

**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.

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

**Effective from Academic year 2025 – 2026**

**(As per NEP-2020)**



## 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 IV (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-II

Discipline Specific Core (DSC) (Major)

Course Code: CCOMCT1251

<b>Course prerequisites:</b>	Advanced knowledge of Corporate Accounting, Black Board, projector, -E learnings Resources, Journals, Case Study. Note : As per the guidelines of revised Accounting Standards and Companies Act, 2013.
<b>Course Objectives</b>	1) To help the students to understand the techniques of Amalgamation, Absorption, Reconstruction, and liquidation of the corporate entity.
	2) To provide the student with knowledge of record development in corporate accounting.
	3) To teach them the various requirement of corporate reporting
	4) Widely used in present corporate world.
	5) To help students to gain the conceptual knowledge of the corporate accounting.
<b>Course Outcomes</b>	CO1: Recall and describe concepts of amalgamation, absorption, and reconstruction.
	CO2: Apply accounting treatment for business combinations.
	CO3: Analyze balance sheets of holding and subsidiary companies.
	CO4: Evaluate financial impact of mergers and reconstructions.
	CO5: Create final statements like revised balance sheets and liquidation accounts.

#### Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 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>Amalgamation of Joint Stock Companies</b>	10
	1.1	Introduction, Meaning and Definition of Amalgamation, Characteristics of Amalgamation, Objectives and Causes of Amalgamation of Joint Stock companies,	
	1.2	Purchase Consideration, Methods of Purchase Consideration: Net Payment Method & Net Asset Method.	
	1.3	Opening and Closing entries in the books of Joint Stock Companies and	
	1.4	(Preparation of Balance Sheet After Amalgamation)	

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

<b>2.0</b>		<b>Absorption of Joint Stock Company.</b>	<b>10</b>
	<b>2.1</b>	Introduction, Meaning and Definition of Absorption, Purchase Consideration,	
	<b>2.2</b>	Ledger Accounts in the Books of Absorbed (Dissolved) Company,	
	<b>2.3</b>	Acquisition entries in the books of Absorbing Company,	
	<b>2.4</b>	Balance Sheet after Absorption,	
<b>3.0</b>		<b>Reconstruction of Joint Stock Company.</b>	<b>10</b>
	<b>3.1</b>	Meaning and Need of Reconstruction of Joint Stock Company,	
	<b>3.2</b>	Types of Reconstruction, Objects of Reconstruction,	
	<b>3.3</b>	Forms of Internal Reconstruction,	
	<b>3.4</b>	Accounting entries related to internal reconstruction only & preparation of Revised Balance Sheet.	
<b>4.0</b>		<b>Accounts of Holding Company (with One subsidiary Company Only)</b>	<b>15</b>
	<b>4.1</b>	Meaning of Holding Company and Subsidiary Company, Holding Company Accounts with its only One Subsidiary Company,	
	<b>4.2</b>	Consolidated Balance Sheet, Pre-acquisition and Post-acquisition of Profit	
	<b>4.3</b>	Intercompany Debt and Bills and Debenture, Cost of Control, Minority Interest Joint Stock Company and	
	<b>4.4</b>	Practical Problem on Consolidated Balance Sheet.	
<b>5.0</b>		<b>Liquidation of Joint Stock Company.</b>	<b>15</b>
	<b>5.1</b>	Meaning and Cause of Liquidation of a Joint Stock Company, Modes of Winding Up, Role of Company Liquidator, <b>(Theory)</b> ,	
	<b>5.2</b>	Procedure of liquidation of a Joint Stock Company,	
	<b>5.3</b>	Role of company liquidation,	
	<b>5.4</b>	Accounting Treatment of Voluntary Liquidation of a Joint Stock Company.	
		<b>TOTAL</b>	<b>60</b>

### Reference Books:

- 1) Practical problem in advanced account only S.P Jain and K.L Narang kalyani publishers
- 2) Advanced accounting – J.R Batliso the standard account only publication private Ltd Mumbai.
- 3) Advanced accountancy: R.L Gupta, M Radnaswami sultan chand and sons New Delhi
- 4) A New approach to accountancy: H.R Kotalwar discovery publishers Latur

### 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 IV (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-II**

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

**Course Code: : CCOMCT1252**

<b>Course prerequisites:</b>	Black Board, Financial accounting, projector, -E learnings Resources, journals, case study
<b>Course Objectives</b>	1.To make the students be acquainted with Cost accounting records and cost audit
	2.To make the students be acquainted with Process Costing and Contract Costing
	3.To make the students be acquainted with Operating or Service Costing
	4.To make the students be acquainted with Reconciliation of Cost and Financial Accounts:
<b>Course Outcomes</b>	CO1: Recall and Understand cost accounting records, audit procedures, and process costing.
	CO2: Apply costing methods to job, process, contract, and service industries.
	CO3: Analyze treatment of joint/by-products and reconcile cost & financial accounts.
	CO4: Evaluate profitability and costing efficiency using real-world cases.
	CO5: Create comprehensive cost statements and reconciliation reports.

