

Savitribai Phule Pune University



**Khadki Education Society's
Tikaram Jagannath Arts, Commerce and Science
College Khadki, Pune-03
(Autonomous)**



**Four Year Bachelors Degree Program in
Business Administration**

Faculty of Commerce

**Syllabi For
B.Com. (Business Management)**

Choice Based Credit System(CBCS) Syllabus

Under National Education Policy (NEP 2020)

To be implemented from Academic Year 2025-2026

PREAMBLE:

In pursuit of excellence in business education and professional preparation, the B. Com. - Business Management program outlines the educational philosophy, goals, and intended outcomes. It constructs academic excellence, ethical leadership, and holistic student development. Commerce education prepares graduates to be principled leaders, innovative thinkers, and global citizens poised to create positive change in the business world. It equips them to navigate the complexities of the business environment, make informed decisions, and contribute to the success of organizations.

Following aspects highlight the importance of commercial education:

- 1. Academic Rigor and Excellence:** Commercial education provides a rigorous academic curriculum that equips students with a comprehensive understanding of business theories, principles, and practices. Through innovative teaching methods and experiential learning opportunities students excel in dynamic and competitive global business environments.
- 2. Ethical Leadership and Social Responsibility:** Students are instilled the importance of ethical decision-making, integrity, and corporate social responsibility. Our program emphasizes the significance of ethical leadership and the impact of business practices on society and the environment.
- 3. Critical Thinking and Problem-Solving Skills:** We foster the development of critical thinking, analytical reasoning, and problem-solving skills essential for effective decision-making in complex business situations. Students learn to evaluate information, analyze data, and formulate strategic solutions to real-world challenges.
- 4. Global Perspective and Cultural Awareness:** Recognizing the interconnectedness of the global economy, we emphasize the development of a global mindset and cultural competence among the students. Our curriculum integrates international business concepts and opportunities for cross-cultural learning experiences.
- 5. Professional Development and Career Readiness:** Through internships, professional development workshops, and networking opportunities, students are facilitated the acquisition of practical skills and industry-specific knowledge necessary for professional growth and advancement.
- 6. Innovation and Entrepreneurship:** Encouraging creativity and innovation, we inspire entrepreneurial thinking and the ability to identify and seize opportunities in the marketplace. Our program supports aspiring entrepreneurs in developing business plans and launching ventures that contribute to economic growth and innovation.
- 7. Continuous Learning and Adaptation:** Committed to continuous improvement and adaptation to meet the evolving demands of the business world. Our faculty engage in scholarly research and professional development to ensure that our curriculum remains relevant and responsive to industry trends and technological advancements.
- 8. Constant Learning:** Commerce is a field that requires continuous learning and adaptation to stay competitive. Business education instils a mindset of lifelong learning, encouraging individuals to stay updated about industry trends, new technologies, and evolving business practices.

Objectives of the Programme:

1. To provide students with a thorough understanding of various aspects of business management, marketing, finance, accounting, operations, human resources, and strategic planning.
2. To develop students' ability to analyze business situations, evaluate information, and make informed decisions using critical thinking and problem-solving techniques.
3. To equip students with leadership qualities and managerial competencies necessary for effectively leading teams, managing projects, and overseeing organizational operations.

4. To enhance students' communication abilities, both oral and written, enabling them to effectively convey ideas, negotiate, present findings, and engage in professional discourse within diverse business environments.
5. To foster an understanding of ethical principles and social responsibility in business practices, emphasizing integrity and ethical decision-making.
6. To provide insights into the global business environment, including international markets, cross-cultural communication, global strategy, and the impact of globalization on business operations.
7. To encourage entrepreneurial thinking and innovation among students, equipping them with the skills and knowledge to identify business opportunities, innovate, and create value in entrepreneurial ventures or corporate settings.
8. To facilitate the development of professional skills such as teamwork, time management, negotiation, adaptability, and project management, preparing students for successful careers in various sectors of the business industry.
9. To offer opportunities for practical application of theoretical knowledge through internships, industry projects, case studies, simulations, and collaborative learning experiences, bridging the gap between academia and industry.
10. To promote a commitment to lifelong learning and professional growth, encouraging students to stay updated with emerging trends, technological advancements, and evolving business practices throughout their careers.
11. To provide students with a comprehensive understanding of marketing, finance, human resources,

