



THIRD-YEAR OF BACHELOR OF COMMERCE MAJOR ACCOUNTANCY REVISED SYLLABUS ACCORDING TO CBCS NEP 2020

COURSE TITLE: RURAL TOURISM
SEMESTER-V, W.E.F. 2025-2026

**RECOMMENDED BY THE BOARD OF STUDIES IN COMMERCE
AND**

APPROVED BY THE ACADEMIC COUNCIL

Devrukh Shikshan Prasarak Mandal's

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and
Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh.
Tal.Sangmeshwar, Dist. Ratnagiri-415804, Maharashtra, India

Academic Council Item No: 02/2025

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Bachelor of Commerce
Name of the Department	:	Commerce
Name of the Class	:	Third Year
Semester	:	Five
No. of Credits	:	02
Title of the Course	:	Rural Tourism
Course Code	:	ACVS301
Name of the Vertical in adherence to NEP 2020	:	VSC
Eligibility for Admission	:	Any Second Year B.Com Pass seeking Admission to Degree Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	UG
Pattern of Marks Distribution for TE and CIA	:	30:20
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2025-2026
Ordinances /Regulations (if any)		

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce and Vid. Dadasaheb Pitre Science College, Devrukh (An Autonomous College Affiliated with University of Mumbai)

Syllabus for Third Year of Bachelor of Commerce in Accountancy

(With effect from the academic year 2025-2026)

SEMESTER-V

Paper No.— I

Course Title: Rural Banking And Financial Inclusion

No. of Credits - 02

Type of Vertical: VSC

COURSE CODE: ACVS301

Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to...

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Understand	Understand the concept of Rural Tourism
CLO-02	Apply	Apply the Benefits of Rural Tourism in practice

Syllabus for Third Year of Bachelor of Commerce in Accountancy
(With effect from the academic year 2025-2026)

SEMESTER-V

Paper No.– I

Course Title: Rural Tourism

No. of Credits - 02

Type of Vertical: Major and Minor

COURSE CODE: ACVS301

COURSE CONTENT			
Module No.	Content	Credits	No. of Lectures
1	Introduction to the concept of Rural Tourism. Rural Territory- Its Potential as a Tourism Product. Village as a primary tourism product- Showcasing rural life, art, culture and heritage. Sustainable Tourism, Agro Tourism, Inspirational Tourism	01	15
2	Benefits of Rural Tourism, Costs associated with Rural Tourism. Impact of Rural Tourism on the rural community. Holistic benefits of Rural Tourism on the society. Challenges of Rural Tourism. Rural Tourism Business Plan. Feasibility and Execution. Infrastructure, Marketing and Financial Assistance requisites. Intervention of Professional Agencies - Lintrages for development of Rural Tourism.	01	15
	Total	02	30

Access to the Course

The course is available for all the students admitted for Third Year Bachelor of Commerce.

Methods of Assessment

The assessment pattern would be 20:30, 60% for Semester End Examination (SEE) and 40% for Continuous Internal Assessment (CIA). The structure of the SEE and CIA would be as recommended by the Board of Studies and approved by the Board of Examination and the Academic Council of the college.

Term End Evaluation (60 Marks) Question Paper Pattern

Time: 2 hours

Question No.	Unit/s	Question Pattern	Marks
Q.1	All	MCQs or concepts	12
Q.2	I	Solve any Two out of Three	12
Q.3	II	Solve any Two out of Three	12
Q.4	III	Solve any Two out of Three	12
Q.5	IV	Solve any Two out of Three	12
	Total		60

Internal evaluation (40 Marks)

Sr. No.	Description	Marks
1	Mid Term Examinations	20
2	Active Participation in teaching learning Process	10
3	Subject related activities as assigned by the teacher	10
	Total	40

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.