**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>Cost Accounting Records and Cost Audit</b>	<b>10</b>
	<b>1.1</b>	Cost accounting records and cost audit	
	<b>1.2</b>	Nature and scope of cost audit.	
	<b>1.3</b>	Under company act- cost audit techniques and programs, Cost audit report,	
	<b>1.4</b>	Cost auditor – appointment, rights and responsibilities.	
<b>2.0</b>		<b>Process Costing</b>	<b>10</b>
	<b>2.1</b>	Meaning and Features of Process Costing	

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

	2.1	Treatment of Normal loss. Abnormal loss and Abnormal Gains	
	2.2	Joint Products By – Products and Accounting	
	2.3	Practical Problems on Process Costing	
<b>3.0</b>		<b>Contract and Job Costing</b>	<b>10</b>
	3.1	Meaning and Features of Contract and Job Costing. Job v/s Contract Costing	
	3.2	Treatment of profit on Incomplete Contracts- Credited and Reserve Profit.	
	3.3	Work in Progress and its Valuation, Work Certified and Work Completed but Uncertified	
	3.4	Practical Problems on Preparation of Contract Account and Balance Sheet.	
<b>4.0</b>		<b>Operating or Service Costing</b>	<b>15</b>
	4.1	Meaning and Features of Operating or Service Costing	
	4.2	Service cost units- Single and Compound unit.	
	4.3	Industries where Operating or Service Costing is Used	
	4.4	Practical Problems on Transport Industry and Electricity Generation and Supply Industry	
<b>5.0</b>		<b>Reconciliation of Cost and Financial Accounts</b>	<b>15</b>
	5.1	Meaning of Reconciliation of Cost and Financial Accounts:	
	5.2	Format of Reconciliation Statement, Methods of Reconciliation, Procedure of Reconciliation,	
	5.3	Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts,	
	5.4	Practical Problems on Preparation of Reconciliation Statement	
		<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. Advanced Cost Accounting- Dr. Ashok Kalam, Dr. Maroti Kachave, Aruna Publication Latur.

#### 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 IV (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 - II**

**Discipline Specific Minor (DSM)**

**Course Code: : CCOMMT1251**

<b>Course prerequisites:</b>	Black Board, Financial accounting, projector, -E learnings Resources, journals, case study
<b>Course Objectives</b>	1.To make the students be acquainted with Income from Capital Gains
	2.To make the students be acquainted with Income from Other Sources
	3.To make the students be acquainted with Computation of GTI & TI
	4.To make the students be acquainted with Computation of Tax Liability
<b>Course Outcomes</b>	CO1: Remember & Understand income tax concepts such as capital gains, deductions, and total income.
	CO2: Apply to compute taxable income under different heads and deductions.
	CO3: Analyze income structures to determine applicable exemptions and tax treatments.
	CO4: Evaluate tax liabilities under old and new regimes.
	CO5: Create or Prepare income tax computation and liability statements for individuals.

**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>Income from Capital Gains</b>	<b>10</b>
	<b>1.1</b>	Basis of Charge, Meaning of Capital Asset, Types of Capital Assets, Transfer of Capital Assets,	
	<b>1.2</b>	Short term capital gain and long-term capital gain.	
	<b>1.3</b>	Deductions under section 54, Cost Inflation Index	

	1.4	Practical Problems on Computation of Taxable Income from Capital Gains	
<b>2.0</b>		<b>Income from Other Sources</b>	<b>10</b>
	2.1	Identify Incomes chargeable under the head Income from other sources - section 56	
	2.2	Allowable deduction under section 57	
	2.3	Practical Problems on Computation of Taxable Income from Other Sources	
	2.4	Practical Problems on Computation of Taxable Income from Other Sources	
<b>3.0</b>		<b>Deduction from Gross Total Income</b>	<b>10</b>
	3.1	Meaning of Gross Total Income and Computation	
	3.2	Allowable deduction under section 80C, 80D, 80DD, 80E,80G and 80U	
	3.3	Problems on Deductions	
<b>4.0</b>		<b>Computation of Total Income</b>	<b>15</b>
	4.1	Meaning of Total Income	
	4.2	Computation of GTI and Allowable deduction from GTI of Individuals	
	4.3	Practical Problems on Computation of Total Income of Individuals	
<b>5.0</b>		<b>Computation of Tax Liability</b>	<b>15</b>
	5.1	Tax slab rates as per <b>Old Tax Regime</b>	
	5.2	Tax slab rates as per <b>New Tax Regime</b>	
	5.3	Computation of Tax Liability for Individuals as per Old Tax Regime (below 60 years age only )	
	5.4	Computation of Tax Liability for Individuals as per New Tax Regime	
		<b>TOTAL</b>	<b>60</b>

### Reference Books:

1. Student's Guide to Income Tax – Singhania & Singhania – 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 IV (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 - II

Discipline Specific Minor (DSM)

Course Code: CCOMMT1252

<b>Course prerequisites:</b>	Black Board, Financial accounting, projector, -E learnings Resources, journals, case study
<b>Course Objectives</b>	1. To understand the different theories of Management
	2. To make students acquainted with performance appraisal, training and development process
	3. To Study the recent trends of Management
<b>Course Outcomes</b>	CO1: Remember & understand key theories, and trends in modern management. (Remember + Understand)
	CO2: Apply training, development, and performance appraisal techniques.
	CO3: Analyze leadership styles, succession planning, and appraisal systems.
	CO4: Evaluate the effectiveness of management strategies in current scenarios.
	CO5: Create or Develop strategies for managing international and digital business environments.

#### 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>MANAGEMENT THINKERS AND THEORIES</b>	<b>12</b>
	<b>1.1</b>	F. W. Taylor, Henry Fayol,	
	<b>1.2</b>	Peter Drucker, Abraham Maslow	
	<b>1.3</b>	Hertzberg Theory	
	<b>1.4</b>	McClelland Theory for Need	

<b>2.0</b>		<b>TRAINING AND DEVELOPMENT</b>	<b>12</b>
	2.1	<b>Training-</b> Meaning, Nature of Training	
	2.2	Types & Importance of Training	
	2.3	<b>Development</b> – Meaning & Objectives, Process.	
	2.4	Succession Planning ,Difference between Training and Development	
<b>3.0</b>		<b>PERFORMANCE APPRAISAL</b>	<b>12</b>
	3.1	Meaning and Definition	
	3.2	Need & Process of Performance Appraisal	
	3.3	Purpose & Methods of Performance Appraisal	
	3.4	Advantage of Performance Appraisal	
<b>4.0</b>		<b>RECENT TRENDS IN MANAGEMENT</b>	<b>12</b>
	4.1	TQM	
	4.2	Six Sigma, Quality Circle	
	4.3	Digital Transformation , AI and Automation	
	4.4	MIS, Bench Marking	
<b>5.0</b>		<b>INTERNATIONAL BUSINESS MANAGEMENT</b>	<b>12</b>
	5.1	Meaning, Characteristics of International Company,	
	5.2	Modes of entry	
	5.3	Factors behind growth of International Business	
	5.4	SAARC, NAFTA, ASEAN.	
		<b>TOTAL</b>	<b>60</b>