Program Outcomes:

PO.No	Outcomes
PO 1	Graduates will demonstrate a comprehensive understanding of key business disciplines, including management, marketing, finance, accounting, human resources, operations, and strategic planning.
PO 2	Graduates will demonstrate a comprehensive understanding of key business disciplines, including management, marketing, finance, accounting, human resources, operations, and strategic planning.
PO 3	Graduates will be able to analyze complex business problems, evaluate information from multiple sources, and develop innovative solutions using critical thinking and problem-solving skills.
PO 4	Graduates will possess strong communication skills, both written and oral, enabling them to effectively present ideas, negotiate, and interact professionally within diverse business environments.
PO 5	Graduates will exhibit leadership qualities and the ability to work collaboratively in teams, demonstrating effective management of tasks, projects, and interpersonal dynamics.
PO 6	Graduates will understand ethical principles and demonstrate ethical decision-making in business contexts, considering social responsibility and sustainability in their actions.
PO 7	Graduates will recognize the impact of globalization on business operations and demonstrate awareness of international business practices, cross-cultural communication, and global economic trends.

PO 8	Graduates will exhibit entrepreneurial thinking and innovation, with the ability to identify opportunities, take calculated risks, and create value in entrepreneurial ventures or corporate settings.
PO 9	Graduates will have developed professional skills such as time management, adaptability, resilience, and conflict resolution, enhancing their effectiveness in professional roles.
PO 10	Graduates will have gained practical experience through internships, industry projects, case studies, simulations, or other experiential learning opportunities, applying theoretical knowledge to real-world business challenges.
PO 11	Graduates will demonstrate a commitment to lifelong learning and professional development, staying abreast of industry trends, technological advancements, and evolving business practices to maintain competitiveness in their careers.

Introduction

The B.Com. - BM Degree Program (2024 Pattern) will be introduced in the following order:

Sr. No.	B. Com Degree Program	Academic Year
A	First Year B.Com. - BM	2025-2026
B	Second Year B.Com. - BM	2026-2027
C	Third Year B.Com. - BM	2027-2028
D	Fourth Year B.Com. - BM	2028-2029

The course will be offered in following Specializations:

1. Finance Management (FM)
2. Marketing management (MM)

Eligibility

- a) No Candidates shall be admitted to the First Year of the B.Com BM Degree Program (2024 Pattern) unless he / she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board or equivalent or University with English as a passing Course.
- b) No candidate shall be admitted to the Third Semester Examination of the Second Year unless he / she has cleared First Two Semesters satisfactorily for the course at the college affiliated to this University.
- c) No student shall be admitted to the Third Year B. Com BM (Fifth Semester) Degree Program (2024 Pattern) unless he / she has cleared all the papers of First and Second Semester Examination of F.Y. B.Com. BM
- d) No candidate shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared first Two Semesters satisfactorily of Second Year for the Program at the college affiliated to this University.
- e) No candidate shall be admitted to the Fourth Year B. Com BM (Seventh Semester) Degree Program (2024 pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination

The Teacher can use the following Methods as Teaching Methodology:

- Class Room Lectures
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business / Industry Units
- Group Discussion / Debates
- Assignments, Tutorials, Presentations, Role Play etc.
- YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
- Analysis of Case Studies.

