

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

**BACHELOR OF COMMERCE
(ACCOUNTING & TAXATION)**

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic Year 2024 – 2025

(As per NEP-2020)



Swami Ramanand Teerth Marathwada University, Nanded

Faculty of Commerce and Management

Credit Framework and Structure of Four Years Multidisciplinary Degree Programme in Commerce (B.Com **Accounting & Taxation**) with Multiple Entry and Exit Options

Subject: *Accounting & Taxation*

Year & Level	Semester	Subject-1 Major (DSC/DSE)	Subject-2 Minor 1(DSM)	Subject3 Minor 2(DSM)	Generic Elective (GE) <i>(select any one from GE Basket of Faculties other than Commerce and Management)</i>	Vocational & Skill Enhancement Course <i>(Related to DSC/DSM for Sem I and II; and related to DSC for Sem III onwards)</i>	Ability Enhancement Course (AEC) (Basket4) Value Education Courses (VEC) / Indian Knowledge System (IKS) (Basket 5) <i>(Common across all faculties)</i>	Field Work / Project/Internship/OJT/ Apprenticeship / Community Engagement Services Or Co-curricular Courses (CC) (Basket 6 for CC) <i>(Common across all faculties)</i>	Credits	Total Credits
1	2	3	4		5	6	7	8	9	10
1 (4.5)	I	DSC101 (4 Cr) 4 Credits	DSM101 (4 Cr) 4 Credits	DSM102(4 Cr) 4 Credits	GE/OE101(2Cr) 2 Credits	SEC101(2Cr) 2 Credits	AECENG101(2Cr) AECMIL101(2Cr) <i>(Hin,Mar,Kan,Pal,etc)</i> IKS101(2 Cr) 6 Credits	--	22	44
	II	DSC 151 (4 Cr) 4 Credits	DSM151 (4 Cr) 4 Credits	DSM152 (4Cr) 4 Credits	GE/OE151(2Cr) 2 Credits	SEC151 (2 Cr) 2 Credits	AECENG151(2Cr) AECMIL151(2Cr) <i>(Hin,Mar,Kan,Pal,etc)</i> VEC151(2 Cr) <i>Constitution of India</i> 6 Credits	--	22	
	Cum. Cr.	08	08	08	04	04	12	00	44	

Exit option: UG Certificate in Commerce on completion of 44 Credits and additional 4 credits from NSQF/ Internship

2 (5.0)	III	DSC201 (4 Cr) DSC202(4 Cr) 8 Credits		DSM201(2 Cr) 2 Credits	----	GE/OE201(2Cr) 2 Credits	SEC201(2 Cr) 2 Credits	AECENG201(2Cr) AECMIL201(2Cr) (Hin,Mar,Kan,Pal,etc) 4 Credits	FP201(2Cr) CC201 (2 Cr) (NCC/NSS/Sports/Cultu re/HealthWellness/Yoga Education/Fitness) 4 Credits	22	
	IV	DSC251 (4 Cr) DSC252(4 Cr) 8 Credits		DSM251(2 Cr) 2 Credits	----	GE/OE251(2Cr) 2 Credits	VSC251(2 Cr) 2 Credits	AECENG251(2Cr) AECMIL251(2Cr) (Hin,Mar,Kan,Pal,etc) VEC251 (2 Cr) Environmental Studies 6 Credits	CC2512Cr (NCC/NSS/Sports/Culture/ HealthWellness/ Yoga Education /Fitness) 2 Credits	22	
	Cum .Cr.	24		12	08	08	08	22	06	88	88
Exit option: UG Diploma in Commerce on completion of 88 credits and additional 4credits NSQF/internship											
3 (5.5)	V	DSC301(4Cr) DSC302(4 Cr) DSC303(4 Cr) 12 Credits	DSE301 (4cr) 4 Credits	-----	---	-----	VSC301(4Cr) 4 Credits	-----	FP301(2 Cr) (FP/CS) 2 Credits	22	
	VI	DSC351(4 Cr) DSC352(4 Cr) DSC353(4 Cr) 12 Credits	DSE351 (4cr) 4Credits	--	----	--	VSC351(2 Cr) 2 Credits	-----	OJT351 (4 Cr) 4 Credits	22	
	Cum .Cr.	56		12	08	08	14	22	12	132	132
Exit option: Bachelor in Commerce											

4 (6.0)	VII	DSC401(4Cr) DSC402(4Cr) DSC403(4Cr) DSC404(2Cr) 14 Credits	DSE401 (4cr) 4 Credits	Research Methodology RM401(4cr) 4 Credits	--	--	--	--	22		
	VIII	DSC451(4Cr) DSC452(4Cr) DSC453(4Cr) DSC454(2Cr) 14 Credits	DSE451 (4cr) 4 Credits	--	--	--	--	OJT451(4Cr) 4 Credits	22		
Total Credits		Major =92		Minor: 12+4 RM=16	08	GE/OE =08	V-08+S- 06=14	AEC(ENG+MIL)-16+ VEC-4 +IKS-2)=22	(CC-04+FP/CEP - 04+OJT-08)=16	176	176

Exit option: B.Com. Honors

4 (6.0)	VII	DSC401(4Cr) DSC402(4Cr) DSC404(2Cr) 10 Credits	DSE401 (4cr) 4 Credits	Research Methodology RM401(4cr) 4 Credits	--	--	--	Research Project (Field Work/Survey) RP401(4Cr) 4 Credits	22	44	
	VIII	DSC451(4Cr) DSC452(4Cr) DSC454(2Cr) 10 Credits	DSE451 (4cr) 4 Credits	---	--	--	--	Research Project/Dissertation RP451(8Cr) 8 Credits	22		
Total Credits		Major=84		Minor: 12+4 RM=16	08	GE/OE =08	V-08+S- 06=14	AEC(ENG+MIL)16+ VEC-4+IKS-2)=22	(CC-04+FP/CEP- 04+ OJT-04+RP-12)=24	176	

Exit option: B.Com. Honors with Research

1. **DSC:** Department/Discipline Specific Core(Major) (92/84)
2. **DSE:** Department/ Discipline Specific Elective (Major)(16)
3. **DSM:** Discipline Specific Minor (20)
4. **GE/OE:** Generic/Open Elective (08)
5. **VSEC:** Vocational Skill and Skill Enhancement Course
6. **VSC:** Vocational Skill Courses (08)
7. **SEC:** Skill Enhancement Courses (06)
8. **AEC:** Ability Enhancement courses(08)

