



॥ सा विद्या या विमुक्तये ॥

# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

'ज्ञानतीर्थ', विष्णुपुरी, नांदेड - ४३१ ६०६ (महाराष्ट्र राज्य) भारत

## SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

'Dnyanteerth', Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA

स्वामी रामानंद तीर्थ  
मराठवाडा विद्यापीठ, नांदेड

Established on 17th September, 1994, Recognized By the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'B++' grade

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वाणिज्य व व्यवस्थापन विद्याशाखे अंतर्गत राष्ट्रीय  
शैक्षणिक धोरण २०२० नुसार पदवी द्वितीय  
वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष  
२०२५-२६ पासून लागू करण्याबाबत.

### परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २७ मे २०२५ रोजी संपन्न झालेल्या मा. विद्यापरिषद बैठकीतील विषय क्रमांक १९/६१-२०२५ च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील राष्ट्रीय शैक्षणिक धोरण-२०२० नुसारचे पदवी द्वितीय वर्षाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२५-२६ पासून लागू करण्यास मा. विद्यापरिषदेने मान्यता प्रदान केली आहे. त्यानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील बी. कॉम. द्वितीय वर्षाचे खालील विषयाचे अभ्यासक्रम (Syllabus) शैक्षणिक वर्ष २०२५-२६ पासून लागू करण्यात येत आहेत.

01	B. Com. II year (General)
02	B. Com. II year Banking & Insurance
03	B. Com. II year Accounting & Taxation
04	B. Com. II year Management & Entrepreneurship
05	B. Com. II year Banking

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

'ज्ञानतीर्थ' परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.:शै-१/एनइपी/मानवविज्ञानपदवी/२०२५-२६/120

दिनांक ११.०६.२०२५



सहाय्यक कुलसचिव

शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत : माहितीस्तव तथा कार्यवाहीस्तव.

१) मा. कुलगुरू महोदयांचे कार्यलय, प्रस्तुत विद्यापीठ.

२) मा. प्र. कुलगुरू महोदयांचे कार्यलय, प्रस्तुत विद्यापीठ.

३) मा. आधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.

४) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.

५) मा. प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.

६) सिस्टीम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ. याना देवून कळविण्यात येते की, परिपत्रक अभ्यासक्रम संकेतस्थळावर प्रसिध्द करण्यात यावेत.

**SWAMI RAMANAND TEERTH**  
**MARATHWADA UNIVERSITY, NANDED**



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

**B. Com. II Year: Semester III & IV (Level 5.0)**

**Effective from Academic Year 2025 – 2026**

**B.Com. II Year: Semester III (Level 5.0)**  
w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

**Teaching Scheme**

Course Type	Course code	Course Title	Hours/Week		Credits Assigned		
			Theory	Practical	Theory	Practical	Total
1 Discipline Specific Core (DSC) Major	CCOMCT1201	Corporate Accounting-I	04	--	04	--	04
2 Discipline Specific Core (DSC) Major	CCOMCT1202	Cost Accounting-I	04	--	04	--	04
Discipline Specific Minor (DSM) (Any one)	CCOMMT1201	Direct Taxes Law & Practice-I	04	--	04	--	04
	CCOMMT1202	Business Management-I					
	CCOMMT1203	Business Entrepreneurship-I					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1201	Financial Literacy-I	02	--	02	--	02
	CCOMGE1202	Tourism Marketing-I					
	CCOMGE1203	Principles of Advertising & Salesmanship-I					
Vocational & Skill Course-(VSC) Relating to Major (Any one)	CCOMVC1201	Business Communication Skills-I	02	--	02	--	02
	CCOMVC1202	GST Procedure & Practice -I					
	CCOMVC1203	Stock Market-I					
	CCOMVC1204	Banking & Insurance-I					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
--	SWAYAM/NPTEL						
Ability Enhancement Course (AEC) - ENG	--	Compulsory English	02	--	02	--	02
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
Co-Curricular Courses	---	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	04	--	02	02
<b>Total</b>			<b>20</b>	<b>04</b>	<b>20</b>	<b>02</b>	<b>22</b>

NOTE: The Syllabus, Teaching Scheme and Evaluation Scheme of Ability Enhancement Courses (AEC) and Co-Curricular Courses will be the same across the all faculties.

**B.Com. II Year: Semester III (Level 5.0)**  
w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

**Evaluation Scheme**

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Sem Exam.)	CA (Continuous Assessment)	ESE (End of Sem Exam.)	
1 Discipline Specific Core (DSC) Major	CCOMCT1201	Corporate Accounting-I	20	80	--	--	100
2 Discipline Specific Core (DSC) Major	CCOMCT1202	Cost Accounting-I	20	80	--	--	100
Discipline Specific Minor (DSM) (Any one)	CCOMMT1201	Direct Taxes Law & Practice-I	20	80	--	--	100
	CCOMMT1202	Business Management-I					
	CCOMMT1203	Business Entrepreneurship-I					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1201	Financial Literacy-I	10	40	--	--	50
	CCOMGE1202	Tourism Marketing-I					
	CCOMGE1203	Principles of Advertising & Salesmanship-I					
Vocational & Skill Course-(VSC) Relating to Major (Any one)	CCOMVC1201	Business Communication Skills-I	10	40	--	--	50
	CCOMVC1202	GST Procedure & Practice -I					
	CCOMVC1203	Stock Market-I					
	CCOMVC1204	Banking & Insurance-I					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
--	SWAYAM/NPTEL						
Ability Enhancement Course (AEC) -ENG	--	Compulsory English	10	40	--	--	50
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	10	40	--	--	50
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
Co-Curricular Courses	---	(NSS/NCC/Sports/Culture /Health Wellness/ Fitness/ Yoga Edu)	--	--	20	30	50
<b>Total</b>			<b>100</b>	<b>400</b>	<b>20</b>	<b>30</b>	<b>550</b>

NOTE: The Syllabus, Teaching Scheme and Evaluation Scheme of Ability Enhancement Courses (AEC) and Co-Curricular Courses will be the same across the all faculties.

**B.Com. II Year: Semester IV (Level 5.0)**  
w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

**Teaching Scheme**

Course Type	Course code	Course Title	Hours/Week		Credits Assigned		
			Theory	Practical	Theory	Practical	Theory
1 Discipline Specific Core (DSC) Major	CCOMCT1251	Corporate Accounting-II	04	--	04	--	04
2 Discipline Specific Core (DSC) Major	CCOMCT1252	Cost Accounting-II	04	--	04	--	04
Discipline Specific Minor (DSM) (Any one)	CCOMMT1251	Direct Taxes Law & Practice-II	04	--	04	--	04
	CCOMMT1252	Business Management-II					
	CCOMMT1253	Business Entrepreneurship-II					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1251	Financial Literacy-II	02	--	02	--	02
	CCOMGE1252	Tourism Marketing-II					
	CCOMGE1253	Principles of Advertising & Salesmanship-II					
Vocational & Skill Course-(VSC) Relating to Major (Any one)	CCOMVC1251	Business Communication Skills-II	02	--	02	--	02
	CCOMVC1252	GST Procedure & Practice -II					
	CCOMVC1253	Stock Market-II					
	CCOMVC1254	Banking & Insurance-II					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC) -ENG	--	Compulsory English	02	--	02	--	02
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
Value Education Courses (VEC)	---	<i>Environmental Studies</i>	--	04	--	02	02
<b>Total</b>			<b>20</b>	<b>04</b>	<b>20</b>	<b>02</b>	<b>22</b>

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. II Year: Semester IV (Level 5.0)**  
w.e.f. Academic Year 2025 – 2026 (As per NEP-2020)