Examination

- 1) A student cannot appear for Semester End Examination unless he / she must earn at least 75% attendance during the teaching period of that course. If a student fails to maintain attendance up to 75%, at the time of filling of Examination Forms, an undertaking from the student should be taken stating that he / she will be allowed to appear for Examination subject to fulfillment of required attendance criteria during the remaining period of teaching of the course.
- 2) Each credit will be evaluated for 25 Marks.
- 3) Each course will have a distribution of 40:60 for CIE and SEE.
- 4) To pass a course, the student must obtain at least 40% Percent marks in the CIE and SEE separately.
- 5) If a student misses CIE examination, he / she will have a Second Chance with the permission of the teacher concerned only. Such a Second Chance shall not be the right of the student; it will be the discretion of the teacher concerned only rather than the Head of the Department or Principal to give or not to give Second Chance to a student to appear for Internal Assessment.
- 6) A student cannot register for the Third, Fifth and Seventh Semester, if he / she fails to complete 50% credits of the total credits expected to be ordinarily completed within Two Semesters.
- 7) No student shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared First Two Semesters.
- 8) No student shall be admitted to the Fourth Year B. Com BM (Seventh Semester) Degree Program (2024 Pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination of S.Y. B.Com BM and has satisfactorily kept terms for the Third Year (Fifth and Sixth Semester).
- 9) There shall be revaluation of the Answer Scripts of Semester-End Examination but not of Answer Scripts of Internal Assessment Papers as per Ordinance No. 134 A and B.

Standard of Passing

- A candidate is required to obtain 40% Marks in Internal Assessment, Practical Examination and Semester End University Examination.
- It means that passing separately at Internal Assessment, Practical Examination and Semester End University Examination is compulsory.

Methods of Evaluation, Passing, and Evaluation Criteria

The evaluation of students will be done on Three Times during each Semester:

- Internal Assessment (Internal)
- Practical Examination (If applicable)

- Semester End University Examination (External)

For Semester End University Examination, question papers will be set for Seventy Percent of the Total Marks allotted for the course.

Evaluation will be done on a continuous basis Three Times during each Semester. Internal Assessment will be of Thirty Percent of the Total Marks allotted for the subject. The colleges will adopt any Two Methods out of the following Methods for Internal Assessment:

- Offline Written Examination
- Power Point Presentations
- Assignments / Tutorials
- Oral Examination •Open Book Test
- Offline MCQ Test
- Group Discussion
- Analysis of Case Studies

Teaching Methodology

The Teacher can use the following Methods as Teaching Methodology:

- Class Room Lectures
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tool
- Visits to various Professionals Units, Companies and Business / Industry Units
- Group Discussion / Debates
- Assignments, Tutorials, Presentations, Role Play etc.

- YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
- Analysis of Case Studies.

Credit Distribution Structure for FYBCom – BM (Semester I)

Sem-I	Major Mandatory 1 (Compulsory)	Major Mandatory 2 (Select Any One Specialization)	Major Mandatory 3 (Select Any One – Different from Major 2)	Open Elective (OE)	Skill Enhancement Course (SEC)	Ability Enhancement Course (AEC)	Value Education Course (VEC)	Indian Knowledge System (IKS)	Total Credits
Course Title	Principles of Management	Finance: Principles of Finance	Marketing: Principles of Marketing	Business Mathematics	Soft Skills Development	Business Communication Skills – I	Environmental Awareness	Generic IKS	
Lecture	5 T	5T	5T	3T	3T	3T	3T	3T	
Hours / Week	5	5	5	3	3	3	3	3	
Credits	4	4	4	2	2	2	2	2	22
Internal Marks	40	40	40	20	20	20	20	20	
External Marks	60	60	60	30	30	30	30	30	
Total Marks	100	100	100	50	50	50	50	50	

Credit Distribution Structure for FYBCom – BM (Semester II)