9. **MIL:** Modern Indian languages (08)
10. **IKS:** Indian Knowledge System (02)
11. **VEC:** Value Education Courses (04)
12. **OJT:** On Job Training:(Internship/Apprenticeship) (08)
13. **FP/ CS:** Field Projects/ Case Study (04)
14. **CC:** Co-Curricular Courses(04)
15. **RP:** Research Project/Dissertation (12)
16. **RM:** Research Methodology(04)

B.Com. (Accounting & Taxation) (Ist Year): Semester I (Level 4.5)

w.e.f. Academic Year 2024 - 2025 (As per NEP-2020)

Teaching Scheme

Course Type	Course Code	Course Title	Teaching Hours/Week		Credits Assigned		Total
			Theory	Practical	Theory	Practical	
Discipline Specific Core (DSC) Major	CAATCT1101	Fundamentals of Financial Accounting – I	04	--	04	--	04
Discipline Specific Minor 1 (DSM)	CAATMT1101	Micro Economics	04	--	04	--	04
Discipline Specific Minor 2 (DSM)	CAATMT1102	Business Statistics	04	--	04	--	04
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1101	Principles of Management	02	--	02	--	02
	CAATGE1102	Business Ethics					
Skill Enhancement Course (SEC) (Any One)	CAATSC1101	Application of IT in Business	02	--	02	--	02
	CAATSC1102	Income Tax – I (UGC AT-I)					
	--	SWAYAM / NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	02	--	02	--	02
	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CAATAC1101	Business Communication (UGC AT-II)					
Indian Knowledge System (IKS)	--	Indian knowledge System	02	--	02	--	02
Total			22	00	22	00	22

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

B.Com. (Accounting & Taxation) (Ist Year): Sem I (Level 4.5) Academic Year 2024-25

w.e.f. Academic Year 2024 - 2025 (As per NEP-2020)

Examination Scheme

Course Type	Course Code	Course Title	Theory Marks		Practical Marks		Total
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
Discipline Specific Core (DSC) Major	CAATCT1101	Fundamentals of Financial Accounting – I	20	80	--	--	100
Discipline Specific Minor 1 (DSM)	CAATMT1101	Micro Economics	20	80	--	--	100
Discipline Specific Minor 2 (DSM)	CAATMT1102	Business Statistics	20	80	--	--	100
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1101	Principles of Management	10	40	--	--	50
	CAATGE1102	Business Ethics					
Skill Enhancement Course (SEC) (Any One)	CAATSC1101	Application of IT in Business	10	40	--	--	50
	CAATSC1102	Income Tax – I (UGC AT-I)					
	--	SWAYAM / NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	10	40	--	--	50
	--	Modern Indian Language (MIL) OR	10	40	--	--	50
	CAATAC1101	Business Communication (UGC AT-II)					
Indian Knowledge System (IKS)	--	Indian knowledge System	10	40	--	--	50
Total			110	440	00	00	550

NOTE:

1. Learner Must pass (with minimum 40%marks) separately in CA and ESE
2. 1 Credit = 25 Marks, Weekly 1 hrs (60 min.) for Theory & 2 hours (120 min.) for Practical

B.Com. (Accounting & Taxation) (ISt Year): Semester II (Level 4.5)

w.e.f. Academic Year 2024 - 2025 (As per NEP-2020)

Teaching Scheme

Course Type	Course Code	Course Title	Teaching Hours/Week		Credits Assigned		Total
			Theory	Practical	Theory	Practical	
Discipline Specific Core (DSC) Major	CAATCT1151	Fundamentals of Financial Accounting – II	04	--	04	--	04
Discipline Specific Minor 1 (DSM)	CAATMT1151	Macro Economics	04	--	04	--	04
Discipline Specific Minor 2 (DSM)	CAATMT1152	Business Mathematics	04	--	04	--	04
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1151	Principles of Banking	02	--	02	--	02
	CAATGE1152	Fundamentals of Entrepreneurship					
Skill Enhancement Course (SEC) (Any One)	CAATSC1151	Tally	02	--	02	--	02
	CAATSC1152	Income Tax – II (UGC AT-III)					
	--	SWAYAM / NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	02	--	02	--	02
	--	Modern Indian Language (MIL) OR	02	--	02	--	02
	CAATAC1151	Modern Business Communication (UGC AT – IV)					
Indian Knowledge System (IKS)	--	Constitution of India	02	--	02	--	02
Total			22	00	22	00	22

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

B.Com. (Accounting & Taxation) (Ist Year): Sem II (Level 4.5)

w.e.f. Academic Year 2024 - 2025 (As per NEP-2020)

Examination Scheme

Course Type	Course Code	Course Title	Theory Marks		Practical Marks		Total
			CA (Continuous Assessment)	ESE (End of Semester Examination)	CA (Continuous Assessment)	ESE (End of Semester Examination)	
Discipline Specific Core (DSC) Major	CAATCT1151	Fundamentals of Financial Accounting – II	20	80	--	--	100
Discipline Specific Minor 1 (DSM)	CAATMT1151	Macro Economics	20	80	--	--	100
Discipline Specific Minor 2 (DSM)	CAATMT1152	Business Mathematics	20	80	--	--	100
Generic Elective 1 (Only Students of other Disciplines can opt anyone)	CAATGE1151	Principles of Banking	10	40	--	--	50
	CAATGE1152	Fundamentals of Entrepreneurship					
Skill Enhancement Course (SEC) (Any One)	CAATSC1151	Tally	10	40	--	--	50
	CAATSC1152	Income Tax – II (UGC AT-III)					
	--	SWAYAM / NPTEL					
Ability Enhancement Course (AEC)	--	Compulsory English	10	40	--	--	50
	--	Modern Indian Language (MIL) OR	10	40	--	--	50
	CAATAC1151	Modern Business Communication (UGC AT – IV)					
Indian Knowledge System (IKS)	--	Constitution of India	10	40	--	--	50
Total			110	440	00	00	550

NOTE:

1. Learner Must pass (with minimum 40%marks) separately in CA and ESE
2. Credit = 25 Marks, Weekly 1 hrs (60 min.) for Theory & 2 hours (120 min.) for Practical

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

B.Com. (Accounting & Taxation)
1st Year: Semester I (Level 4.5)

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic Year 2024 – 2025

(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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Fundamentals of Financial Accounting-I

(Discipline Specific Core (DSC) Major)

Course Code: CAATCT1101

Course prerequisites:	Basics knowledge of Arithmetic and Accounting.
Course Objectives	1. To provide students basic knowledge of accounting.
	2. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
	3. To equip the students to maintain various types of ledgers and to prepare final accounts
Course Outcomes	1. Understand the accounting.
	2. Understand the subsidiary books.
	3. Preparation of journal, Ledger and Trial Balance, and final account.