**Evaluation Scheme**

Course Type	Course code	Course Title	Theory Marks		Practical Marks		Total Marks
			CA (Continuous Assessment)	ESE (End of Sem Exam.)	CA (Continuous Assessment)	ESE (End of Sem Exam.)	
1 Discipline Specific Core (DSC) Major	CCOMCT1251	Corporate Accounting-II	20	80	--	--	100
2 Discipline Specific Core (DSC) Major	CCOMCT1252	Cost Accounting-II	20	80	--	--	100
Discipline Specific Minor (DSM) (Any one)	CCOMMT1251	Direct Taxes Law & Practice-II	20	80	--	--	100
	CCOMMT1252	Business Management-II					
	CCOMMT1253	Business Entrepreneurship-II					
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CCOMGE1251	Financial Literacy-II	10	40	--	--	50
	CCOMGE1252	Tourism Marketing-II					
	CCOMGE1253	Principles of Advertising & Salesmanship-II					
Vocational & Skill Course- (VSC) Relating to Major (Any one)	CCOMVC1251	Business Communication Skills-II	10	40	--	--	50
	CCOMVC1252	GST Procedure & Practice -II					
	CCOMVC1253	Stock Market-II					
	CCOMVC1254	Banking & Insurance-II					
	CCOMVC12XX	UGC-Vocational Courses(For Approved Colleges)					
	--	SWAYAM/NPTEL					
Ability Enhancement Course (AEC) -ENG	--	Compulsory English	10	40	--	--	50
Ability Enhancement Course (AEC) MIL	--	Modern Indian Language (MIL) OR	10	40	--	--	50
	CCOMAC12XX	UGC-Vocational Courses(For Approved Colleges)					
Value Education Courses (VEC)	---	<i>Environmental Studies</i>	--	--	20	30	50
<b>Total</b>			<b>100</b>	<b>400</b>	<b>20</b>	<b>30</b>	<b>550</b>

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.

**SWAMI RAMANAND TEERTH**  
**MARATHWADA UNIVERSITY, NANDED**



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

**B. Com. II Year: Semester III (Level 5.0)**

**Effective from Academic Year 2025 – 2026**



## Swami Ramanand Teerth Marathwada University, Nanded

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

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Corporate Accounting-I

Discipline Specific Core (DSC) (Major)

**Course Code: CCOMCT1201**

<b>Course prerequisites:</b>	Basics knowledge of Corporate Accounting, Classroom, Black boards, E-Materials, Books etc. Note: As per the guidelines of revised Accounting Standards and Companies Act, 2013.
<b>Course Objectives</b>	1. To make students capable of understanding the features and process of issue of shares, forfeiture and reissue of equity shares,
	2. To grow the understanding about Redemption of shares and debentures and its types.
	3. To set an idea about how to publish the company's final accounts.
	4. To impart the students in expertise in the preparation of corporate accounts.
	5. To help students to gain the conceptual knowledge of the corporate accounting.
	6. To learn the techniques of preparing the financial statements.
<b>Course Outcomes</b>	CO1: Recall and describe concepts of Advanced Concepts in Corporate Accounting.
	CO2: Apply accounting treatment Redemption of Debentures
	CO3: Analyze Profit Prior to Incorporation
	CO4: Evaluate Issue and forfeiture of Shares, Re-issue of forfeited Shares.
	CO5: Create final statements like Final Accounts of Joint Stock Company.

#### 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		<b>Advanced Concepts in Corporate Accounting</b>	12
	1.1	Introduction to corporate Accounting, AI for Corporate Accounting, Agile Accounting, Implementing Blockchain Technology,	
	1.2	Real-time Payments, Accounting in the Cloud, Demat Account, E-banking, EFT, PAN,	
	1.3	Plastic Money, NEFT, RTGS, difference between NEFT & RTGS, IFSC Code, Swipe machine (Point of sale)	

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

	1.4	Mobile Banking (phone pay, google pay), Internet Banking.	
<b>2.0</b>		<b>Issue and forfeiture of Shares, Re-issue of forfeited Shares.</b>	<b>12</b>
	2.1	Meaning of Share, Types of Share, Share Capital, Classification of Share Capital, Procedure of issue of shares,	
	2.2	forfeiture and reissue of equity shares, pro-rata allotment of shares	
	2.3	Practical Problems on accounting entries of issue of shares	
	2.4	Practical Problems on accounting entries of forfeiture and reissue	
<b>3.0</b>		<b>Final Accounts of Joint Stock Company</b>	<b>12</b>
	3.1	Introduction to company final accounts provisions	
	3.2	Preparation of Profit & Loss Account	
	3.3	Preparation of Profit & Loss Appropriation Account,	
	3.4	Preparation of Balance Sheet under Company Act 2013.	
<b>4.0</b>		<b>Redemption of Debentures</b>	<b>12</b>
	4.1	Meaning and Definition of Debenture	
	4.2	Classification of Debentures	
	4.3	Methods of Redemption of Debentures	
	4.4	Practical Problems on Redemption of Debentures (Sinking Fund Method only)	
<b>5.0</b>		<b>Profit Prior to Incorporation</b>	<b>12</b>
	5.1	Meaning of Profit Prior to Incorporation	
	5.2	Allocation of Expenses and Incomes between pre and post period	
	5.3	Finding Profit or Loss.	
	5.4	Practical Problems on Above	
		<b>TOTAL</b>	<b>60</b>

### Reference Books:

1. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
2. Modern Accountancy – Hanif & Mukarjee – McGraw Hill Education
3. A New Approach to Accountancy – H.R. Kotalwar – Discovery Publishers
4. Advanced Accountancy – Jain & Narang – Kalyani Publishers

### 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 Teerth Marathwada University, Nanded**

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

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: - Cost Accounting-I**

**Discipline Specific Core (DSC) (Major)**

**Course Code: CCOMCT1202**

<b>Course prerequisites:</b>	Basic knowledge of financial accounting, Black board, E- Material, Books etc
<b>Course Objectives</b>	1.To make the students be acquainted with Cost accounting and Unit Costing
	2.To make the students be acquainted with material Costing
	3.To make the students be acquainted with Labour Costing
	4.To make the students be acquainted with Overhead Costing
<b>Course Outcomes</b>	CO1: Recall and describe concepts of Cost Accounting.
	CO2: Apply Unit Costing or Single Output Costing
	CO3: Analyze Material, Labour and Overhead Costing.
	CO4: Evaluate Material, Labour and Overhead Costing.
	CO5: Create Cost Statements and Tenders.