Sem-II	Major Mandatory 4 (Compulsory)	Major Mandatory 5 (As per Specialization selected in Sem I)	Major Mandatory 6 (As per Specialization selected in Sem I)	Open Elective (OE)	Skill Enhancement Course (SEC)	Ability Enhancement Course (AEC)	Value Education Course (VEC)	Co-Curricular Course (CC)	Total Credits
Course Title	Business Cost Accounting	Finance: Business Accounting /	/ Marketing: Consumer Behavior & Sales	Business Statistics	Basics of Stock Market / Cross-Cultural Communication / AI Tools & ML for Business	Business Communication Skills – II	Democracy Awareness & Gender Sensitization	Physical Education @ Department	
Lecture	5T	5T	5T	3T	3T	3T	3T	2T	
Hours / Week	5	5	5	3	3	3	3	2	
Credits	4	4	4	2	2	2	2	2	22
Internal Marks	40	40	40	20	20	20	20	20	
External Marks	60	60	60	30	30	30	30	30	
Total Marks	100	100	100	50	50	50	50	50	

Credit Structure for FYBCOM - BM

FYBCOM-BM Semester I								
Course Type	Course	Course Title	Hours / Week	Credits	Internal	External	Total	
Major Mandatory (12)	Major Mandatory 1 (Compulsory)	Principles of Management	5	4	40	60	100	
	Major Mandatory 2 (Select Any one Specialization)	Finance: Principles of Finance	5	4	40	60	100	
		Marketing: Principles of Marketing						
		HRM: Principles of Human Resource Management						
		Agri. Bussi.: Agriculture and Indian Economy						
		Service Mgmt.: Essentials of Services Management						
	Major Mandatory 3 (Select Any one Specialization other than selected in Major Mandatory 2)	Finance: Principles of Finance	5	4	40	60	100	
		Marketing: Principles of Marketing						
		HRM: Principles of Human Resource Management						
		Agri. Bussi.: Agriculture and Indian Economy						
		Service Mgmt.: Essentials of Services Management						
	Open Elective (OE)	Open Elective 1	Business Mathematics	3	2	20	30	50
	Skill Enhancement	Skill Enhancement	Soft Skills Development	3	2	20	30	50
	Course (SEC)	Course (SEC)						

Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC)	Business Communication skills - I	3	2	20	30	50
Value Education Course (VEC)	Value Education Course (VEC)	Environmental Awareness	3	2	20	30	50
Indian Knowledge System (IKS)	Indian Knowledge System (IKS)	Generic IKS	3	2	20	30	50
		Total	-	22	220	330	550

FYBCOM-BM Semester II

Course Type	Course	Paper Title	Hours / Week	Credits	Internal	External	Total
Major Mandatory (06)	Major Mandatory 4 (Compulsory)	Business Cost Accounting	5	4	40	60	100
	Major Mandatory 5 (As per the specialization)	Finance: Business Accounting	5	4	40	60	100
		Marketing: Consumer Behavior and Sales Management					
		HRM: Organizational Behavior					
	selected in Semester I)	Agri. Bussi.: Essentials of Rural Development					
		Service Mgmt.: Essentials of Services Management					
	Major	Finance: Business Accounting					
		Marketing: Consumer Behavior and Sales Management					

	Mandatory 6 (As per the specialization selected in Semester I)	HRM: Organizational Behavior	5	4	40	60	100
		Agri. Bussi.: Essentials of Rural Development					
		Service Mgmt.: Essentials of Services Management					
Open Elective (OE)	Open Elective 2	Business Statistics	3	2	20	30	50
Skill Enhancement Course (SEC)	Skill Enhancement Course (SEC)	Basics of Stock Market/ Cross - Cultural Communication/ AI TOOLS and ML for Business	3	2	20	30	50
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC)	Business Communication skills - II	3	2	20	30	50
(AEC)							
Value Education Course (VEC)	Value Education Course (VEC)	Democracy Awareness & Gender Sensitization	3	2	20	30	50
Co- Curricular Courses (CC)	Co-Curricular Courses (CC)	Physical Education	@ Depart ment	2	20	30	50
		Total	-	22	220	330	550