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	Test I Marks	Test II Marks	Average Marks of two tests			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Theoretical Framework	12
	1.1	Meaning and scope of Accounting: definition of accounting	
	1.2	Branches of accounting, Accounting Standard	
	1.3	Types and rules of debit and credit	
	1.4	Journal, Ledger, Numerical Problems on Journal and Ledger	
2.0		Subsidiary Books	12
	2.1	Meaning, Needs & Importance of Subsidiary books	
	2.2	Advantages of maintaining subsidiary books	
	2.3	Types of Subsidiary Books: Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book	
	2.4	Practical problems on Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book	
3.0		Depreciation Accounting	12
	3.1	Meaning and Methods of depreciation	
	3.2	Computation and accounting treatment of depreciation	
	3.3	Change in depreciation methods	
	3.4	Problems on Depreciation Account	
4.0		Final Accounts of Profit Making Concern	12
	4.1	Introduction and meaning of Financial Statement	

	4.2	Preparation of trading and profit and loss account	
	4.3	Problems on Final Account	
5.0		Accounting Standard	12
	5.1	Introduction and concept of Accounting Standard	
	5.2	Objectives of Accounting Standard	
	5.3	Benefits and limitations of Accounting Standard	
	5.4	International Accounting Standard	
		Total	60 Hrs

Reference Books:

1. "Book keeping & Accountancy" - L.N. Chopde, D.H. Choudhari
2. "Book keeping & Accountancy" - Dr. S.P. Narguda, V.S. Narguda
3. "Book keeping & Accountancy" - Ashtikar, Farandes, Menon
4. "A New Approach to Book keeping" - H.R. Kotalwar
5. "Advanced Accountancy" - Hariwansh Chakravarty
6. "Professional Accountancy" – P.V. Ratnam

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.



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(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Micro Economics

Discipline Specific Minor 1 (DSM)

Course Code: CAATMT1101

Course prerequisites:	Basic Knowledge of Micro Economics, Classroom, Blackboard, e-materials, books etc.
Course Objectives	1. To familiarize the basic concepts of Micro Economics
	2. To understand the demand and supply of market
	3. To acquaint the various aspect of utility
Course Outcomes	1. Student will be able to understand the market structure
	2. Student can differentiate between demand and supply
	3. Student will be able to understand utility

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	Test I Marks	Test II Marks	Average Marks of two tests			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction of Micro Economics	12
	1.1	Micro Economics - Meaning, Definition & Scope	
	1.2	Micro Economics - Features and Importance	
	1.3	Market Structure – Characteristics of Perfect competition and Monopoly	
	1.4	Objective of a Business Firm	
2.0		Demand Analysis	12
	2.1	Demand- Meaning & Concept	
	2.2	Demand Schedule, Individual and Market Demand Curve	
	2.3	Determinants of Demand	
	2.4	Law of Demand	
3.0		Supply Analysis	12
	3.1	Supply- Meaning and Concept	
	3.2	Supply Schedule, Individual and Market Supply Curve	
	3.3	Determinants of Supply	
	3.4	Law of Supply, Equilibrium of Demand and Supply	
4.0		Elasticity of Demand	12
	4.1	Elasticity of Demand - Meaning & Concept, Types of Elasticity of demand - Price, Income and Cross elasticity of demand	
	4.2	Methods of measuring price elasticity of demand	
	4.3	Factors influencing the elasticity of demand	
5.0		Theory of Consumer Behaviour	12
	5.1	Utility – Meaning and Features, Types of Utility	

	5.2	Law of Diminishing Marginal Utility	
	5.3	Law of Equi-Marginal Utility	
	5.4	Indifference Curve Analysis: Properties of Indifference Curve	
		Total	60 Hrs

Reference Books:

- 1) Ahuja H.E. Business Economics ; S.Chund And Co.New Delhi. Koustsoyianni ; A Modern Micro Economics : Macmillan New Delhi.
- 2) D.M. Mithani, G.K.Murthy; Fundamentals Of Business Economics. Himalaya Publishing Iiouse,New Delhi.
- 3) G.N.Zambre : Business Economics : Pimplapure Publishers Nagpur.
- 4) V.G.Mankar : Business Economics. Himalaya Publishing House, Bombay, Delhi. Nagpur.

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.



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B.Com. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Statistics

Discipline Specific Minor 2 (DSM)

Course Code: CAATMT1102

Course prerequisites:	Basic Knowledge of Statistics, Classroom, Blackboard, E-Materials, Books etc.
Course Objectives	1. To Make the students be acquainted with the basic principles of statistics as are applicable in business.
	2. To make students understand the measures of central tendencies in statistics and its application in solving business problems.
	3. To make students understand the measures of dispersion and its application in business operations
Course Outcomes	1. Students will be acquainted with the basic principles and utility of statistician business operations.
	2. Students will be able to utilise the basic concepts of central tendencies in different business operations.
	3. Students will be able to apply different measures of dispersion in 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	Test I Marks	Test II Marks	Average Marks of two tests			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Statistics	12
	1.1	Introduction, definitions of statistics, origin and history of statistics	
	1.2	Nature and Scope of Statistics	
	1.3	Limitation of Statistics	
	1.4	Importance of Statistics	
2.0		Source of Data	12
	2.1	Concept of Data, Types of data	
	2.2	Tools of primary data collection-Questionnaire, schedules and interview.	
	2.3	Data presentation techniques, Objects of diagram, rules and importance of diagrammatic presentation, types of diagrams, Graphs and its types.	
3.0		Measures of Central Tendency	12
	3.1	Meaning and concept of central tendency, averages;	
	3.2	Mean- definition, merits and demerits of mean, arithmetic mean, combined mean;	
	3.3	Positional averages- Median- definition, merits and demerits of median	
	3.4	Mode- definition, merits, and demerits of mode; Numerical problems on Mean, Median and Mode	
4.0		Measures of Dispersion	12