**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)			
<b>04</b>	--	<b>60</b>	--	<b>10</b>	<b>10</b>	<b>20</b>	<b>80</b>	--	<b>100</b>

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Cost Accounting</b>	<b>10</b>
	1.1	Meaning, Definition, Nature, Scope Objectives of Cost Accounting	
	1.2	Concept of Cost, Elements of Cost & Cost Classification,	
	1.3	Methods & Techniques of Costing	
	1.4	Advantages and Limitation of Cost Accounting	
<b>2.0</b>		<b>Unit Costing or Single Output Costing:</b>	<b>10</b>
	2.1	Meaning of Unit Costing or Single Output Costing,	
	2.2	Application of Unit Costing in Industries, Treatment of Stock of Raw Material, WIP, Finished Goods	

	2.3	Cost Sheet or Statement of Cost, Numerical Problems on Cost Sheet or Statement of Cost	
	2.4	Tender or Estimated Cost Sheet, Numerical Problems on Cost Sheet Plus Tender	
<b>3.0</b>		<b>Material Costing</b>	<b>10</b>
	3.1	Concept, Objectives, Need, Essentials of Material Cost Control, Proper Purchase Procedures.	
	3.2	Methods of Pricing of Material Issues- FIFO, LIFO, Simple Average Price, Weighted Average Price & Standard Price Numerical Problems	
	3.3	Inventory Management- Fixation of Stock Levels-Minimum Level, Maximum Level, Reorder Level, Numerical Problems	
	3.4	Economic Order Quantity, ABC Analysis, Numerical Problems	
<b>4.0</b>		<b>Labour Costing</b>	<b>15</b>
	4.1	Accounting and Control of labour cost. Methods of Time keeping and time booking.	
	4.2	Concept and treatment of idle time, over time, labour turnover and fringe benefits.	
	4.3	Methods of wage payment and the Incentive schemes.	
	4.4	Incentive schemes - Halsey, Rowan, Taylor's Differential Piece Wage.	
<b>5.0</b>		<b>Overhead Costing</b>	<b>15</b>
	5.1	Meaning & Definition of Overheads, Importance of Overhead, Classifications of Overheads	
	5.2	Various Methods of Determination of Overhead Rate	
	5.3	Machine Hour Rate- A Method of Determination of Overhead Rate	
	5.4	Practical Problems on Machine Hour Rate	
		<b>TOTAL</b>	<b>60</b>

#### Reference Books:

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Cost and Management Accounting- Dr H S Patange, Chandralok Publication, Kanpur.
7. Cost Accounting- Dr. Maroti Kachave, Dr. Sambhaji Jadhav, Prof. Shrawan Bansode- Aruna Publication Latur
8. Practical Costing- Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti

#### 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 Teerth Marathwada University, Nanded**

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

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Direct Taxes Law & Practice - I**

**Discipline Specific Minor (DSM)**

**Course Code: CCOMMT1201**

<b>Course prerequisites:</b>	Basic knowledge of financial accounting and Economics , Black board, E- Material, Books etc
<b>Course Objectives</b>	1.To make the students be acquainted with Basics Concepts of Direct Taxes and Income Tax
	2.To make the students be acquainted with Computation of Income from Salaries
	3.To make the students be acquainted with Computation of Income from House Property
	4.To make the students be acquainted with Computation of Income Business/Profession
<b>Course Outcomes</b>	CO1: Recall and explain key tax terms and concepts under the Income Tax Act.
	CO2: Apply provisions of exemptions, deductions, and tax computation to real-life cases.
	CO3: Analyze the differences in treatment of income from salary, house property, and business.
	CO4: Evaluate tax planning strategies for individuals based on income sources and exemptions.
	CO5: Create complete tax files and computation sheets for various taxpayers.

**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)			
<b>04</b>	--	<b>60</b>	--	<b>10</b>	<b>10</b>	<b>20</b>	<b>80</b>	--	<b>100</b>

**Course Contents**

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction &amp; Basic Concepts</b>	<b>09</b>
	<b>1.1</b>	Direct Taxes :Meaning and Features ,	
	<b>1.2</b>	Brief History of Income Tax Act 1961,	
	<b>1.3</b>	Income, Person, Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income	
	<b>1.4</b>	Residential Status, Agriculture Income	

<b>2.0</b>		<b>Exempted Incomes</b>	<b>10</b>
	2.1	Exempted Incomes under section 10	
	2.2	Agriculture Income, the commuted value of the pension earned by an individual	
	2.3	Any amount received by an individual through a coparcener from an HUF, Income received by partners of a firm, as shared between them	
	2.4	Compensation paid to workers due to relocation	
<b>3.0</b>		<b>Income from Salaries</b>	<b>14</b>
	3.1	Meaning of Salary, Allowances,	
	3.2	Perquisites, Valuation of Perquisites, Provident Fund	
	3.3	Deductions under section 16	
	3.4	Practical Problems on Computation of Taxable Income from Salaries	
<b>4.0</b>		<b>Income from House Property</b>	<b>14</b>
	4.1	Basis of Charge	
	4.2	Computation of Annual Value of a House Property	
	4.3	Deductions u/s 24	
	4.4	Practical Problems on Computation of Taxable Income from House Property	
<b>5.0</b>		<b>Income from Business or Profession</b>	<b>13</b>
	5.1	Meaning of Business and Profession	
	5.2	Profits & Gains of Business or Profession (Sec.28)	
	5.3	Deductions expressly allowed under section 30 to 37	
	5.4	Practical Problems on Computation of Taxable Income from Business or Profession	
		<b>TOTAL</b>	<b>60</b>

**Reference Books:**

1. Student's Guide to Income Tax – Singhanian & Singhanian – Taxmann
  2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
  3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan Publication, Agra
- 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 Teerth Marathwada University, Nanded

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

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Business Management- I

Discipline Specific Minor (DSM)

Course Code: CCOMMT1202

<b>Course prerequisites:</b>	Basic knowledge of financial accounting and Economics , Black board, E- Material, Books etc
<b>Course Objectives</b>	1. To make the students be acquainted with the principles of management and its functions.
	2. To make the students be acquainted with the importance of Planning and decision making as well as organizing and staffing.
	3. To make the students be acquainted with the Directing, Controlling and Personnel Management
<b>Course Outcomes</b>	CO1: Recall and explain theories of management and core managerial functions.
	CO2: Apply planning, decision-making, organizing, and staffing techniques in practical situations.
	CO3: Analyze how directing and controlling influence organizational effectiveness.
	CO4: Evaluate managerial roles and leadership styles in different business environments.
	CO5: Create basic management plans and strategies for business operations.

#### 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)			
<b>04</b>	--	<b>60</b>	--	<b>10</b>	<b>10</b>	<b>20</b>	<b>80</b>	--	<b>100</b>

#### Course Content

Module No.	Unit No	Topic	Teaching Hours
<b>0.1</b>		<b>INTRODUCTION TO MANAGEMENT</b>	12
	1.1	Historical Development of Management, Meaning, Definition of Business Management	
	1.2	Feature and Scope of Business Management,	
	1.3	Management Thoughts-Classical Approach, Neo Classical, Modern approach,	

	1.4	Role of Manager and Managerial Skills.	
<b>0.2</b>		<b>MANAGERIAL PLANNING &amp; DECISION MAKING</b>	
	2.1	<b>Planning</b> – Meaning, Definition & Nature of Planning	12
	2.2	Importance of Planning, Effective Planning Process	
	2.3	<b>Decision Making</b> - Definition and Features, Process of Decision Making.	
	2.4	Importance of Decision Making	
<b>0.3</b>		<b>ORGANIZING &amp; STAFFING</b>	
	3.1	<b>Organizing</b> - Definition , Nature, Importance of Organization,	12
	3.2	Principles & Classification of Organization	
	3.3	<b>Staffing</b> , Definition, Nature ,Need	
	3.4	Importance, Steps in Staffing	
<b>0.4</b>		<b>DIRECTING &amp; CONTROLLING</b>	
	4.1	<b>Directing</b> - Meaning, Definition, Principles of Directing	12
	4.2	Importance & Techniques of Directing	
	4.3	<b>Controlling</b> - Definition and Characteristics	
	4.4	Importance of Controlling, Steps in Control Process	
<b>5.0</b>		<b>PERSONNEL MANAGEMENT</b>	
	5.1	Meaning, Definition and Concept	12
	5.2	Nature of Personnel Management	
	5.3	Role of Personnel Management	
	5.4	Functions of Personnel Management	
		Total	60