Semester I

Syllabus

B.O.S. – F.Y. B.COM (B.M.) – SEM -I

SUBJECT TEACHERS

Sr . No .	Subject Code	Subject Name	Type	Subject Teacher
1	UBMM1 Pom1	Principles of Management	M1	Prof. Mehnaz Kaushar
2	UBMM2 FinI	Finance: Principles of Finance	M2	Dr. Sheetal Randhir
3	UBMM3 MkgI	Marketing: Principles of Marketing	M3	Prof. Amruta Khendad
4	UBMOE1 BmI	Business Mathematics	OE 1	Prof. Priya Shirke
5	UBMSEC Sd1	Soft Skill Development- Fundamentals of Computer	SEC	Prof. Sonali Gedam
6	UBMAEC BcsI	Business Communication Skills – I	AEC	Prof. Amruta Khendad
7	UBMVEC EnvI	Environmental Awareness	VEC	Prof. Mehnaz Kaushar
8	UBMIKS I	Generic IKS	IKS	Dr. Sheetal Randhir

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Principles of Management

Semester I					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	UBMM1 POM 1	Major Mandatory	Principles of Management	04	5

Course Objectives	
1.	To understand basic concept regarding organization Business Administration
2.	To examining application of various management principles
3.	To develop managerial skills among the students through Experiential Learning
4.	To develop managerial thinking and cultivate business acumen.
5.	To identify new systems and trends in modern management related with Artificial Intelligence.

Course Outcome		Blooms Taxonomy
CO1	Express themselves effectively in routine and special real business interactions and principles of management	Remembering
CO2	Demonstrate appropriate use of administration, management.	Applying
CO3	Ability to organize various programs, meetings, and events	Evaluating
CO4	Apprise the pros and cons of major managerial functions	Understanding
CO5	Create and deliver effectiveness of quality management	Creating

SYLLABUS

Unit	Title and Contents	No. of Lecture Hours
1	Nature of Management: 1.1 Meaning & Importance, Functions 1.2 Role of Managers 1.3 Management as an Art, Science, Profession, and a Social System 1.4 Concept of Management, Administration, Organization & Universality of Management	15
2	Evolution of management thoughts: 2.1 Concept of Managerial Thoughts 2.2 Contribution of Frederick Taylor, Elton Mayo, Henry Fayol and Peter Drucker 2.3 Indian Management ethos (Indian) and different Styles for example (J.R.D Tata, Dhirubhai Ambani, N. R. Narayana Murthy, Verghese Kurien)	15
3	Major managerial Functions: 3.1 Forecasting: Meaning, Need Types, Methods, Advantages, merits, Disadvantages 3.2 Planning: Meaning, Need Types, methods, Advantages, merits, Disadvantages 3.3 Organizing: Meaning, Concept, Delegation of Authority: Meaning, Importance Decentralization: Concepts, Meaning And, Importance 3.4 Decision Making: Types, Process, and Techniques Directions nature and principles and 3.5 Motivation: Meaning, Importance, Nature, Principles, and Theories 3.6 Controlling: Meaning, Needs, Process, Techniques	15
4	Recent Trends in Management: 4.1 Management of Change, Management of Crises 4.2 Total Quality Management (TQM): Meaning, Merits, Demerits 4.3 Stress Management: Concepts, Principles, Techniques 4.4 Knowledge Management: Meaning, Merits, Demerits 4.5 Outsourcing: Meaning, Merits, Demerits 4.6 Artificial Intelligence (AI TOOLS) in Management: Role of AI TOOLS in Decision Making, Human Resource Management, Predictive Analysis, and Business Intelligence 4.7 Digital Transformation and Automation: Concepts and Impact on Managerial Practices	15

Reference Material:-

Text Books-1. Taxmann's Principles of Management Text and Cases, Neeru Vasishth, Vibhuti Vasishth