	4.1	Meaning and Concepts of Dispersion;	
	4.2	Range: Meaning, Definition, co-efficient of range, Quartile deviation, meaning and definition, coefficient of quartile deviation	
	4.3	Mean deviation: Meaning, Definitions, Mean Deviation from mean and median, coefficient of Mean deviation;	
	4.4	Standard Deviation: meaning, definition and co-efficient of standard deviation; Numerical problems.	
5.0	Correlation Analysis (Only Two Variables)		12
	5.1	Meaning, definition and types of correlation	
	5.2	Variables, types of variables; Numerical problems	
	5.3	Karl Pearsons co-efficient of correlations, Probable Error, Rank Correlation	
	5.4	Numerical Problems	
	Total		60 Hrs

Reference Books:

1. S.C. Gupta, Fundamentals of Statistics, 10th Edition, Himalaya Publishing House, New Delhi, 2022
2. Dr. B.N. Gupta, Business Statistics, 1st Edition, Sahitya Bhavan Publishing House, Agra, 2022
3. S.C. Gupta and Indara Gupta, Business Statistics, Himalaya Publishing House, 2nd Edition, 2013
4. S.M. Shukla and S.P. Sahai, Business Statistics, 1st Edition, Sahitya Bhavan Publishing House, Agra, 23
5. डॉ. बी. जी. खटाळ, सांख्यिकी पद्धती, २०१७प्रशांत पब्लिकेशन, जळगाव

Continuous Assessment (CA):

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

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

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

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



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B.Com. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Principles of Management

(Generic / Open Elective)

Course Code: CAATGE1101

Course prerequisites:	Tutorial, E-Material, Projector, Workshop, Company visit, Boards, Lecture Hall.
Course Objectives	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 organizing.
	3. To make the students be acquainted with the importance of staffing and leading as well as controlling and coordination.
Course Outcomes	1. Students will be acquainted with the principles of management and its functions.
	2. Students will be acquainted with the importance of Planning and organizing.
	3. Students will be acquainted with the importance of staffing, leading, controlling and coordination.

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	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Management	07
	1.1	Meaning, Definition and Characteristics of Management	
	1.2	Importance of Management	
	1.3	Functions of Management	
2.0		Planning and Organizing	08
	2.1	Meaning, Nature, and Process of Planning and Organizing	
	2.2	Importance and Limitations of Planning	
	2.3	Principles of Organizing; Formal and Informal Organizational Structure	
3.0		Staffing and Leading	08
	3.1	Meaning, Definition and Process of Staffing and Leading	
	3.2	Importance of Leadership	
	3.3	Qualities of Good leader	
4.0		Controlling and Coordination	07
	4.1	Meaning, Definition and Nature of Controlling and Coordination	
	4.2	Importance of Controlling; Principles of Effective Controlling	
	4.3	Importance of Coordination; Principles of Coordination	
		Total	30 Hrs

Reference Books:

1. T. Ramasamy – Principles of Management- Himalaya Publishing House
2. Govindrajan and Natrajan- Principles of Management – PHI Learning
3. R. N. Gupta- Principles of Management- Sultan Chand and Sons
4. P. Subbarao- Principles of Management-Himalaya Publishing House.

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

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

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Ethics

(Generic / Open Elective)

Course Code: CAATGE1102

Course prerequisites:	Basic knowledge of business and ethics, observation skills, Classroom, Blackboard, E-materials, Books etc.
Course Objectives	1. To equip the students with the ability to analyse, interpret and apply the basic concepts of ethical practices that affect business and future decision making 2. To equip the students with the Sustainable Development 3. To equip the students with Corporate Social Responsibility.
Course Outcomes	1. Students will be acquainted with the ability to analyse, interpret, and apply the basic concepts of ethical practices that affect business and future decision making 2. Students will be acquainted with the Corporate Social Responsibility 3. Students will be acquainted with the Sustainable Development

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	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Principles of business ethics	08
	1.1	Introduction to Ethics & Morals, Nature of Ethics	
	1.2	Need for Business Ethics, Ethical Dilemmas	
	1.3	Benefits of Business Ethics	
2.0		Corporate social responsibility	07
	2.1	Introduction to Corporate Social Responsibility	
	2.2	Need For CSR	
	2.3	Benefits of Corporate Social Responsibility	
3.0		Workplace ethics	08
	3.1	Factors Influencing Ethical Behaviour at Work,	
	3.2	Ethical Issues at work place – Discrimination	
	3.3	Ethical Issues at work place – Harassment	
4.0		Environment & ethics	07
	4.1	Introduction to Sustainable Development	
	4.2	Pollution and Resource Depletion	
	4.3	Eco-Friendly Business Practices	
		Total	30 Hrs

Reference Books:

1. S. K. Bhatia - Business Ethics and Corporate Governance; Deep& Deep Publications
2. C. S.V. Murthy - Business Ethics and Corporate Governance; Himalaya Publishing House
3. IPCC Booklet - Business Ethics; ICAI, 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 Q.2 to Q.6) 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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Application of IT in Business

(Skill Enhancement Course)

Course Code: CAATSC1101

Course prerequisites:	Basic knowledge of the computer. Computer lab with LAN and Internet.
Course Objectives	1. To develop awareness about computer 2. To know the recent advances in the Information technology field 3. To develop knowledge about Information Technology
Course Outcomes	1. Students will be acquired basic knowledge on the components of the computer 2. Students will be acquired knowledge on types of emerging technologies 3. Students will be performed operations using word processing, spreadsheet and presentation tools