### Reference Book

- T. Ramasamy – Principles of Management- Himalaya Publishing House
- R. N. Gupta- Principles of Management- Sultan Chand and Sons
- P. Subbarao- Principles of Management-Himalaya Publishing House.
- Dr. H.S. Patange, Dr. M. S. Ashtekar, Dr. R. N. Gilda – Business Management – Prabhakar Publication, Latur
- Govindrajan & Natrajan Principles of Management PHI Learning

### 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: 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 Teerth Marathwada University, Nanded

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

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Business Entrepreneurship- I

Discipline Specific Minor (DSM)

Course Code: CCOMMT1203

<b>Course prerequisites:</b>	students are expected to have foundational knowledge in the following areas: Marketing, Accounting, Finance, Business Administration. Additionally, strong communication skills and critical thinking abilities are essential.
<b>Course Objectives</b>	1. To Develop an entrepreneurial mindset among students.
	2. To Encourage students to consider self-employment as a viable and dignified career option.
	3. To Help students appreciate the dynamic changes taking place in the economy
	4. To Acquaint students with the role of entrepreneurship in national growth and economic development.
<b>Course Outcomes</b>	CO1: Recall and explain entrepreneurship concepts, traits, and types of ventures.
	CO2: Apply opportunity identification, risk-taking, and leadership to new venture creation.
	CO3: Analyze financial and strategic challenges faced by entrepreneurs.
	CO4: Evaluate government incentives, tax benefits, and business plans.
	CO5: Create a structured business plan with marketing, finance, and legal components.

#### 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		<b>Entrepreneurship: Concept and Functions</b>	10
	1.1	Concept of Entrepreneur	
	1.2	Definitions of an entrepreneur	
	1.3	Entrepreneur versus entrepreneurship	
	1.4	Functions of an Entrepreneur	
2.0		<b>Entrepreneurial Mindset – Innovation and Creativity</b>	10

	2.1	Entrepreneurial Venture Initiation: Sensing Entrepreneurial Opportunities, Environment Scanning, Market Assessment	
	2.1	Assessment of Business Opportunities: Identification of Entrepreneurial Opportunities, Selection of an Enterprise	
	2.2	Creativity, Risk Taking, Leadership, Communication and Influencing Ability	
	2.3	Developing Effective Business Plan	
<b>3.0</b>		<b>Challenges of Entrepreneurial Venture</b>	<b>10</b>
	3.1	Strategic Planning for Emerging Ventur	
	3.2	Entrepreneurial Opportunities in Contemporary Business Environment.	
	3.3	Financial and Non-Financial - Resource Assessment.	
	3.4	Fixed and Working Capital Requirement.	
<b>4.0</b>		<b>The Business Plan</b>	<b>15</b>
	4.1	Nature and scope of Business plan, Writing Business Plan	
	4.2	Evaluating Business plans, Using and implementing business plans.	
	4.3	Marketing plan	
	4.4	Financial plan and the organizational plan,	
<b>5.0</b>		<b>Legal Aspects</b>	<b>15</b>
	5.1	Registration Formalities	
	5.2	IPR Incentives and Subsidies-	
	5.3	Need for Incentives and Subsidies	
	5.4	Tax benefits.	
		<b>TOTAL</b>	<b>60</b>

#### Reference Books:

- 01) Entrepreneurship: - by Robert D. Hisrich, Michael P. Peters, and Dean A. Shepherd.
- 02) Entrepreneurship Development: - by S.S. Khanka.
- 03) Legal Aspects of Business: -by Akhileshwar Pathak.
- 04) Entrepreneurial Finance:-by J. Chris Leach and Ronald W. Melicher.

#### 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 Teerth Marathwada University, Nanded

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

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Financial Literacy-I

(Generic/Open Elective)

#### Course Code: CCOMGE1201

<b>Course prerequisites:</b>	Basic knowledge of finance, Classroom, online platform, Case studies, Group discussion, Seminar & field work, E-materials, Books etc..
<b>Course Objectives</b>	1.To create awareness in student about the need for possessing financial literacy education.
	2.To. prepare financial plan and budget and manage personal finances etc.
	3.To describe the importance of financial literacy and list out the institutions providing financial services.
	4.To make help the students to avail, and manage services offered by banks and post offices
<b>Course Outcomes</b>	CO1: Recall and explain financial concepts such as income, budgeting, savings, and debt management.
	CO2: Apply budgeting and saving strategies for different financial goals.
	CO3: Analyze various types of loans, insurance schemes, and investment options.
	CO4: Evaluate financial decisions in terms of risk, return, and long-term impact.
	CO5: Create a personal financial plan incorporating budgeting, saving, and investment.

#### 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
<b>1.0</b>		<b>Introduction to Financial Literacy</b>	<b>08</b>
	1.1	Financial Literacy- Meaning, Importance and Scope.	
	1.2	Concept of Income, Expenses and Budgeting	
	1.3	Saving: - Short Term, Medium Term, and Long Term	
<b>2.0</b>		<b>Credit and Debt Management</b>	<b>07</b>

	2.1	Basic Rules to Budgeting and Money Management	
	2.2	Personal Finance, Borrow within a limit	
	2.3	Debt Management	
<b>3.0</b>		<b>Commercial Banking</b>	<b>08</b>
	3.1	Commercial Bank: Importance and Functions of Commercial Bank	
	3.2	Introduction to loans, Qualify for a loan. Types of loans, repayments, Monthly payment formula	
	3.3	Deposit and Saving Schemes	
<b>4.0</b>		<b>Insurance, Investment and Pensions.</b>	<b>07</b>
	4.1	Insurance: - Meaning and Types: Life, Vehicle, Health, General	
	4.2	Investment: - Equity, Mutual Funds, Post office schemes.	
	4.3	Fraud protection and Grievance Redressal	
		<b>TOTAL</b>	<b>30</b>

**Reference Books:**

1. NATIONAL INSTITUTE OF SECURITIES MARKETS – “Financial Literacy for people newly inducted into the Financial System” –RBI; – December 2015.
2. Prof. (Dr.) Amit Kumar Singh “Taxmann's Financial Literacy” Taxman Publication, March 2023.
3. Dr. Rajni & Dr. Abhishek Kumar Singh “FINANCIAL LITERACY” JSR PUBLISHING HOUSE, 1 January 2022.
4. Dr. T. S. Kavitha Dr. P. Savitha Dr. B. Vidya Ms. & N. Ramalakshmi
5. “An Introduction to Commercial Banking” Notion Press, 19 January 2023.
6. M. Y. Khan, ‘Financial Services’, McGraw Hill
7. Marchant Banking, NISM, Taxman
8. Financial Market and Services – E-Gordon & K. Natrajan, Himalaya Publication
9. Aswath Damodaran, Investment Valuation : Tool and Techniques for determining the value of any asset.
10. ‘Financial Services’, Anbarasu Joseph D, Boominathan VK, Mohan Man, Gnanaraj G., Sultan Chand & Sons, Delhi

**Continuous Assessment (CA):**

- 01) 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.
- 02) Assignment/ Tutorial: At least 02 assignments for 05 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 2 Credit Course):**

- 01) Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
- 02) Attempt any 3 questions (from 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
- 03) The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

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

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Tourism Marketing-I

(Generic/Open Elective)

#### Course Code: CCOMGE1202

<b>Course prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
<b>Course Objectives</b>	1. To Provide Basic Knowledge of various Modes of Transport.
	2. To Enable Practical Knowledge Regarding Ticketing and E- Ticketing.
	3. To Enable to Opportunity's in Transport Industry.
	4. To Appreciate the Various Contexts about Tourism.
<b>Course Outcomes</b>	CO1: Recall and explain concepts of transport, ticketing, accommodation, and travel documentation.
	CO2: Apply marketing principles to develop tourism packages.
	CO3: Analyze the processes involved in travel formalities like visa, customs, and baggage rules.
	CO4: Evaluate the performance of travel agencies and their customer service strategies.
	CO5: Create a complete travel itinerary and promotional plan for a tourism business.

