 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 II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

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

UGC Vocational Course-Foreign Trade

Skill Enhancement Course (SEC)

Course Code:CCOMSC1154

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits 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		Development of Human Resource-I	07
	1.1	Basic Concept & Meaning of Human Resource	
	1.2	Concept of Training, Importance and Benefits	

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

Reference Books:

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

Continuous 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 II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Web Page Designing(UGCCA-III)

UGC Vocational Course-Computer Application

Skill Enhancement Course (SEC)

Course Code:CCOMSC1155

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits 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.	UnitNo.	Topic	Teaching Hours
1.0		Introduction to Web Designing	07
	1.1	History of HTML	
	1.2	Structure of HTML	
	1.3	Basic tags in HTML	

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

Reference Books:

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

Continuous 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 II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Fundamentals of GST (UGCTPP-IV)

UGC Vocational Course-Tax Procedure & Practice

Ability Enhancement Course (AEC)

Course Code:CCOMAC1151

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits 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 Indirect Tax	08
	1.1	Introduction to Indirect Taxation system in India	
	1.2	Types of Indirect Taxes	
	1.3	Evolution of GST in India	
2.0		Basics of Goods and Services Tax	07
	2.1	Overview of GST and Constitutional Framework of GST	

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

Books for References:

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

Continuous 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 II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Soft Skills (UGCFT-IV)

UGC Vocational Course-Foreign Trade

Ability Enhancement Course (AEC)

Course Code:CCOMAC1152

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits 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 and Aspects of Soft Skill	07
	1.1	Introduction and Aspects of Soft Skills	
	1.2	Effective Communication Skills	

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

Reference Books:

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

Continuous 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 II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Programming in C(UGCCA-IV)

UGC Vocational Course-Computer Application

Ability Enhancement Course (AEC)

Course Code:CCOMAC1153

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

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits 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 C	07
	1.1	History of C	
	1.2	Tokens in C Language	
	1.3	Structure of C Program with Simple Program	

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

Reference Books:

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

Continuous 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.