### 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
- Dr B B Lakshete, Management & Motivation Thinkers, Vallari Publication, Pune.
- 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 IV (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-II

Discipline Specific Minor (DSM)

Course Code: CCOMMT1253

<b>Course prerequisites:</b>	Basic Knowledge of Entrepreneurship with terms like business, trade, profit, investment, market, Understanding different types of business ownership.
<b>Course Objectives</b>	1.To orient learners towards entrepreneurship as a viable career option while fostering creative thinking and behavior.
	2.To introduce students to fundamental entrepreneurial concepts and build a solid theoretical foundation in entrepreneurship.
	3.To cultivate entrepreneurial qualities and skills among students, motivating them to pursue entrepreneurial ventures.
<b>Course Outcomes</b>	CO1: Remember & Understand new dimensions of entrepreneurship and sector-specific roles.
	CO2: Apply concepts of startup ecosystems, MSME processes, and incubation support.
	CO3: Analyze successful entrepreneurs' journeys and sector-based challenges.
	CO4: Evaluate the role of entrepreneurship in rural and agro-economic development.
	CO5: Design or create basic project reports and business plans.

#### 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>New Dimensions of Entrepreneurship</b>	<b>10</b>
	1.1	Start-up- Mobilizing resources for Start-up, steps for start up	
	1.2	Stand up- Concept and Importance	
	1.3	Make in India- Concept and Importance	
	1.4	Incubation Centre- Concept and Importance	
<b>2.0</b>		<b>Entrepreneurship in Different Sector</b>	<b>10</b>
	2.1	A) Rural Entrepreneurship- Concept.	

	2.1	Importance of Rural Entrepreneurship, Problems of Rural Entrepreneurship	
	2.2	B) Agro Entrepreneurship- Concept of Agro Entrepreneurship.	
	2.3	Need of Agro Entrepreneurship, Obstacles in Agro Entrepreneurship	
<b>3.0</b>		<b>MSME- Micro, Small and Medium Enterprises</b>	<b>10</b>
	3.1	Definition, Meaning, Importance and Characteristics of MSME.	
	3.2	Advantage of MSME.	
	3.3	Steps involved in the formation of MSME	
	3.4	MSME Role in Economic Development.	
<b>4.0</b>		<b>Lessons from Successful Entrepreneurs</b>	<b>15</b>
	4.1	JRD Tata- Tata Group.	
	4.2	Dhirubhai Ambani- Reliance Industries.	
	4.3	N. R. Narayana Murthy- Infosys.	
	4.4	Anand Mahindra- Mahindra and Mahindra	
<b>5.0</b>		<b>Project Management and Project Report</b>	<b>15</b>
	5.1	A) Project Management- Meaning and concept of project, Importance	
	5.2	Stages of Project management	
	5.3	B) Report Writing- Meaning of project report	
	5.4	Contents of Project report	
		<b>TOTAL</b>	<b>60</b>

#### Reference Books:

- 01) Entrepreneurship: - by Dr. Vandana Jain, Publisher: Singhal Publications.
- 02) Project Management: - by Vicky Billingham, Viva Books.
- 03) The Innovator's Dilemma by Clayton M. Christensen, Harvard Business Review Press; Reprint edition (1 January 2013) Penguin.
- 04) Rural Entrepreneurship in India: - by E. G. Krishnan.
- 05) Agro-Entrepreneurship: - by P. S. Tripathi.
- 06) MSME Schemes Booklet (Ministry of MSME)

#### 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 : Preparation of Project report of- Example: - Grocery mall, Supply Chain Management, Retail stores, Hotel, Beauty Parlor and dairy farming and any other relevant industry. The subject teacher will evaluate the project based on a comprehensive rubric, allocating a total of 10 marks

#### 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 IV (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-II

(Generic/Open Elective)

#### Course Code: CCOMGE1251

<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 develop an understanding of financial literacy and its significance in person and professional life
	2. To enhance awareness of investment options, taxation and digital transactions
	3. To educate students about financial frauds, consumer protection.
<b>Course Outcomes</b>	CO1: Remember and Understand digital banking, taxation basics, and financial safety.
	CO2: Apply online tools for transactions, tax planning, and investment.
	CO3: Analyze financial fraud cases and consumer protection frameworks.
	CO4: Evaluate financial instruments and institutional roles in the financial market.
	CO5: Create a personal financial plan with investment and tax-saving strategies.

#### 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>Banking and Digital Transactions</b>	08
	1.1	Concept and application of debit cards, credit cards	
	1.2	ATMs, Net banking, UPI payments, wallets	
	1.3	Cyber security in Digital Transactions	
2.0		<b>Taxation and Financial Planning</b>	07
	2.1	Basics of Income tax.	