#### 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
<b>1.0</b>		<b>Models of Transport</b>	08
	1.1	Introduction and meaning and functions of Transport	
	1.2	Importance of Transport	
	1.3	Models of transport	
<b>2.0</b>		<b>Ticketing and Accommodation</b>	10
	2.1	Types of Ticket windows	

	2.2	IRCTC, Red Bus	
	2.3	Types of accommodation	
<b>3.0</b>		<b>Travel Agent &amp; Agency</b>	07
	3.1	Functions of travel agency & Agent	
	3.2	Income source of travel Agency	
	3.3	Travel Insurance	
<b>4.0</b>		<b>Travel Formalities</b>	05
	4.1	Passport & Visa	
	4.2	Custom Duty	
	4.3	Baggage & Luggage	
		<b>TOTAL</b>	<b>30</b>

### **Reference Books:**

1. Tourism development – A.K.Bhatia
2. Successful tourism Management- Pran Math Seth

### **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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Principles of Advertising & Salesmanship-I**  
(Generic/Open Elective)

**Course Code: CCOMGE1203**

<b>Course Prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
<b>Course Objectives:</b>	1. To make the students be acquainted with Advertising & Salesmanship. 2. To make the students be acquainted with the Technique of Earning Source through Advertising & Salesmanship. 3. To make the students be acquainted with an Idea About how to trade and sale the product. 4. To make the students be acquainted with the Effective salesmanship Skills & Business growth. 5. To understand the need of the art of Salesmanship and Advertising.
<b>Course Outcomes:</b>	CO1: Recall and explain the structure and functions of advertising and sales departments. CO2: Apply advertising principles to design effective sales strategies and reports. CO3: Analyze the roles of salespersons and advertising agencies in business promotion. CO4: Evaluate the impact of advertising campaigns and client-agency relationships. CO5: Create an advertisement plan including media selection, message design, and budgeting.

**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		<b>Introduction to Sales Organisation</b>	08
	1.1	Introduction, Meaning & Methods of Sales	
	1.2	Selling through own organization or Agents	
	1.3	Organization of sales department, sales routine, other departments	
	1.4	Sales reports, its analysis and utility,	

<b>2.0</b>		<b>Preparation of Advertisement</b>	<b>07</b>
	<b>2.1</b>	Meaning & Definition of Advertisement	
	<b>2.2</b>	Characteristics, Functions & Classification of Advertisement	
	<b>2.3</b>	Organization of Advertising department	
<b>3.0</b>		<b>Selection of Salesman:</b>	<b>07</b>
	<b>3.1</b>	Introduction, Meaning & role of Salesman	
	<b>3.2</b>	Methods of selection, The Art of Salesmanship	
	<b>3.3</b>	Training & Remuneration of Salesman	
<b>4.0</b>		<b>Advertising Agency and Clients</b>	<b>08</b>
	<b>4.1</b>	Agency- Need, organization, evolution,	
	<b>4.2</b>	Obtaining business, benefit and cost to advertisers	
	<b>4.3</b>	Relation with clients. Departments	
	<b>4.4</b>	Creation of advertising materials, media	
<b>Total</b>			<b>30</b>

#### **Reference Books:**

1. Dawar S.R. -Salesmanship and Advertisement, S.Chand
2. Cummins. J-Sales Promotion-Prentice Hall India

#### **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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

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

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Business Communication Skills-I

(Vocational & Skill Course-VSC Relating to Major)

#### Course Code: CCOMVC1201

<b>Course prerequisites:</b>	Basic knowledge of Communication, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives</b>	1. To introduce students to the key concepts of business communication.
	2. To enable students to comprehend the communication process.
	3. To equip students with the skills to effectively communicate both verbally and non-verbally.
	4. To familiarize students with emerging trends in business communication.
<b>Course Outcomes</b>	CO1: Recall and explain business communication processes, 7 Cs, and barriers to communication.
	CO2: Apply communication skills in business contexts like group discussions and speeches.
	CO3: Analyze various communication modes, including digital, verbal, and non-verbal channels.
	CO4: Evaluate the role of modern communication tools such as chatbots and virtual meetings.
	CO5: Create professional business documents and presentations tailored to specific audiences.

#### 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
<b>1.0</b>		<b>Introduction to Business Communication</b>	08
	1.1	Meaning and Definition of Business Communication	
	1.2	Importance & Scope of Communication in Business	
	1.3	7 Cs of Business Communication	
	1.4	Hurdles in Business Communication	
<b>2.0</b>		<b>Business Communication Process</b>	09
	2.1	Communication Process Model	
	2.2	Communication Channels	

	2.3	Principles of Effective Business Communication	
	2.4	Listening Skills in Business Communication	
<b>3.0</b>		<b>Verbal &amp; Non-Verbal Communication</b>	07
	3.1	Meaning & Definition	
	3.2	Advantages & Disadvantages	
	3.3	Difference between Verbal & Non-Verbal Communication	
	3.4	Preparation for Speech, Group Discussion & Seminar	
<b>4.0</b>		<b>New Trends in Business Communication</b>	06
	4.1	Digital & Cloud based communication	
	4.2	Artificial Intelligence – AI & Chatbots	
	4.3	Video Conferencing & Virtual Meeting	
	4.4	Social media – LinkedIn, Twitter, Instagram, Facebook etc	
		<b>TOTAL</b>	<b>30</b>

### **Reference Books:**

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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

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

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: GST Procedure & Practice -I**  
(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1202**

<b>Course Prerequisites:</b>	Basic knowledge of Direct Tax in India, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	To make the students be acquainted with Meaning of Direct Tax components.
	To make the students be acquainted to involvement of Income Taxa in India.
	To make able the students to compare different Tax structures with economy at large.
	To make able the students to understand the importance of Taxation and its use in practical world.
	To make able the students to apply basic Tax reasoning to solve practical problems.
<b>Course Outcomes:</b>	CO1: Recall and explain GST structure, constitutional provisions, and classification of taxes.
	CO2: Apply GST rules to identify taxable events and compute liabilities.
	CO3: Analyze transactions under supply categories and applicability of CGST, SGST, IGST.
	CO4: Evaluate the impact of exemptions and rates on different goods and services.
	CO5: Create GST invoices and compile returns for a business scenario.

#### 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		<b>Basics of Indirect Tax and GST</b>	07
	1.1	Introduction and Meaning of Tax and Indirect Tax;	
	1.2	Concept of GST and Its need in India;	
	1.3	Evolution of GST in India;	
	1.4	Benefits of GST	
2.0		<b>Constitutional Provisions and Administration under GST</b>	

	2.1	Constitutional Framework of GST;	07
	2.2	Administration under GST;	
	2.3	GST Council;	
	2.4	Rates under GST	
3.0		<b>Classification and Applicability of GST</b>	08
	3.1	Classification of GST	
	3.2	Concept of CGST, SGST and IGST;	
	3.3	Applicability of CGST, SGST and IGST;	
	3.4	Goods and Services exempted from GST.	
4.0		<b>Concept of Supply under GST</b>	08
	4.1	Meaning and Definition of Supply under GST;	
	4.2	Inclusions in Supply;	
	4.3	Exclusion from Supply.	
	4.4	Composite and Mixed Supply.	
		<b>Total</b>	<b>30 Hours</b>

**Note:** The provisions and regulations of GST 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:**

- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey
- ICAI : CA-Intermediate Indirect Tax Study Material