Reference Books

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Principles of Management	M.P. Waghmare	Nirali Publication	Mumbai
2	Management Concepts and Strategies	J.S. Chandan Vikas	Publishing House Pvt. Ltd.	New Delhi
3	Principles of Management	Harold Koontz, Heinz Wehrich, A. Ramachandra Arysri	McGraw hill companies	New Delhi
4	Management A Global and Entrepreneurial Perspective	Heinz Wehrich, Mark V. Cannice, Harold Koontz	McGraw hill companies	McGraw hill companies
5	Management – 2008 Edition	Robert Kreitner, Mamata Mohapatra	Biztantra – Management For Flat World	New Delhi

E- Resource:

1. <https://ndl.iitkgp.ac.in>
2. <https://2012books.lardbucket.org/pdfs/management-principles-v1.0.pdf>
3. https://drive.google.com/drive/folders/1tb_wXGeLNpNnvBhxTyrVpdAPGrX46Un

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Finance: Principles of Finance

Semester I					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	UBMM2 FinI	Major Mandatory	Principles of Finance	4	5

Course Objectives

1.	To cultivate right approach towards money, finance, and their role in business
2.	To develop right understanding regarding various sources of finance and their role and utility in business.
3.	To develop basic skills as to concept of capital structure and concept of capital structure
4.	To understand basics of recent concepts in finance
5.	To basic business operations in finance department

	Course Outcome	Blooms Taxonomy
CO1	Remembering traditional, modern, role of finance manager	Remembering
CO2	Understand the sources of Finance, recent trends in business finance	Understanding
CO3	Identify the capital structure and factors affecting capital structure	Applying
CO4	Analyzing the difference between shares, debentures	Analyzing
CO5	Evaluate consequences of over- capitalization and Under Capitalization.	Evaluating

SYLLABUS

Unit	Title and Contents	No. of Lecture Hours
1	<p>1. Introduction to finance:</p> <p>1.1 Definition - Nature and scope of finance function,</p> <p>1.2 Financial Management - Meaning – Approaches: - Traditional, Modern, Role of finance manager.</p> <p>1.3 Types of Sources of Finance -External and Internal Sources of Finance</p>	15
2	<p>2. Recent Trends in business finance:</p> <p>2.1 Venture Capital – Meaning, Objectives, Merits and Demerits, Uses Leasing –</p> <p>2.2 Meaning, Objectives, Merits and Demerits, Uses</p> <p>2.3 Microfinance – Meaning, Objectives, Merits and Demerits, Uses</p> <p>2.4 Mutual Funds– Meaning, Objectives, Merits and Demerits, Uses</p>	15
3	<p>3. Sources of Finance:</p> <p>3.1 External: - Shares, Debentures, Public Deposits</p> <p>3.2 Borrowing from banks: - meaning, types, advantages and limitations of these sources</p> <p>3.3 Internal: - Reserves and surplus, Bonus shares Retained ned earnings</p>	15
4	<p>4. Capital Structure:</p> <p>4.1 Meaning -criteria for determining capital structure, Factors affecting capital structure,</p> <p>4.2 Capitalization: - Meaning, Features, Objectives, Merits and Demerits.</p> <p>4.3 Over Capitalization and Under Capitalization – Meaning, Causes, Consequences, Remedies.</p> <p>4.4 Meaning and nature of Venture Capital, Leasing, Microfinance, Mutual Fund.</p> <p>4.5 Recent Trends in Financial Management</p> <ul style="list-style-type: none"> - Artificial Intelligence (AI Tools and Automation: - Data-Driven Decision-Making: - Digital Transformation and FinTech Integration: - Cash Flow Optimization: - Environmental, Social, and Governance (ESG): <p>Emerging Trends</p> <ul style="list-style-type: none"> - Generative AI Tools: - 	15