	2.2	Income tax Filing and Tax saving Instruments (80C, 80D, 80G)	
	2.3	Tax planning for Individuals.	
<b>3.0</b>		<b>Financial Frauds and Consumer Protection</b>	<b>08</b>
	3.1	Common Financial Frauds, Cybersecurity Measures for safe transactions	
	3.2	Consumer rights and legal protection	
	3.3	Role of RBI, SEBI, IRDAI in consumer protection	
<b>4.0</b>		<b>Financial Market and Institutions</b>	<b>07</b>
	4.1	Meaning, structure and role of financial markets	
	4.2	Functions of SEBI, RBI and other regulatory institutions	
	4.3	Stock Market Basics and trading Mechanism	
		<b>TOTAL</b>	<b>30</b>

### Reference Books:

- 1) Indian Institute of Banking & Finance (IIBF). *Principles and Practice of Banking*
- 2) Dr. H.C Mehrotra and Dr. S.P Goyal, *Income Tax Law & Accounts*, Sahitya Bhavan Publications
- 3) Vasant Desai *Indian Financial System and Development*, Himalaya Publications House, Delhi.
- 4) H.R. Machiraju: *Financial Systems and Development*, Vikas Publications Housing, Pvt, Ltd
- 5) *Principles of Banking: Indian Institute of Banking & Finance*, Mc.Millin.
- 6) V.A. Avadhani: *Marketing of Financial Services*, Himalaya Publications House, Delhi.
- 7) RBI, SEBI, IRDAI Publications & Websites
- 8) *Legal Framework and Consumer protection Act*
- 9) *Modern Banking : Theory and Practice*, Second Edition – D. Muraleedharan- (PHI Learning Pvt. Ltd., Delhi)
- 10) M. Y. Khan, ‘*Financial Services*’, McGraw Hill
- 11) *Merchant Banking*, NISM, Taxman
- 12) *Financial Market and Services – E-Gordon & K. Natrajan*, Himalaya Publication
- 13) Aswath Damodaran, *Investment Valuation : Tool and Techniques for determining the value*
- 14) ‘*Financial Services*’, Anbarasu Joseph D, Boominathan VK, Mohan Man, Gnanaraj G., Sultan Chand & Sons, 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 IV (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 -II

(Generic/Open Elective)

#### Course Code: CCOMGE1252

<b>Course prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
<b>Course Objectives</b>	1. To Introduce Tourism Industry.
	2. To learn the Technique of Earning Source Through Tourism.
	3. To set an Idea About how to Work as a Tourist Guide.
	4. It helps to Learn the Effective Communication Skill & Personality Development.
<b>Course Outcomes</b>	CO1: Remember and Understand Tourism Industry
	CO2: Apply Knowledge for Tourist Guideship.
	CO3: Analyze Tourist Points for Tourism Industry .
	CO4: Evaluate Tourist Points for Tourism Industry & Tourist Packages.
	CO5: Create a Tourist Packages.

#### Course Teaching and Evaluation Scheme

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

#### Course Contents

Module No.	Unit No.	Topic	Teaching Hours
<b>1.0</b>		<b>Introduction to Tourism Industry</b>	<b>08</b>
	1.1	Introduction and meaning and functions of Tourism	
	1.2	Advantages & Disadvantages of Tourism Industry.	
	1.3	Recent Trends in Tourism Industry.	
<b>2.0</b>		<b>Tour Packages</b>	<b>07</b>
	2.1	Introduction to Tour Packages	
	2.2	Characteristics of Tour Packages	
	2.3	Types of Tour Packages	

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

<b>3.0</b>		<b>Tourist Guide</b>	<b>08</b>
	<b>3.1</b>	Introduction and Role of Tourist Guide	
	<b>3.2</b>	Types Tourist Guide	
	<b>3.3</b>	Income Source of Tourist Guide	
<b>4.0</b>		<b>Personality Development of Tourist Guide</b>	<b>07</b>
	<b>4.1</b>	Introduction and Meaning of Personality	
	<b>4.2</b>	Internal & External Factors of Personality	
	<b>4.3</b>	Communication Skills	
		<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 IV (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-II**

(Generic/Open Elective)

**Course Code: CCOMGE1253**

<b>Course Prerequisites:</b>	Tutorial, E-Material, Projector, Workshop, Private, company visit, Boards, Lecture Hall.
<b>Course Objectives:</b>	1. To understand the need of the art of Salesmanship and Advertising.
	2. To understand the scope of the subject.
	2. To understand the relationship of Salesmanship and Advertising with different sequence of the commercial world.
	3. To acquaint with the principles and practices of Salesmanship and Advertising as an essential part of commercial activities.
	4. To give fundamental knowledge regarding organisation and operation of sales management
5. To include attitudes and values leading to integration of salesman's service with the social system and the commercial world.	
<b>Course Outcomes:</b>	1. CO1: Remember and Understand the art of Salesmanship and Advertising
	2. CO2: Apply Knowledge of Salesmanship and Advertising.
	3. CO3: Analyze types of Salesmanship and Advertising media.
	4. CO4: Evaluate Salesmanship and Advertising media.
	5. CO5: Create a Salesmanship and Advertising Contents

### 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>Retail Selling and Salesman</b>	<b>08</b>

	1.1	Fundamentals of retail selling, sales talk-its technique	
	1.2	Effectiveness-Meeting Customers Objective	
	1.3	Meeting Customers Objection, closing of sale.	
	1.4	Role of Retail seller	
2.0		<b>Publicity and Advertising</b>	07
	2.1	Meaning and Importance of publicity and advertising	
	2.2	Evolution of advertising-functions-salesmanship and advertising	
	2.3	Benefits of advertising, social welfare & truth in advertising.	
	2.4	Challenges in Advertising	
3.0		<b>Market Research</b>	08
	3.1	Meaning, Needs & Importance	
	3.2	Market Research Process	
	3.3	Techniques & Methods	
	3.3	Identification of Target Groups in relation to a product	
4.0		<b>Types of Salesman</b>	07
	4.1	Sales Executive– Indoor and outdoor salesman	
	4.2	Comparison of their duties, responsibilities, Problems of Manufacturers	
	4.3	Wholesalers’ salesman-retail salesman	
	4.4	Speciality salesman-industrial salesman.	
<b>Total</b>			<b>30</b>

### **Reference Books:**

1. Bhatia, T.K., Advertising and Marketing in Rural India, 2ndEdition, Macmillan India Ltd., 2007.
2. Wells, W.D., Burnett, J. and Moriarty, S., Advertising: Principles and Practice, 7th Edition, Pearson, 2007.