#### **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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



## Swami Ramanand Teerth Marathwada University, Nanded

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

### B.Com. II Year: Semester III (Level 5.0)

#### Subject: Commerce

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

#### Course Title: Stock Market-I

(Vocational & Skill Course-VSC Relating to Major)

#### Course Code: CCOMVC1203

<b>Course prerequisites:</b>	Basic knowledge of stock market, classroom, black boards, E-Materials, Books etc.
<b>Course Objectives</b>	1. To help the students comprehend the Indian Stock Market.
	2. To familiarize students with the regulatory environment governing the stock market, focusing on SEBI, stock exchanges, and the relevant legislation such as the Securities Contract (Regulation) Act, 1956.
	3. To enable students to comprehend the different types of securities and stock market instruments
	4. To equip students with the necessary skills to perform both fundamental and technical analysis of stocks
<b>Course Outcomes</b>	CO1: Recall and explain stock market concepts, history, instruments, and regulatory framework.
	CO2: Apply trading principles in mock environments using demat and online trading procedures.
	CO3: Analyze company financials through fundamental and technical indicators.
	CO4: Evaluate different types of securities and investment options based on risk and returns.
	CO5: Create a diversified investment portfolio suited to specific financial goals.

#### 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

Syllabus of 4-year Multidisciplinary Degree Program in Commerce (B. Com. S Y ) As per NEP 2020

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Stock Market</b>	08
	1.1	Meaning, Definition, Importance of Indian Stock Market	
	1.2	History & Evolution of the Indian Stock Market	
	1.3	Structure of Financial Market in India - Primary and Secondary Market	
<b>2.0</b>		<b>Regulatory Framework &amp; Stock Market Institutions</b>	10
	2.1	Role and Functions of SEBI	
	2.2	Functions of Stock Exchanges (BSE & NSE)	
	2.3	Securities Contract (Regulation) Act, 1956	
<b>3.0</b>		<b>Stock Market Instruments</b>	07
	3.1	Concept & Meaning of Stock Market Instruments	
	3.2	Types of Securities – Equity, Bonds, Debentures, Mutual Funds, ETFs, Initial Public Offerings (IPOs) & FPOs	
	3.3	Online Trading & Demat Accounts Procedure	
<b>4.0</b>		<b>Fundamental &amp; Technical Analysis of Stocks</b>	05
	4.1	Meaning & Importance of Analysis of Stocks	
	4.2	Qualitative Factors: Business Model, Management, Industry Trends	
	4.3	Quantitative Factors: Balance Sheet, P & L Account & Cash Flow Analysis	
	4.4	Key Financial Ratios: PE Ratio, EPS, ROE, Debt-to-Equity Ratio, Annual Reports & Financial Statements.	
		<b>TOTAL</b>	<b>30</b>

### **Reference Books:**

- 1: "The Intelligent Investor" by Benjamin Graham. ...
- 2: "One Up On Wall Street" by Peter Lynch. ...
- 3: "Think and Grow Rich" by Napoleon Hill.
4. 'Bulls, Bears and Other Beasts' A Story of the Indian Stock Market by: Santosh Nair
5. The Little Book of Stock Market Cycles (Little Books. Big Profits) by: Jeffrey A. Hirsch

### **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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



**Swami Ramanand Teerth Marathwada University, Nanded**

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

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Banking & Insurance-I**  
(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1204**

<b>Course prerequisites:</b>	Basic knowledge of banking transactions, bank operations, banking functions etc.
<b>Course Objectives</b>	1. To enable students, understand the fundamentals of Indian banking System
	2. To make students, understand the different types of banks and their functions.
	3. To enable students to understand different operations of any bank.
	4. To make students, understand the recent technologies in banking.
<b>Course Outcomes</b>	CO1: Recall and explain the structure, evolution, and significance of banking and insurance in India.
	CO2: Apply banking operations like account opening, loan processing, and use of banking technologies.
	CO3: Analyze the roles of RBI, NABARD, and cooperative banks in economic development.
	CO4: Evaluate various banking services and insurance schemes based on customer needs.
	CO5: Create digital banking models integrating KYC, mobile apps, and cybersecurity features.

**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
<b>1.0</b>		<b>Introduction to Indian Banking System</b>	08
	1.1	Introduction, Meaning & Concept, Definition, Nature and Scope of a Banker;	
	1.2	Brief History of Banking and Evolution of Banking in India;	
	1.3	Importance of Banking in Economic Development;	
	1.4	An overview of Banking Regulation Act, 1949- Key provisions	
<b>2.0</b>		<b>Structure of Banking in India</b>	10
	2.1	Reserve Bank of India- Establishment, Role and Functions;	

	2.2	Commercial Banks in India- Public Sector, Private Sector & Foreign Banks, Functions of Commercial Banks;	
	2.3	Indian Co-operative Banking- State Co-operatives, District Co-operatives, Primary Agriculture Co-operative Societies;	
	2.4	Development Banks- NABARD, Functions and Significance in Rural Development	
<b>3.0</b>		<b>Banking Operations (Practical based)</b>	07
	3.1	Types of bank accounts-Savings, Current, Recurring Deposit, Fixed Deposit account;	
	3.2	Different types of Loans- Procedures for Personal Loan, Home Loan, Vehicle Loan, Gold Loan, Agricultural Loan, Business Loan;	
	3.3	Saving Bank account opening procedure- Application format, KYC, Online Account Opening Process, CIBIL;	
	3.4	NEFT, RTGS, Account Statement, Bank Passbook.	
<b>4.0</b>		<b>Modern Banking</b>	05
	4.1	Debit card, Credit card, Point of Sale, Adhar Enabled Banking (AEB);	
	4.2	Automated Teller Machine (ATM), Cash Deposit Machine (CDM)	
	4.3	Mobile Application Based Banking (e.g. YONO, MahaBank etc.)	
	4.4	AI in Banking, Cyber Security in Banking.	
		<b>TOTAL</b>	<b>30</b>

### **Reference Books:**

- 1.Natrajan and Parmeshwaran, Indian Banking System, Revised Edition, S.Chand Publication, New Delhi, 2022
- 2.Bharathi Pathak, Indian Financial System, 6th Edition, Pearson Publication, New Delhi, 2024.
- 3.Principles and Practices of Banking, Indian Institute of Banking & Finance, Macmillan Education, 2023.
- 4.Dr. D. R. S. Bhat, Recent Trends in Insurance, Himalaya Publication House, Mumbai, 2021.
- 5.प्रा. डॉ.मरोती कच्छवे, प्रा. डॉ. रमाकांत घाडगे, डॉ. बालाजी कांबळे- भारतीय बँकिंग व्यवसाय : श्रद्धा पब्लिकेशन, सोलापूर

### **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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Income Tax Procedure & Provisions-I (UGCTPP-V)**

**UGC Vocational Course-Tax Procedure & Practice**

(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1205**

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

<b>Course Prerequisites:</b>	<b>Basic knowledge of Accounting, Classroom, Blackboard, E-materials, Books etc.</b>
<b>Course Objectives:</b>	1. To make the students be acquainted with Income Tax Authority 2. To make the students be acquainted Return Filing and Assessment . 3. To make the students be acquainted with Advance Provisions Of PGBP 4.To make the students be acquainted with Advance provision of Capital Gain
<b>Course Outcomes:</b>	CO1: Recall and explain the structure of Income Tax authorities and return filing provisions. CO2: Apply presumptive taxation, capital gains computation, and advance tax rules. CO3: Analyze audit and accounting requirements under relevant tax sections. CO4: Evaluate the benefits of various exemptions and planning strategies. CO5: Create a personal or business tax file with supporting documentation and computations.