Reference Books

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Financial management – Theory and Practice	Prasanna Chandra	McGraw Hill Education	New Delhi
2	Financial Management	I.M. Pandey	Vikas Publishing House Pvt. Ltd.	New Delhi
3	Financial Management	Rajiv Srivastava , Anil Misra	Oxford – University Press	New Delhi
4	Financial Management	P.V. Kulkarni , B.G. Satyaprasad	Himalaya Publishing House	Mumbai Tools

E-Resource <https://www.pdfdrive.com/principles-of-finance-d16726868.html>

Saylor Academy Course:

<https://learn.saylor.org/course/view.php?id=95>

MIT Open Course Ware – Managerial Finance:

<https://ocw.mit.edu/courses/sloan-school-of-management/15-516-managerial-finance-summer-2003/>

Coursera – Corporate Finance Essentials (Free to audit):

<https://www.coursera.org/learn/wharton-finance>

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Principles of Marketing

Semester I					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	UBMM3 Mktg-I	Major mandatory	Principles of Marketing	4	5

Course Objectives	
1.	To develop understanding regarding marketing environment in the country.
2.	To develop appropriate conceptual background.
3.	To help understand recent trends in marketing.
4.	To understand basic business operations in marketing department

Course Outcome		Blooms Taxonomy
CO1	Remembering traditional, modern, role of marketing manager	Remembering
CO2	Understand the recent trends in business marketing	Understanding
CO3	Identify the various marketing strategies	Applying
CO4	Analysing the P's of marketing	Analysing
CO5	Evaluate marketing segmentation	Evaluating

SYLLABUS

Unit	Title and content	No. of lectures
1	<p>Concepts and functions of marketing</p> <p>1.1 Marketing- Concept, objective, Importance, and functions of marketing</p> <p>1.2 Core concepts of marketing- Need, want, demand, customer value, exchange, Customer satisfaction, Customer delight, Customer loyalties</p> <p>1.3 Concept of marketers and prospects, key customer markets, marketplaces, market spaces, Meta market</p> <p>1.4 Linkage of marketing functions with all functions in the organization. Company orientation towards market place- Production, Product, Marketing, Selling, Holistic marketing orientation</p> <p>1.5 Various approaches of marketing</p> <p>1.6 Challenges and opportunities of marketing manager in international market</p>	15
2	<p>Marketing environment</p> <p>2.1 Concept of environment- Micro and Macro environment, Components, and characteristics.</p> <p>2.2 Trends and major forces impacting on micro and macro environment</p> <p>2.3 Need for analyzing marketing environment</p> <p>2.4 Analyzing the Demographic, Economic, Socio-cultural, Natural, Technological, Political and legal environment</p>	15

3	<p>Marketing mix</p> <p>3.1 Marketing mix- Meaning, Scope, Importance</p> <p>3.2 Product mix- Concept, Characteristics of product, PLC</p> <p>3.3 Price mix- Meaning, elements, importance. Factors influencing pricing,</p> <p>3.4 Place mix- Meaning, Concepts of channels of distribution or intermediaries</p> <p>3.5 Promotion mix- Meaning, definitions, importance, and limitations of advertisement</p> <p>3.6 People mix- Meaning, concept, elements, importance</p> <p>3.7 Process mix- Meaning, importance, stages</p> <p>3.8 Physical evidence- Meaning, importance, components</p> <p>3.9 Service marketing- features, importance, growth functions</p>	15
	<p>Rural marketing- features and its contribution in Indian economy, problems, and measures to improve</p> <p>Recent trends- Content marketing, User Generated Content (UGC), Green marketing, Hybrid marketing, Digital marketing, Virtual marketing, AI TOOLS tools in marketing</p>	
4	<p>Segmentation, market targeting and positioning</p> <p>4.1 Segmentation- Concept, need, benefit. Bases of market segmentation</p> <p>4.2 Market targeting- Concept, market targeting and criteria for selection, evaluation and selecting the market segments- full market coverage, multiple segment specialization, single segmentation concentration, individual market, long tail marketing</p> <p>4.3 Positioning- Concept of differentiation and positioning, value positioning, unique selling positioning</p>	15