### **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 IV (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-II

(Vocational & Skill Course-VSC Relating to Major)

#### Course Code: CCOMVC1251

<b>Course prerequisites:</b>	Basic knowledge of soft skills, Classroom, Blackboard, E-materials, Books etc
<b>Course Objectives</b>	1. To develop a strong understanding of soft skills, their importance, and how they can enhance personal and professional development.
	2. To equip students with the knowledge and skills to communicate effectively in business settings using various communication tools, including modern AI-based tools.
	3. To build public speaking and presentation skills by focusing on overcoming stage fear, effective body language, voice modulation, and using visual aids.
	4. To promote the development of teamwork, leadership, critical thinking, problem-solving, and career skills, including interview preparation and resume writing.
<b>Course Outcomes</b>	CO1: Remember & Understand of soft skills, their importance, and how they can enhance personal and professional development.
	CO2: Apply public speaking and presentation skills by focusing on overcoming stage fear, effective body language, voice modulation, and using visual aids
	CO3: Analyze , leadership, critical thinking, problem-solving, and career skills.
	CO4: Evaluate , leadership, critical thinking, problem-solving, and career skills.
	CO5: Create or prepare business letters and job applications.

#### 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 Soft Skills	08
	1.1	Definition, Importance of Soft Skills	

	1.2	Body Language, Grooming manners and etiquettes	
	1.3	Elements of effective speaking/presentation	
	1.4	Difference between Hard Skills & Soft Skills	
<b>2.0</b>		<b>Business Communication &amp; Modern Tools</b>	08
	2.1	Meaning, Importance & Structure of Business Letter	
	2.2	Qualities of Good Business Letter	
	2.3	Emails & Memos	
	2.4	AI Based Communication – ChatGPT, Grammarly, Speech-to-text Tools	
<b>3.0</b>		<b>Public Speaking &amp; Presentation Skills</b>	07
	3.1	Concept, Definition, Importance of Public Speaking	
	3.2	Overcoming Stage Fear & Building Confidence	
	3.3	Effective use of body language & Voice Modulation	
	3.4	Use Visual Aids- PowerPoint, Canva, Prezi in presentation	
<b>4.0</b>		<b>Teamwork, Leadership &amp; Career Development</b>	07
	4.1	Meaning & Importance of Teamwork in the workplace	
	4.2	Types of Leadership Styles & their Impact, Qualities of Good Leader	
	4.3	Developing Critical Thinking & Problem-Solving Abilities	
	4.4	Mock Interview & Resume Writing Techniques	
		<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 Teertha Marathwada University, Nanded

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

## B.Com. II Year : Semester IV (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-II**

**Course Code: CCOMVC1252**

<b>Course Prerequisites:</b>	Basic knowledge of Direct Tax in India, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students be acquainted with Meaning of Direct Tax components. 2. To make the students be acquainted to evolvement of Income Taxa in India. 3. To make able the students to compare different Tax structures with economy at large. 4. To make able the students to understand the importance of Taxation and its use in practical world. 5. To make able the students to apply basic Tax reasoning to solve practical problems.
<b>Course Outcomes:</b>	CO1: Remember & Understand GST framework, composition scheme, reverse charge, and ITC. CO2: Apply GST rules for computing liabilities and using input tax credit. CO3: Analyze conditions for composition scheme and ITC applicability in dual supplies. CO4: Evaluate GST compliance strategies under different business scenarios. CO5: Create or prepare GST liability statements and ITC reports using case data.

### 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>Charge and Levy and Collection of GST</b>	07
	1.1	Extend and Commencement of GST law;	
	1.2	Levy of GST;	
	1.3	Collection of GST;	
2.0		<b>Composition Scheme</b>	

	<b>2.1</b>	Overview of Composition Scheme;	<b>07</b>
	<b>2.2</b>	Turnover Limit for Composition Scheme;	
	<b>2.3</b>	Conditions for Composition Scheme;	
	<b>2.4</b>	Validity for Composition Scheme.	
<b>3.0</b>		<b>Reverse Charge Mechanism</b>	<b>08</b>
	<b>3.1</b>	Meaning and Definition of Reverse Charge	
	<b>3.2</b>	Goods under Reverse Charge Mechanism;	
	<b>3.3</b>	Services under Reverse Charge Mechanism;	
	<b>3.4</b>	Provisions and Taxability under Reverse Charge Mechanism.	
<b>4.0</b>		<b>Input Tax Credit</b>	<b>08</b>
	<b>4.1</b>	Concept of Input Tax Credit under GST;	
	<b>4.2</b>	Conditions for Input Tax Credit;	
	<b>4.3</b>	Input Tax Credit when Taxable as well as Exempted Supply made.	
	<b>4.4</b>	Utilization of Input Tax Credit	
		<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 AnanddayMisshra
- 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 IV (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-II

(Vocational & Skill Course-VSC Relating to Major)

#### Course Code: CCOMVC1253

<b>Course prerequisites:</b>	Demat Account, E-paper Trading Apps, classroom, black boards, E-Materials, Books etc.
<b>Course Objectives</b>	1. To introduce students to the concept, significance, and types of stock market indices
	2. To equip students with the necessary skills for technical analysis
	3. To provide a comprehensive understanding of the derivatives market
	4. To familiarize students with mutual funds and exchange-traded funds
<b>Course Outcomes</b>	CO1: Recall and explain stock indices, market trends, and trading mechanisms
	CO2: Apply tools of technical analysis such as trend patterns and indicators.
	CO3: Analyze derivatives strategies and risk management in trading.
	CO4: Evaluate performance of mutual funds and ETFs for investment planning.
	CO5: Create or Develop investment portfolios using SIP, lump-sum, and other instruments.