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Information Technology	07
	1.1	Introduction, Concept of Data, Information and Knowledge, Meaning and definition of information technology, components of information technology, IT applications in business.	
	1.2	Definition and Characteristics of Computers, Block diagram of computer, Components of a Computer System, Types of computers.	
	1.3	Types of Memory: Primary Memory, Secondary Memory, Types of Programming Languages: Machine Language, Assembly Languages and High-Level Languages, Input and Output Devices	
2.0		Word Processing	08
	2.1	Introduction to word Processing; Word processing concepts, Features of MS Word.	
	2.2	Working with word document, opening an existing document, creating a new document; Saving a document, selecting text, editing text, moving text, deleting Text, Inserting text.	
	2.3	Formatting document: Formatting text, Finding and replacing text, Headers & Footers, Borders and Shading, Multiple Columns, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup, Page Numbers.	
3.0		MS Excel	08
	3.1	Introduction, Basic Concepts of Spreadsheet, Features of Spreadsheet, Advantages of Electronic Spreadsheet, Structure of worksheet and its usage in	

		commercial applications	
	3.2	Creating and editing a work book, saving a work book, Creating, and editing worksheet, Entering and Edit data into worksheet, Menus and Toolbars, Keyboard shortcuts	
	3.3	Basic text and cell formatting – Basic arithmetic calculation - Special paste - Freezpane - Auto completion of series - Sort and filter – Creating a Chart, Types of Charts in MS-Excel.	
4.0		MS PowerPoint	07
	4.1	Introduction, Features of MS PowerPoint, Elements of Presentation, Presentation in Business with Power Point	
	4.2	Creation of Slides, Text and Formats, adding Objects, Movies, Art, Sound and Animation, Making the presentation template.	
	4.3	Styles of Presentation and linking Procedures, Slides Color Scheme, background, Custom Animation, Slide Transition, Slide Show	
		Total	30 Hrs

Reference Books:

1. Chetan Shrivastava - Fundamentals of Information Technology –Kalyani Publishers, New Delhi.
2. Kapur V.K. - Computers & Information Technology - Sultan Chand & Sons, New Delhi.
3. S.K. Srinivasa Vallabhan - Computer Applications in Business –Sultan Chand & Sons, New Delhi.
4. V. Rajaraman - Fundamentals of Computers - Prentice Hall of India, New Delhi.
5. Hem Chant Jain, H. N. Tiwari - Taxmann's Basics of Computer Applications in Business – Taxman Publications Pvt.Ltd., (2022)

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

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

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 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. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: INCOME TAX – I (UGC AT - I)

(Skill Enhancement Course)

Course Code: CAATSC1102

Course prerequisites:	Basic knowledge of Tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives	1. To make students to become familiar with basic principles and fundamental provisions of Direct Tax and Indirect Tax. 2. To explore the students' knowledge related to the concepts of taxation.
Course Outcomes	1. Students will be able to learn various direct and indirect taxes and their implications. 2. Students can well define the income tax concepts, residential status of an assessee etc.

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	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Income Tax	08
	1.1	History of Income Tax in India, Characteristics of Income Tax	
	1.2	Basis & procedure of charging Income Tax, Income Tax slabs for an Individual	
	1.3	Basic concepts under Income Tax: Previous Year, Assessment Year, Income, Assessee, Gross Total Income, Total Income	
	1.4	Agricultural Income	
2.0		Residence of an Assessee	08
	2.1	Introduction, Concept of Citizen and Resident	
	2.2	Different types of Residents	
	2.3	Residence of an Individual	
	2.4	Residence of HUF, Firm and Company	
3.0		Income from Salary	07
	3.1	Introduction to Income from Salary	
	3.2	Allowances, Perquisites	
	3.3	Deductions under section 16	
	3.4	Practical Problems on computation of taxable income from salary	
4.0		Income from House Property	07
	4.1	Introduction, Basis of charge (sec. 22), Types of House Property	
	4.2	Gross Annual Value, Annual Value	
	4.3	Deduction under section 24	
	4.4	Practical Problems on computation of taxable income from House Property	
		Total	30 Hrs

Reference Books:

1. Student's Guide to Income Tax- Singhania and Singhania- Taxmann
2. Income Tax Law and Practice- Gaur, Narang, Gaur & Puri- Kalyani Publishers
3. Direct Tax Law and Practice- Mehrotra & Goyal- Sahitya Bhawan Publications

Continuous Assessment (CA):

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

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

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



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

B.Com. (Accounting & Taxation) (1st Year): Semester I (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Communication (UGC AT - II)

(Ability Enhancement Course)

Course Code: CAATAC1101

Course prerequisites:	Major resources of communication process provide to the students
Course Objectives	1. To Develop Communication Skills of Students
	2. To help in personality development
	3. To improve speaking, writing, and interview skills of students.
Course Outcomes	1. Develop interpersonal communications skills that are required for social and business interaction.
	2. Recognize the various elements of communication, channels of communication and barriers to effective communication.
	3. Making students aware about official ways of communication.

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Business Communication	08
	1.1	Introduction, Definitions, Process of Communication	
	1.2	Objectives of Communication, Basic Forms of Communication	
	1.3	SWOC Analysis	
2.0		Corporate Communication	08
	2.1	Formal and Informal Communication Network	
	2.2	Barriers of Communication	
	2.3	Group Discussion, Seminar, Mock Interview	
3.0		Essentials of Effective Communication	07
	3.1	Introduction, Meaning	
	3.2	Essentials of an Effective Communication	
	3.3	How to develop Positive Attitude	
4.0		Application for Employment	07
	4.1	Introduction, Meaning of Application	
	4.2	Contents of Job Application	
	4.3	Job Applications	
		Total	30 Hrs

Reference Books:

1. Business Communication-Dr.R.V.Ghadage, Asst. Prof. V.P.Varma, Asst.Prof S.S.Sharma, Asst.Prof D.J.Shaikh
2. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
3. Business Communication – Varinder Kumar- Kalyani Publication Ludhiyana
4. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
5. Essential of Business Communication – Rajendrapal – sultan chand & son New Delhi

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

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

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.

SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

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

B.Com. (Accounting & Taxation)
1st Year: Semester II (Level 4.5)

Under

FACULTY OF COMMERCE & MANAGEMENT

Effective from Academic Year 2024 – 2025

(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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Fundamentals of Financial Accounting-II

(Discipline Specific Core (DSC) Major)

Course Code: CAATCT1151

Course prerequisites:	Basics knowledge of Arithmetic and Accounting.
Course Objectives	1. To develop conceptual understanding of the fundamentals of Financial accounting System.
Course Outcomes	1. Understand the Hire purchases provisions and prepare various accounts in the ledger.
	2. Understand and compute the amount of claim for loss of stock policy and loss of profit.
	3. Understand the valuation of Goodwill of 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	Test I Marks	Test II Marks	Average Marks of two tests			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Accounting for Consignment	12
	1.1	Meaning & features of consignment, difference between consignment and sale	
	1.2	Types of commission	
	1.3	Performa invoice, invoice price and loading, account sales	
	1.4	Valuation of unsold stock, journal entries, and problems	
2.0		Hire Purchase System	12
	2.1	Meaning and features	
	2.2	Legal provisions	
	2.3	journal entries in the books of purchaser and vendor	
	2.4	Preparation of various accounts in the ledger of hire purchaser and seller	
3.0		Insurance Claim	12
	3.1	Meaning and types	
	3.2	Calculation of claims under loss of stock policy only	
	3.3	Calculation of claims under loss of profit policy only	
	3.4	Application of average clause and problems	
4.0		Valuation of Goodwill	12
	4.1	Introduction, Need for valuation of Goodwill	
	4.2	Factors affecting Goodwill, Characteristics of Goodwill	
	4.3	Normal Rate of return, Capital Employed	
	4.4	Methods of valuation of Goodwill i) Average Profit Method ii) super profit iii) Capitalization method	