**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		<b>Income Tax Authority</b>	

	<b>1.1</b>	Income Tax Authority as per Income Tax Act, 1961.	<b>06</b>
	<b>1.2</b>	Powers of CBDT, Commissioner and Assessing officer	
	<b>1.3</b>	Power of Survey, Search & seizure	
<b>2.0</b>		<b>Return Filing and Assessment</b>	
	<b>2.1</b>	Filing of Return of Income (ROI)	<b>06</b>
	<b>2.2</b>	Types of Return, PAN, Aadhar, and verification of Return	
	<b>2.3</b>	Assessments Procedure by Department	
<b>3.0</b>		<b>Advance Provision Of PGBP</b>	
	<b>3.1</b>	Maintenance of books of Account u/s 44AA	<b>08</b>
	<b>3.2</b>	Audit of Books of Account U/s 44 AB	
	<b>3.3</b>	Presumptive Taxation u/s 44AD, 44ADA, 44AE	
<b>4.0</b>		<b>Advance provision of Capital Gain</b>	
	<b>4.1</b>	Exemption U/s 54,54B,54,54D,54EC,54F,	<b>10</b>
	<b>4.2</b>	Computation of Capital gain with exemption.	
	<b>4.3</b>	Computation of Tax liability For LTCG and STCG	
		<b>Total</b>	<b>30 Hours</b>

**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:**

1. Dr. Vinod Singhaniya, Dr. Monica Singhaniya, “Student guide to Income Tax”, Taxmann.
2. VP Gaur, DB Narang, Puja Gaur and Rajeev Puri, “Income Tax Law and Practice”, Kalyani Publisher.
3. Dr. HC Mehrotra and Dr. SP Goyal, “Direct Tax Law and Practices”, Kalyani Publishers.
4. 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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

**Effective from Academic Year 2025 – 2026 (As per NEP-2020)**

**Course Title: Exports Finance Regulations (UGCFT-V)**

**UGC Vocational Course-Foreign Trade**

**(Vocational & Skill Course-VSC Relating to Major)**

**Course Code: CCOMVC1206**

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

<b>Course prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Company visit, Boards, Lecture Hall
<b>Course Objectives</b>	1. To acquaint students with the fundamental concepts of export finance and its significance in international trade
	2. To provide knowledge about various payment methods, credit facilities, and financial institutions supporting exports
	3. To familiarize students with risk management techniques
<b>Course Outcomes</b>	CO1: Recall and explain the significance of export finance, credit facilities, and trade policies.
	CO2: Apply FEMA guidelines and pre- and post-shipment finance processes.
	CO3: Analyze risk management tools in export finance like credit insurance and guarantees.
	CO4: Evaluate the effectiveness of government incentives and export support systems.
	CO5: Create a financial strategy plan for an exporting firm.

**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		<b>Unit 1: Fundamentals of Export Finance</b>	8
	1.1	Meaning and Importance of Export Finance	
	1.2	Payment Methods in International Trade	

	<b>1.3</b>	Export Credit Facilities- Pre-Shipment Finance, Post-Shipment Finance, Factoring and Forfaiting in Export Finance	
<b>2.0</b>		<b>Unit 2: Export Regulations and Government Policies</b>	
	<b>2.1</b>	Overview of India's Foreign Trade Policy (FTP)	
	<b>2.2</b>	Foreign Exchange and FEMA Regulations	8
	<b>2.3</b>	Export Incentives and Government Support	
<b>3.0</b>		<b>Unit 3: Risk Management in Export Finance</b>	
	<b>3.1</b>	Types of Risks in Export Business: Financial and Credit Risks Political and Economic Risks, Foreign Exchange Risks	8
	<b>3.2</b>	Risk Mitigation Strategies	
	<b>3.3</b>	Trade Credit Insurance and Guarantees	
<b>4.0</b>		<b>Unit 4: Trends, Challenges, and Sustainability in Export Finance</b>	
	<b>4.1</b>	Emerging Trends in Export Finance, Challenges in Export Finance	6
	<b>4.2</b>	Impact of Global Economic Crises on Export Finance	
	<b>4.3</b>	Environmental, Social, and Governance (ESG) Factors in Export Financing	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

1. Jeevanandam C.- Foreign Exchange & Risk Management -Sultan Chand & Sons
2. P.K. Khurana – Export Management – Galgotia Publishing Company
3. R. Parameswaran & P.N. Sudarsanam – Foreign Exchange and International Finance - S. Chand Publishing
4. Justin Paul & Rajiv Aserkar – “Export-Import Management”- Oxford University Press

**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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Introduction to Tally Prime (UGCCA-V)**

**UGC Vocational Course-Computer Application**

(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1207**

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

<b>Course prerequisites:</b>	Basic knowledge of business accounting, Computer lab with tally software and Internet.
<b>Course Objectives</b>	1. To develop awareness about computerized accounting. 2. To equip the students to acquire both theoretical and practical training in computerized accounting 3. To provide job opportunities in the field of accountancy.
<b>Course Outcomes</b>	CO1: Recall and explain the significance of computerized accounting. CO2: Apply theoretical and practical training in computerized accounting. CO3: Analyze computerized accounting mechanism. CO4: Evaluate traditional and computerized accounting CO5: Create a accounts and Statements through computerized 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 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		<b>Introduction to Computerised Accounting</b>	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		<b>Accounting and Inventory Masters</b>	07

	<b>2.1</b>	Managing Ledger and Groups – Creation, Display and Alteration of Single or Multiple Ledgers and Groups	
	<b>2.2</b>	Stock Items: Creation, Display and Alteration of Single or Multiple Stock Items, Units of Measures : Creation, Display and Alteration of Units of Measures	
	<b>2.3</b>	Stock Groups & Stock Categories: Create, Display, Alter and Delete – Single or Multiple Stock Groups and Stock Categories	
<b>3.0</b>		<b>Accounting and Inventory Vouchers</b>	10
	<b>3.1</b>	Accounting Vouchers – Introduction – Types of Vouchers	
	<b>3.2</b>	Inventory Vouchers – Introduction – Types of Inventory Vouchers	
	<b>3.3</b>	Recording of transactions in Tally: Accounting Voucher and Inventory Voucher Entry using Tally (Journal Entry in Tally)	
<b>4.0</b>		<b>Display and Printing of Report</b>	06
	<b>4.1</b>	Display and Printing of Reports – Day Book, Cash Book, Purchase Register, Sales Register, Journal Register and Ledger Accounts, Statement of Accounts	
	<b>4.2</b>	Display and Printing of Reports – Trial Balance, Profit and Loss Account and Balance Sheet	
	<b>4.3</b>	Backup and Restore, Split Company Data, Import and Export of Data, Rewrite Data, e-mail a report, Uploading the reports.	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

1. Fundamentals of Accounting & Financial Analysis- By Anil Chowdhary (Pearson Education)
2. Accounting Made Easy – By Rajesh Agrawal&R.Shrinivasan (Tata McGraw-Hill)
3. Mastering Tally Erp.9 -Basic Accounts, Invoice, Inventory by Ashok. K. Nandani (BPP Publication)

**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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Customs Duty and GST-I (UGCTPP-VI)**

**UGC Vocational Course-Tax Procedure & Practice**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1201**

(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)