#### 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>Stock Market Indices</b>	08
	<b>1.1</b>	Concept & Importance of Stock Market Indices	
	<b>1.2</b>	Major Indices - Sensex, Nifty 50, Bank Nifty, Sectoral Indices	
	<b>1.3</b>	Factors affecting Stock Market Trends	
	<b>1.4</b>	Importance of Market Sentiment & Volatility	

<b>2.0</b>		<b>Technical Analysis of Stocks</b>	10
	2.1	Meaning & Importance of Technical Analysis	
	2.2	Types of Charts - Line Chart, Bar Chart, Candlestick Chart	
	2.3	Trend Analysis & Patterns - Head & Shoulders, Cup & Handle	
	2.4	Technical Indicators - Moving Averages, RSI, MACD, Bollinger Bands, Support, Resistance & Breakout Strategies.	
<b>3.0</b>		<b>Derivatives Market &amp; Future Trading</b>	07
	3.1	Meaning & Importance of Derivatives	
	3.2	Future & Options Trading, Call & Put Options explained Hedging, Arbitrage & Speculation	
	3.3	Risk Management in Derivatives	
	3.4	Long Term and Short Term Investment	
<b>4.0</b>		<b>Mutual Fund &amp; ETFS</b>	05
	4.1	Meaning & Concept, Importance of Mutual Fund & ETFs	
	4.2	Types of Mutual Funds – Equity, Debt & Hybrid	
	4.3	Benefits and Risks of investment in Mutual Fund	
	4.4	SIP, SWP and Lump sum investment in Mutual Fund	
		<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 IV (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-II  
(Vocational & Skill Course-VSC Relating to Major)**

**Course Code: CCOMVC1254**

<b>Course prerequisites:</b>	Basic knowledge of Insurance, books and study materials, classroom etc.
<b>Course Objectives</b>	1. To enable students, understand the fundamentals of Insurance sector and types of insurance.
	2. To make students, understand the set-up and functions of IRDA.
	3. To enable students to understand different procedures in Insurances.
	4. To make students, understand the recent trends in insurance sector.
<b>Course Outcomes</b>	CO1: Remember and Understand the basics of insurance and the regulatory framework (IRDA).
	CO2: Apply knowledge of insurance procedures for claim processing and policy management.
	CO3: Analyze various life and general insurance products.
	CO4: Evaluate the role of insurance in economic security and digital transformation.
	CO5: Create or Design insurance awareness modules and claim flow processes.

**Course Teaching and Evaluation Scheme**

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Average of Two Tests (Each Test of 05 Marks)	Assignments (Marks 05)	Total (Marks)			
02	--	30	--	05	05	10	40	--	50
Module No.	Unit No.	Topic							Teaching Hours
1.0		<b>Introduction to Insurance</b>							08
	1.1	Introduction, Meaning, Concept, Definitions, Nature and Scope of Insurance;							
	1.2	Significance of insurance for individuals;							
	1.3	Brief history of insurance, Development of insurance sector in India;							
	1.4	Types of Insurance- Life Insurance & General Insurance;							
2.0		<b>Insurance Regulatory and Development Authority (IRDA)</b>							10

	2.1	Establishment, Need and Significance of IRDA;	
	2.2	Duties and Responsibilities of IRDA;	
	2.3	Organizational structure and functions of IRDA;	
	2.4	Key Provisions of Insurance Act, 1938 and Insurance (Amendment) Act, 2021.	
<b>3.0</b>		<b>Insurance Procedures (Practical based)</b>	07
	3.1	Types of Insurance companies- LIC, GIC, New India Assurance etc.	
	3.2	Types of Life Insurance Policies- Individual Health insurance, Term Insurance, Mediclaim, Family policy;	
	3.3	Types of General Insurance Policies- Motor Insurance, Fire insurance, Marine insurance, Property Insurance;	
	3.4	Policy and Claim process- Premium calculations, claim settlements.	
<b>4.0</b>		<b>Recent Trends in Insurance Sector</b>	05
	4.1	Digitization in Insurance, Mobile application-based insurance solutions;	
	4.2	Insurtech Partnerships;	
	4.3	AI in Insurance claim settlements,	
	4.4	Insurance awareness in India.	
		<b>TOTAL</b>	<b>30</b>

#### **Reference Books:**

- 01) Dr. M.N. Mishra, S.B. Gupta, Insurance and Risk Management, S. Chand & Co., New Delhi, 2020.
- 02) P.K. Gupta, Insurance and Risk Management, Himalaya Publishing House, Mumbai, 2021.
- 03) Dr. D.N. Mishra, Fundamentals of Risk Management and Insurance, Schad & Co. New Delhi, 2019.
- 04) Dr. K.S. Sharma, Insurance: Principles and Practice, Prentice Hall Press India, New Delhi, 2020
- 05) .प्रा. डॉ.मारीती 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 IV (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-II (UGCTPP-VII)**

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

(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1255**

(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 Advance Tax Provisions 2. To make the students be acquainted Tax deducted at source Provisions 3. To make the students be acquainted Interest Provisions 4. To make the students be acquainted with Tax collected at Source Provisions
<b>Course Outcomes:</b>	CO1: Recall and explain tax provisions for advance tax, TDS, TCS, and interest. CO2: Apply income tax rules to compute advance tax and interest liabilities. CO3: Analyze TDS and TCS sections for various transaction categories. CO4: Evaluate taxpayer compliance and penalty implications. CO5: Create or Prepare tax liability sheets including advance tax, TDS/TCS returns.