5.0		Indian Accounting Standard	12
	5.1	Ind. A.S. 101 first time adoption of Indian Accounting Standard	
	5.2	Ind. A.S. 1 Presentation of Financial Statements	
	5.3	Ind. A.S. 33 Earning per share	
	5.4	Ind. A.S. 41 Agriculture	
		Total	60 Hrs

Reference Books:

1. "Accounting Principles" - Anthony R.N. and Reece J.S.; Richard Irwin Inc.
2. "Financial Accounting" - Gupta R.L. and Radhaswamy M.; Sultan Chand and Sons, New Delhi.
3. "Advanced Accounts" - Shukla M.S., Garewal T.S., and Gupta S.C.; S.Chand and Co., New Delhi.
4. "Financial Accounting" - Mishra A.K.; Sahitya Bhavan Publisher and Distributors.
5. "Financial Accounting" - B.S. Raman, United Publisher Mangalore.
6. "Advanced Accounts" - Jain & Narang; Jain Books Agency, 18th Edition Reprint.
7. "Financial Accounting" - S. Anil Kumar, V. Rajeshkumar, and Mariappa; Himalaya Publishing House.
8. "Advanced Accounting" - H.R. Kotalwar, Discovery Publication, Latur.
9. "Financial Accounting" - S.N. Maheshwari and S.K. Maheshwari; Vikas Publishing House, New Delhi, 6th Edition.

Continuous Assessment (CA):

1. **Two Tests:** There are Two tests of 10 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.
2. **Assignment/ Tutorial:** At least 05 assignments for 10 marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

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

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



Swami Ramanand Teerth Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Macro Economics

Discipline Specific Minor 1 (DSM)

Course Code: CAATMT11512

Course prerequisites:	Basic Knowledge of Macro Economics, Classroom, Blackboard, e-materials, books etc.
Course Objectives	To gain knowledge regarding various aspects of Macro economics
	To understand the concept of National Income
	To understand the concept of public finance
Course Outcomes	Students will be able to understand various aspects of Macro-economics
	Students can gain knowledge about public finance & Business cycle
	Students can understand the taxation structure in India

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	Test I Marks	Test II Marks	Average Marks of two tests			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Macro Economics	12
	1.1	Macro-Economics - Meaning, Definition and Features	
	1.2	Macro-Economics- Scope & Importance	
	1.3	Money: Meaning, Definition, Types of Money	
	1.4	Functions of Money	
2.0		National Income	12
	2.1	National Income – Meaning, Definition, features and different concepts	
	2.2	Methods of measurement of National Income	
	2.3	Importance of National Income	
	2.4	Difficulties in the measurement of National Income	
3.0		Business Cycle	12
	3.1	Business Cycle - Nature and Characteristics	
	3.2	Phases of Business Cycle and Control of Business Cycle	
	3.3	Concept of Inflation and its features	
	3.4	Concept of Deflation and measures to control it	
4.0		Public Finance & Policy	12
	4.1	Meaning, Definition and Structure of Public finance	
	4.2	Meaning and Canons of Taxes, Classification of Taxes	
	4.3	Monetary Policy - Meaning & Objectives	
	4.4	Fiscal Policy- Meaning & Objectives	
5.0		Money Market and Capital Market in India	12
	5.1	Introduction of Financial Market : Money and Capital	

	5.2	Structure & Role of Money Market in India	
	5.3	Structure & Role of Capital Market in India	
		Total	60 Hrs

Reference Books:

- 1) Macro Economics: D.M. Mithani, Himalaya Publication House, New Delhi
- 2) Business Economics: H. L. Ahuja, S Chand & Co. New Delhi
- 3) Macro Economics: Dr. Sunil Bhaduri, New Central Book Agency Pvt. Ltd.
- 4) Business Economics : G. N. Zambre, Pimplapure Co. Publishers, Nagpur

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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Business Mathematics

Discipline Specific Minor 2 (DSM)

Course Code: CAATMT1152

Course prerequisites:	Basic knowledge of mathematics, Classroom, Blackboard, E-materials, Books etc.
Course Objectives	1. To make students understand the concepts of Regression
	2. To make students understand the concept of index numbers and its practical utility in business operations
	3. To make students acquainted with the concept of matrices and mathematical operations regarding matrices
Course Outcomes	1. Students will be able to understand the application of index numbers in business operations
	2. Students will be acquainted with the concept of matrices, its types and use in business operations
	3. Students will be able to understand the techniques of business forecasting through the concepts of probability

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	Test I Marks	Test II Marks	Average Marks of two tests			
04	--	60	--	10	10	20	80	--	100

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Regression Analysis (Two Variables only)	12
	1.1	Meaning and concepts of Regression	
	1.2	Regression Lines, Regression Equations	
	1.3	Relation between Coefficient Correlation and Regression	
	1.4	Numerical Problems	
2.0		Probability	12
	2.1	Meaning & definition of probability	
	2.2	Concept of Events, types of events, sample space;	
	2.3	Addition & Multiplication laws of probability;	
	2.4	Simple Problems on Addition and Multiplication of Probability	
3.0		Index Numbers	12
	3.1	Meaning, definition and need of Index Numbers;	
	3.2	Price Index Numbers	
	3.3	Laspayer's, Paasche's and Fisher's Ideal Index Numbers;	
	3.4	Numerical Problems	
4.0		Matrices	12
	4.1	Meaning and definition of matrix;	
	4.2	Types and significance of matrix;	
	4.3	Addition, Subtraction and Multiplication theorems of matrices	

	4.4	Numerical Problems	
5.0		Permutations and Combinations	12
	5.1	Meaning of permutations	
	5.2	Meaning of Combinations	
	5.3	Numerical Examples	
		Total	60 Hrs

Reference Books:

1. S.C. Gupta, Fundamentals of Statistics, 10th Edition, Himalaya Publishing House, New Delhi, 2022
2. Dr. B.N. Gupta, Business Statistics, 1st Edition, Sahitya Bhavan Publishing House, Agra, 2022
3. S.C. Gupta and Indara Gupta, Business Statistics, Himalaya Publishing House, 2nd Edition, 2013
4. S.M. Shukla and S.P. Sahai, Business Statistics, 1st Edition, Sahitya Bhavan Publishing House, Agra, 23
5. Dr C K Harnawale, Dr R B Rampure and Dr Rajesh Goje: Business Mathematic s & Statistics” New Man Publication Parbhani.
6. डॉ. बी. जी. खटाळ, सांख्यिकी पद्धती, २०१७ प्रशांत पब्लिकेशन, जळगाव

Continuous Assessment (CA):

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

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

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

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



Swami Ramanand Teerth Marathwada University, Nanded
(Syllabus of Four Years Multidisciplinary UG Program in Commerce with Multiple Entry and Exit Option)
B.Com. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Principles of Banking

(Generic Elective)

Course Code: CAATGE1151

Course prerequisites:	Basic knowledge of banking and financial system, Classroom, Blackboard, E-materials, Books etc
Course Objectives	1 To make the students be acquainted with the origin and history of banking in the world in general and in India in particular.
	2. To enable students to understand the different procedures and practices in banks.
	3. To make students understand the functions, role and significance of commercial banks in India.
Course Outcomes	1. Students will be able to understand the history of banking system and its development in India
	2. Students will be able to understand the different procedures and practices in day-to-day banking.
	3. Students will be able to understand the different functions of commercial banks in India.

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	Test I Marks	Test II Marks	Average Marks of two tests			
02	---	30	---	05	05	10	40	---	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Banking System	07
	1.1	Introduction, definitions of bank, Need & Importance of banking;	
	1.2	Indian Banking System- Brief history and its structure;	
	1.3	Role of banking in economic development.	
2.0		Banking Procedures and Practices	07
	2.1	Types of bank accounts & types of loans;	
	2.2	Procedure of bank account opening; KYC Procedures; Banking services- ATM, Debit card & Credit card, Passbook, Bill Payment, Aadhar Enabled Banking, e-wallets.	
	2.3	Types of cheques, Demand Draft, RTGS, NEFT, Loan application	
3.0		Commercial Banks in India	08
	3.1	Meaning and concept of Commercial Banks;	
	3.2	Need, Significance and role of commercial banks;	

	3.3	Public Sector and Private sector banks; Bank Nationalization of 1969 & 1980;	
4.0		Reserve Bank of India (RBI)	08
	4.1	Introduction and brief history of RBI	
	4.2	Objectives and organizational structure of RBI;	
	4.3	Significance and major functions of RBI;	
		Total	30 Hrs

Reference Books:

1. Bharti V. Pathak, Indian Financial System, 4th Edition, Pearson Publication, Chennai, 2018
2. M.Y. Khan, Indian Financial System, 11th Edition, McGraw Hill Publication, New Delhi, 2019
3. S. Natarajan & Dr. R. Parmeshwaran, Indian Banking, Revised Edition, S. Chand Publication, New Delhi, 2022.
4. CA S.M. Ojha, Principles & Practices of Indian Banking System, 1st Edition, HSRA Publication, Mumbai, 2021
5. प्रा. डॉ. मारुतीकच्छवे, प्रा. डॉ. रमाकांतघाडगे आणि डॉ. बालाजीकांबळे, भारतीय बँकां गव्यवसाय, प्रथम आवृत्ती, श्रद्धापणलालके शन, सोलापूर, २०१८

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 Q.2 to Q.6) 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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Fundamentals of Entrepreneurship

(Generic Elective)

Course Code: CAATGE1152

Course prerequisites:	Basic knowledge of innovation, observation skills, Classroom, Blackboard, E-materials, Books
Course Objectives	1. To orient the learner toward entrepreneurship as a career option and creative and innovative mind.
	2. To make the students familiar with Government Initiatives for Entrepreneurship Development.
	3. To develop entrepreneurial qualities and skills among the students.
Course Outcomes	1. Students will be turned towards entrepreneurship with creative and innovative mind as a career option
	2. Students will be familiar with Government Initiatives for Entrepreneurship Development
	3. Students will be motivated to become an entrepreneur.

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	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Entrepreneurship	08
	1.1	Introduction, Meaning, Definition and Various Concepts of entrepreneurship, Nature of Entrepreneurship, Characteristics of Entrepreneurship.	
	1.2	Role, functions, and significance of Entrepreneurship	
	1.3	Factors motivating entrepreneurship, Barriers to Entrepreneurship	
2.0		Entrepreneur	08
	2.1	Introduction, Meaning and Definition of Entrepreneur, Characteristics of an Entrepreneur, Qualities of an Entrepreneur.	
	2.2	Functions of an Entrepreneur, Types of an Entrepreneur	
	2.3	Difference between Entrepreneurship and Entrepreneur	
3.0		Entrepreneurship Development Program (EDP)	07
	3.1	Introduction, Meaning, Need and Importance of EDP, Objectives of EDP, achievements of EDP,	
	3.2	Role of Government in organizing EDPs, Problems and measures of EDP in India	

	3.3	Institutions involved in Entrepreneurship Development — NIESBUD, COs, CEDOK, SFCs and KVIC.	
4.0		Introduction of Govt Initiatives for Entrepreneurship Development	07
	4.1	Start-up India, Make in India, Atal Innovation Mission (AIM)	
	4.2	Support to Training and Employment Program (STEP), Jan Aadhar Mobile (JAM), Digital India	
	4.3	Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kaushalya Vikas Yojana (PMKVY), National Skill Development Mission (NSDM)	
		Total	30 Hrs

Reference Books:

- 1 Gupta C. B. and Srinivasan N. P., "Entrepreneurship Development" S. Chand Publication, New Delhi
- 2 Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
- 3 Sudha G. S., Fundamentals of Entrepreneurship, Ramesh Book Depot, Jaipur & New Delhi 2006.