<b>Course Prerequisites:</b>	Basic knowledge of Customs and Provisions of GST framework in India, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To make the students be acquainted with Meaning of Customs components and other Concepts of GST.</li> <li>2. To make the students be acquainted to involvement of Indirect Taxes like Customs and different GST exceptions in India.</li> <li>3. To make able the students to compare different Custom Duties with international borders at large and how GST can be levied under Composition Scheme.</li> <li>4. To make able the students to understand the importance of Customs and its use in practical world as well as Goods and Services fall under Reverse Charge.</li> <li>5. To make able the students to apply basic Custom Duties reasoning to solve the basic understanding of it.</li> </ol>
<b>Course Outcomes:</b>	<p>CO1: Recall and explain customs law, types of duties, and GST composition schemes.</p> <p>CO2: Apply customs valuation and reverse charge provisions to practical import/export situations.</p> <p>CO3: Analyze taxable events and duties under various customs classifications.</p> <p>CO4: Evaluate compliance mechanisms and the suitability of composition schemes.</p> <p>CO5: Create a duty computation chart and GST report for a simulated business case.</p>

**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 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		<b>Introduction of Custom Duty and its Concept</b>	
	1.1	Background and History of Custom Law;	

	1.2	Introduction and Meaning of Custom Duty;	07
	1.3	Relevant Definitions applied to Custom Law;	
	1.4	Import and Export	
2.0		<b>Taxable Events and Types of Duties under Custom Duty</b>	07
	2.1	Imposition of Taxes and Duties under Customs Law;	
	2.2	Taxable Event: Meaning and Scope;	
	2.3	Applicability on Import and Export;	
	2.4	Various Duties under Customs and Types of Duties	
2.0		<b>Composition Scheme under GST</b>	08
	2.1	Overview of Composition Scheme;	
	2.2	Turnover Limit for Composition Scheme;	
	2.3	Conditions for Composition Scheme;	
	2.4	Validity for Composition Scheme.	
3.0		<b>Reverse Charge Mechanism under GST</b>	08
	3.1	Meaning and Definition of Reverse Charge	
	3.2	Goods under Reverse Charge Mechanism;	
	3.3	Services under Reverse Charge Mechanism;	
	3.4	Provisions and Taxability under Reverse Charge Mechanism.	
		<b>Total</b>	<b>30 Hours</b>

**Note:** The provisions and regulations of The Customs Duty Act, 1962 and Goods and Services Tax Act, 2017 as applicable to the Assessment Year at the commencement of the Academic Year shall be studied for the annual and supplementary examination.

**Reference Books:**

- Taxmann : Custom Tariff of India by R.K. Jain
- Himalaya Publishing House : GST and Customs Duty by Dr. R.G. Saha and Dr. Usha Devi N.
- Notion Press : Customs Duty Law & Practice by Dr. Vinod Kumar Adwani
- Taxmann : GST Law & Procedures by Anandaday Misshra
- Taxmann : GST Ready Reckoner by V.S. Datey

**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.
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**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Export Procedures and Documentation (UGCFT-VI)**

**UGC Vocational Course-Foreign Trade**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1202**

(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)

<b>Course prerequisites:</b>	Basic knowledge of international trade and business transactions.
<b>Course Objectives</b>	1. To provide knowledge on export payments, finance, and risk management. 2. To Introduce students to essential export documents. 3. To help students understand the concept and importance of export.
<b>Course Outcomes</b>	CO1: Recall and explain export processes, types of exports, and essential documentation. CO2: Apply export procedures like registration, licensing, and compliance. CO3: Analyze the roles of EPCs, DGFT, and shipping agencies in the export chain. CO4: Evaluate payment mechanisms and risk factors involved in international trade. CO5: Create a complete export documentation file for a sample transaction.

**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		<b>Introduction to Export Business</b>	10
	1.1	Meaning and Importance of Export	
	1.2	Types of Exports	

	<b>1.3</b>	Challenges and Opportunities in Export Business	
<b>2.0</b>		<b>Export Procedures</b>	7
	<b>2.1</b>	Steps in Export Process (Pre-shipment and Post-shipment)	
	<b>2.2</b>	Export Licensing and Registration (IEC, RCMC, GST, etc.)	
	<b>2.3</b>	Role of Export Promotion Councils and DGFT	
<b>3.0</b>		<b>Export Documentation</b>	7
	<b>3.1</b>	Essential Export Documents (Invoice, Packing List, Certificate of Origin, etc.)	
	<b>3.2</b>	Shipping and Logistics Documents (Bill of Lading, Airway Bill, Insurance)	
	<b>3.3</b>	Regulatory and Compliance Documents (Letter of Credit, Customs Clearance, Export Declaration)	
<b>4.0</b>		<b>Payment, Finance, and Risk Management in Export</b>	6
	<b>4.1</b>	Export Payment Methods (Advance Payment, Open Account, Documentary Collection)	
	<b>4.2</b>	Export Finance (Pre-shipment and Post-shipment Finance, EXIM Bank, ECGC)	
	<b>4.3</b>	Risk Management in Export (Currency Risk, Credit Risk, Political Risk)	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

1. Export/Import Procedures and Documentation – By Donna L. Bade (AMACOM, 5th Edition)
2. Export Import: Procedure and Documentation – By Dr. Madhurima Lal & Sultan Ahmad (Sultan Chand & Sons, 1st Edition, 2021)
3. Export Management – By P. K. Khurana (Galgotia Publishing Company)
4. Export: What, Where, and How – By Paras Ram (Anupam Publishers)

**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 02 to 05) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.



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

**B.Com. II Year: Semester III (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

Effective from Academic Year 2025 – 2026 (As per NEP-2020)

**Course Title: Object Oriented Programming Using C++( (UGCCA-VI)**

**UGC Vocational Course-Computer Application**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1203**

(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)

<b>Course prerequisites:</b>	Basic knowledge of C programming.
<b>Course Objectives</b>	1.To learn the fundamental principles of Object-Oriented Programming (OOP), such as encapsulation, inheritance, polymorphism, and abstraction. 2.ToDevelop proficiency in writing C++ programs using classes, objects, constructors, and destructors. 3. To design and implement real-world applications using OOP principles.
<b>Course Outcomes</b>	CO1: Recall and explain OOP concepts, keywords, tokens, and the structure of a C++ program. CO2: Apply class, object, functions, and overloading techniques to solve programming problems. CO3: Analyze the use of inheritance and polymorphism in code optimization. CO4: Evaluate program efficiency and debugging outcomes through exception handling. CO5: Create complete C++ applications using templates, file handling, and modular coding.

**Course Teaching and Evaluation Scheme**

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

**Course Contents**

<b>Module No.</b>	<b>Unit No.</b>	<b>Topic</b>	<b>Teaching Hours</b>
<b>1.0</b>		<b>1. Introduction to OOP</b>	<b>10</b>
	<b>1.1</b>	Object Oriented Programming, Basic Concepts of OOP's, Benefits of OOP's.	
	<b>1.2</b>	Tokens, Keywords, Identifiers, Data Types, Constants, Variables	
	<b>1.3</b>	Structure of C++ Program, Decision Making and Looping	
<b>2.0</b>		<b>Class, object and Operator Overloading</b>	<b>07</b>
	<b>2.1</b>	Control and Looping Statements	

	2.2	Arrays, Pointers, Function, Function Prototype	
	2.3	Inline function, Default arguments, Function overloading ,operator overloading	
3.0		<b>Inheritance and Polymorphism</b>	07
	3.1	Types of Inheritance	
	3.2	Types of Polymorphism	
	3.3	Rules for virtual functions	
4.0		<b>Exception Handling and Templates</b>	06
	4.1	Exception Handling	
	4.2	Templates in CPP	
	4.3	Files and Streams	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

1. Object Oriented Programming With C++ - By E. Balgurusamy
2. Object Oriented Programming in C++ - By YashawantKanetkar
3. C++ Completed Reference- By H. Sheil

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