**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>Advance Tax</b>	<b>06</b>
	1.1	Provision of Advance Tax	
	1.2	Liability to pay advance tax in various Cases	

	<b>1.3</b>	Computation of Advance tax liability	
<b>2.0</b>		<b>Interest</b>	
	<b>2.1</b>	Interest u/s 234A,234B and 234C,234D,244A	<b>06</b>
	<b>2.2</b>	Computation of Interest as per Income Tax	
	<b>2.3</b>	Late fees under section 234E 234F,234G,234H	
<b>3.0</b>		<b>Tax deducted at source</b>	<b>08</b>
	<b>3.1</b>	TDS provision and return under TDS	
	<b>3.2</b>	TDS u/s 192 193 194 TDS u/s 194A, 194 B, 194 BB, 194BA ,194 C,194 H	
	<b>3.3</b>	TDS u/s 194 I,194IA,194IB194IC 194 J,194 N, 194 O	
<b>4.0</b>		<b>Tax collected at Source</b>	<b>10</b>
	<b>4.1</b>	Provision of TCS	
	<b>4.2</b>	Due dates of Filing of TCS Returns	
	<b>4.3</b>	Various Provision of TCS U/s206	
		<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 IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

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

**Course Title: Import Management (UGCFT-VII)**

**UGC Vocational Course-Foreign Trade**

(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1256**

(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>	Basic Understanding of International Trade & Business
<b>Course Objectives</b>	1. To know the Procedure Import Management
	2. To know the Import Documentation
	3. To know the Custom Regulations & Compliance
<b>Course Outcomes</b>	CO1: Recall and Explain fundamentals of import management, its significance, and documentation.
	CO2: Apply procedures for handling import logistics and documentation.
	CO3: Analyze the role of import managers and global trade challenges.
	CO4: Evaluate import regulations and compliance issues.
	CO5: Create or Design an import management process with relevant documentation.

**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 Import Management</b>	07
	1.1	Overview of Import Management	

	<b>1.2</b>	Importance of Imports in Global Trade	
	<b>1.3</b>	Role of Import Managers in Business Organizations	
<b>2.0</b>		<b>Basics of International Trade</b>	07
	<b>2.1</b>	International Trade Theories	
	<b>2.2</b>	Import vs Export	
	<b>2.3</b>	Global Supply Chain & trade Network	
<b>3.0</b>		<b>Import Documentation</b>	10
	<b>3.1</b>	Key Import Documents, Bill of Landing, Commercial Invoice, Packing List	
	<b>3.2</b>	Certificate of Origin, Import Licenses and Insurance	
	<b>3.3</b>	Customs Declarations & Procedures	
<b>4.0</b>		<b>Customers Regulations and Compliance</b>	06
	<b>4.1</b>	Customers Clearance Process	
	<b>4.2</b>	Import restrictions & prohibited items	
	<b>4.3</b>	Compliance with National & International laws	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

1. International Business : The challenges of globalization by John J. Wild and Kenneth L. wild
2. International Business : P. Subha Rao
3. Global Business : A Strategic Management Approach by Michael W. Peng
4. Import/Export: How to get started in International Trade by Carl A. Nelson

**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 IV (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 PHP (UGCCA-VII)**

**UGC Vocational Course-Computer Application**

(Vocational & Skill Course-VSC Relating to Major)

**Course Code: CCOMVC1257**

(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 HTML and CSS.
<b>Course Objectives</b>	1.To learn the fundamentals of PHP, including syntax, variables, data types, and operators.
	2.ToHandle form submissions, process user input, and implement validation techniques.
	3. To teach how to interact with databases using MySQL and perform CRUD operations.
<b>Course Outcomes</b>	CO1: Remember & Understand PHP syntax, variables, and basic programming constructs.
	CO2: Apply PHP in web forms, conditionals, loops, and arrays.
	CO3: Analyze form validation, session handling, and function scopes.
	CO4: Evaluate code logic for secure data manipulation and web integration.
	CO5: Create or Develop dynamic web pages and MySQL-based data operations using PHP.

**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		1. Introduction to PHP	07
	1.1	Basic Syntax, Sending Data to the Web Browser, Understanding PHP	
	1.2	HTML, and White Space, Writing Comments	
	1.3	What Are Variables? About Strings, About Numbers, About Constants	
2.0		Programming with PHP	07
	2.1	Creating an HTML Form, Handling an HTML Form ,Managing Magic Quotes	
	2.2	Conditionals and Operators ,Validating Form Data	

	2.3	What Are Arrays?, For and While Loops and String Related Library functions	
3.0		Creating Dynamic Web Sites	10
	3.1	Including Multiple Files, Handling HTML Forms with PHP Redux	
	3.2	Making Sticky Forms, Creating and Calling Your Own Functions	
	3.3	Variable Scope, Date and Time Functions, Sending Email	
4.0		Using PHP with MySQL	06
	4.1	Connecting to MySQL and Selecting the Database, Executing Simple Queries, Retrieving Query Results, Ensuring Secure SQL	
	4.2	Counting Returned Records, Updating Records with PHP,	
	4.3	Cookies and Sessions	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

- 1.PHP and MySQL for Dynamic Web Sites: Visual Quickpro Guide, Second Edition by Larry Ullman
2. Programming PHP ByRasmusLerdorf, Kevin Tatroe, Peter acIntyre

**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 IV (Level 5.0)**

**Subject: Commerce**

*Under Faculty of Commerce and Management*

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

**Course Title: Custom Duty and GST-II (UGCTPP-VIII)**

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

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1251**

**(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 Goods and Services Tax in India, Classroom, Blackboard, E-materials, Books etc.
<b>Course Objectives:</b>	1. To make the students be acquainted with Practical Provisions of GST and its components. 2. To make the students be acquainted to evolvement of GST in the market of India. 3. To make able the students to compare different evolvements and structures with economy at large due to arrival of GST. 4. To make able the students to understand the importance of GST in taxability and its use in practical world such as in Indian Markets. 5. To make able the students to apply basic GST reasoning to solve practical problems.
<b>Course Outcomes:</b>	CO1: Remember & Explain levy, collection, registration, and exemption provisions under GST. CO2: Apply GST registration rules and input tax credit conditions. CO3: Analyze exemptions and differences between zero-rated and exempted supply. CO4: Evaluate tax liability based on available ITC and different types of supplies. CO5: Create or Compute total GST liability with practical problems and ITC utilization.