Continuous Assessment (CA):

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

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

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Tally

(Ability Enhancement Course)

Course Code: CAATSC1151

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

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Introduction to Computerised Accounting	07
	1.1	Introduction, Importance and Features of Computerized Accounting, Advantages and disadvantages of computerised accounting	
	1.2	Difference between Manual Accounting and Computerised Accounting	
	1.3	Creation / Setting up of Company in Tally, Alteration of Company, Company Features and Configuration,	
2.0		Accounting and Inventory Masters	07
	2.1	Managing Ledger and Groups – Creation, Display and Alteration of Single or Multiple Ledgers and Groups	
	2.2	Stock Items: Creation, Display and Alteration of Single or Multiple Stock Items, Units of Measures: Creation, Display and Alteration of Units of Measures	
	2.3	Stock Groups & Stock Categories: Create, Display, Alter and Delete – Single or Multiple Stock Groups and Stock Categories	
3.0		Accounting and Inventory Vouchers	08
	3.1	Accounting Vouchers – Introduction – Types of Vouchers	
	3.2	Inventory Vouchers – Introduction – Types of Inventory Vouchers	
	3.3	Recording of transactions in Tally: Accounting Voucher and Inventory Voucher Entry using Tally (Journal Entry in Tally)	
4.0		Display and Printing of Report	08
	4.1	Display and Printing of Reports – Day Book, Cash Book, Purchase Register,	

		Sales Register, Journal Register and Ledger Accounts, Statement of Accounts	
	4.2	Display and Printing of Reports – Trial Balance, Profit and Loss Account and Balance Sheet	
	4.3	Backup and Restore, Split Company Data, Import and Export of Data, Rewrite Data, e-mail a report, Uploading the reports.	
		Total	30 Hrs

Reference Books:

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

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students’ centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

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

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: INCOME TAX – II (UGC AT - III)

(Vocational & Skill Enhancement Course)

Course Code: CAATSC1152

Course prerequisites:	Basic knowledge of Tax, Classroom, Blackboard, E-materials, Books etc.
Course Objectives	1. To make students to become familiar with basic principles and fundamental provisions of Direct Tax and Indirect Tax. 2. To explore the students' knowledge related to the concepts of taxation.
Course Outcomes	1. Students will be able to learn various direct and indirect taxes and their implications. 2. Students can well define the income tax concepts, residential status of an assessee etc.

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	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Profit or Gain from Business or Profession	08
	1.1	Meaning of Business, Meaning of Profession	
	1.2	Inadmissible Income chargeable u/s 28	
	1.3	Admissible deductions u/s 30 to 37	
	1.4	Practical problems on computation of Income from Business or Profession	
2.0		Capital Gain	08
	2.1	Meaning of Capital Asset (u/s 2(14))	
	2.2	Kinds of Capital Asset	
	2.3	Cost Inflation Index, Deductions u/s 54	
	2.4	Practical problems on computation of Capital Gain	
3.0		Income from Other Sources	07
	3.1	Introduction to other sources	
	3.2	Specific income chargeable under this head: sec. 56(2)	
	3.3	Deduction allowable under this head	
	3.4	Practical problems on computation of Income from Other Sources	
4.0		Income Tax Authorities	07
	4.1	Central Board of Direct Taxes (CBDT)	
	4.2	Powers of Director General	
	4.3	Powers of Chief Commissioner	
	4.4	Powers of Commissioner	
		Total	30 Hrs

Reference Books:

1. Student's Guide to Income Tax- Singhania and Singhania- Taxmann
2. Income Tax Law and Practice- Gaur, Narang, Gaur & Puri- Kalyani Publishers
3. Direct Tax Law and Practice- Mehrotra & Goyal- Sahitya Bhawan Publications

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

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

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 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. (Accounting & Taxation) (1st Year): Semester II (Level 4.5)

Subject: Commerce

Under Faculty of Commerce and Management

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

Course Title: Modern Business Communication (UGC AT – IV)

(Ability Enhancement Course)

Course Code: CAATAC1151

Course prerequisites:	Major resources of communication process provide to the students
Course Objectives	1. To improve speaking, writing, and interview skills of students.
	2. To make able to the students to develop personality and communication skills.
	3. To make able the students various communication principles as are applicable in communication skills in business.
Course Outcomes	1. The students will penetrate the communication skills used in business world
	2. Students will be benefitted to write business letters effectively
	3. Students develop the awareness about the various media of communication

Course Teaching and Evaluation Scheme

Teaching Scheme				Evaluation Scheme					
Credits Assigned		Teaching Hours		Continuous Assessment			End of Semester Exam Marks	Practical/ Oral Exam Marks	Total Marks
Theory	Practical	Theory	Practical	Test I Marks	Test II Marks	Average Marks of two tests			
02	--	30	--	05	05	10	40	--	50

Course Contents

Module No.	Unit No.	Topic	Teaching Hours
1.0		Methods & Modes of Communication	08
	1.1	Verbal & Non-Verbal Communication & its Types	
	1.2	Difference between Oral and Written Communication	
	1.3	Group Discussion, Seminar	
2.0		Modern Tele Communication	08
	2.1	Advantages & Disadvantages of Tele Conferencing	
	2.2	Advantages & Disadvantages of Video Conferencing	
	2.3	Social Media : WhatsApp, Twitter	
3.0		Business Letters	07
	3.1	Introduction, Meaning	
	3.2	Principles of Good Business Letters	
	3.3	Types of Business Letters	
4.0		Interview Skills	07
	4.1	Introduction, Types of Interview	
	4.2	Features of an Interview	
	4.3	Tips to appear for Interview	
		Total	30 Hrs

Reference Books:

1. Business Communication-Dr.R.V.Ghadage, Asst. Prof. V.P.Varma, Asst.Prof S.S.Sharma, Asst.Prof D.J.Shaikh
2. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
3. Business Communication – Varinder Kumar- Kalyani Publication Ludhiyana
4. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
5. Essential of Business Communication – Rajendrapal – sultan chand & son New Delhi

Continuous Assessment (CA):

1. Two Tests: There are two tests of 05 marks each must cover at least 80% of syllabus. The Average Marks of Two tests will be considered for final Internal Assessment.

2. Assignment/ Tutorial: At least 02 assignments for 05marks covering entire syllabus must be given. The assignments should be students' centric and an attempt should be made to make assignments more meaningful, interesting, and innovative.

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

1. Question No.1 will be compulsory carrying 10 marks and based on any module of the entire syllabus.
2. Attempt any 3 questions (from Q.2 to Q.6) carrying 10 marks each covering all the modules of the syllabus.
3. The students need to solve total 4 questions.