**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>Levy &amp; Collection and Input Tax Credit under GST</b>	

	1.1	Levy and Collection of GST;	08
	1.2	Concept and Conditions for Input Tax Credit;	
	1.3	Input Tax Credit when Taxable as well as Exempted Supply made.	
	1.4	Utilization of Input Tax Credit	
2.0		<b>Registration under GST</b>	07
	2.1	Introduction and Requirement of Registration under GST;	
	2.2	Registration Procedures;	
	2.3	Person not liable for Registration and Compulsory Registration;	
	2.4	Cancellation and Amendments of Registration under GST.	
3.0		<b>Exemptions under GST</b>	07
	3.1	Meaning and Scope of Exemption under GST;	
	3.2	Goods Exempt from Tax;	
	3.3	Services Exempt from Tax.	
	3.4	Difference between Exempt Supply and Zero-Rated Supply.	
4.0		<b>Computation of GST Liability (Practical Problems)</b>	08
	4.1	Computation of Output Tax;	
	4.2	Computation of Input Tax;	
	4.3	Usage of Balance available with CGST, SGST and IGST;	
	4.4	Computation of GST Liabilities	
		<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 Teertha Marathwada University, Nanded**  
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)

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

**Subject: Commerce**

*Under Faculty of Commerce and Management*

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

**Course Title: Export Management (UGCFT-VIII)**

**UGC Vocational Course-Foreign Trade**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1252**

(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 Understanding of International Trade & Business
<b>Course Objectives</b>	1. To know the Procedure Export Management
	2. To know the Export Documentation
	3. To know the Custom Regulations & Compliance
<b>Course Outcomes</b>	CO1: Remember & Understand export concepts, significance, and challenges.
	CO2: Apply methods of market entry and export pricing strategies.
	CO3: Analyze incentive schemes and trade channel structures.
	CO4: Evaluate effectiveness of export assistance and pricing policies.
	CO5: Design an export plan with documentation and incentives analysis.

**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 Management</b>	08
	1.1	Meaning & concept of Export Management	

	<b>1.2</b>	Importance of Export in Economic Development	
	<b>1.3</b>	Challenges of Export Management.	
<b>2.0</b>		<b>Methods of Entry in Foreign Market</b>	08
	<b>2.1</b>	Direct Exporting Vs. Indirect Exporting	
	<b>2.2</b>	Types of Direct and Indirect Exporting	
	<b>2.3</b>	Advantages & Dis-advantages of Direct Exporting	
<b>3.0</b>		<b>Export Incentives &amp; Assistance.</b>	08
	<b>3.1</b>	Meaning & Concept of Export Incentives	
	<b>3.2</b>	Types of Export Incentives Schemes	
	<b>3.3</b>	Benefits of Export Incentives for Exporter	
<b>4.0</b>		<b>Pricing &amp; Distribution Channels</b>	06
	<b>4.1</b>	Meaning of price, types of pricing policies	
	<b>4.2</b>	Types of Distribution channels	
	<b>4.3</b>	Factors affecting choice of channel of Distribution	
		<b>Total</b>	<b>30Hrs</b>

**Reference Books:**

1. International Business : the challenges of globalization by John J. Wild and Kenneth L. Wild
2. Global Business : A Strategic Management Approach by Michael W. Peng
3. Import/Export: How to get started in International Trade by Carl A. Nelson

**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 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):**

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 IV (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 RDBMS Through ORACLE (UGCCA-VIII)**

**UGC Vocational Course-Computer Application**

**Ability Enhancement Course (AEC)**

**Course Code: CCOMAC1253**

(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 any programming language (C, Java, Python, etc.). Understanding of data types, variables, loops, and conditional statements.
<b>Course Objectives</b>	1.To introduce the basic concepts of relational database management systems, their importance, and how they work. 2.To teach the principles of normalization, entity-relationship (ER) modelling, and schema design. 3.To Develop proficiency in SQL for querying, updating, and managing data in Oracle databases.
<b>Course Outcomes</b>	CO1: Remember & Understand relational database concepts, structure, and advantages. CO2: Apply SQL commands for data manipulation and table operations. CO3: Analyze queries using functions, grouping, and subqueries. CO4: Evaluate query optimization and use of indexes/views/sequences. CO5: Develop database projects using Oracle tools and SQL logic.

**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 and Basic Concepts	07
	1.1	Structure of DBMS, Users of DBMS, Advantages and Disadvantages of DBMS.	
	1.2	Relational Database: Attributes and domains, tuples relations and their schemes	
	1.3	Oracle and Client server technology, Data manipulation in DBMS	
2.0		Table creation and manipulation	07
	2.1	Two dimensional matrix creation, Insertion of data into tables	
	2.2	viewing data in the tables, deletion operation, updating the contents of tables	
	2.3	modifying the structure of tables, renaming tables, destroying tables	
3.0		Manipulation of Data	10

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	<b>3.1</b>	Computation on table data, oracle dual table, sysdate, oracle functions	
	<b>3.2</b>	Grouping of data form tables, Manipulating dates, Subqueries	
	<b>3.3</b>	Study of the clauses : Union, Intersect, Minus	
<b>4.0</b>		SQL Performance Tuning	06
	<b>4.1</b>	Indexes, RowID	
	<b>4.2</b>	Views	
	<b>4.3</b>	Sequences	
		<b>Total</b>	<b>30 Hrs</b>

**Reference Books:**

1. An Introduction to Database Systems By Bipin C Desai. Goltotia Publication
2. SQL, PL/SQL The Programming language of ORACLE 2ed Edition By Ivan Bayross (BPB)..

**Continuous Assessment (CA):**

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

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

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