Reference Books

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing and Salesmanship	Dr. M. P. Waghmare	Prashant Publication	Mumbai Tools
2	Marketing Management	Philip Kotler & kevenlane keller	Pearson India	South Asia

3	Marketing Management	V.S. Ramaswamy, S. Namakumari	Macmillan	New Delhi
4	Marketing In India Text and cases	S. Neelam ghram	Vikas Publication	New Delhi
5	Text book of Marketing	Keith Blois	Oxford	New Delhi

E- Reference:

1. **Saylor Academy Marketing Course:**
<https://learn.saylor.org/course/view.php?id=89>
2. **University of Minnesota – Open Textbook:**
<https://open.lib.umn.edu/principlesmarketing/>
3. **NPTEL Marketing Management Lectures:**
<https://www.nptel.ac.in/courses/110/107/110107080>

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Business Mathematics

Semester I					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	UBMOE1 Bml	Open Elective	Business Mathematics	2	3

Course Objectives	
1.	To provide solid Mathematical Foundation for B.Com.(Business Management) Students in Business and Finance.
2.	To develop appropriate understanding to use mathematical terms like computation interest, profit etc.
3.	To enhance problem-solving Skills and ability for Academic and Professional Success.
4.	To cultivate right understanding regaining numerical aptitude.
5.	To develop logical approach towards analytical approach data.

Course Outcome		Blooms Taxonomy
CO1	Understand to apply the concept of interest and methods of calculation of interest	Remembering and Understand
CO2	Apply the Mathematical competence for various interest related transactions and other activities	Apply
CO3	Analyze the problem-solving Skills and ability	Analyze
CO4	Evaluate the simple and compound interest for various financial instruments	Evaluate
CO5	Create their own models related to Finance and can solve them.	Create

SYLLABUS

Unit	Title and Contents	No. of Lecture Hours
1	Numerical Methods for Business Managers □ Commission, brokerage and premium, Banking □ and taxation and Calendar, Simple and □ compound interest	15
2	Numerical Methods for Business Managers □ Profit and loss □ Percentages, □ Ratio and proportion, Averages	15

References

Sr. No.	Title	Author	Publisher	Place
1	Business Mathematics and Statistics - I	Dr. M.P. Waghmare	Thakur Publication	Pune
2	Arithmetic for business students	Harvey, J.H.	Cassell.	London
3	Business Mathematics	Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jaisn.		
4	Business Mathematics	Padmalochan Hazarika	Sultan chandsons.	Delhi
5	Business Mathematics	Bari	New Literature publishing company.	Mumbai Tools

E-Reference:

IGNOU eGyankosh Notes:

<https://egyankosh.ac.in/handle/123456789/27909>

OpenStax – Introductory Business Statistics:

<https://openstax.org/books/introductory-business-statistics/pages/1-introduction>

NCERT Business Math Resource (Eco Book):

<https://ncert.nic.in/textbook.php?keco1=0-6>

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Soft Skills – Fundamentals of Computer

Semester I					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	UBMSEC SDI	SEC	Fundamentals of Computer	2	3

Course Objectives	
1.	To understand importance of computer.
2.	To impart knowledge in the field of computer.
3.	To understand various parts and softwares.

Course Outcome		Blooms Taxonomy
CO1	Remembering traditional, modern, role of computer	Remembering
CO2	Understand the computer and its parts	Understanding
CO3	Apply the basic knowledge of computer	Applying
CO4	Analyzing the software's	Analyzing
CO5	Evaluate data processing	Evaluating

SYLLABUS

Unit	Title and Contents	No. of Lecture Hours
1	Introduction to Computers 1.1 Basics of Computers - Definition, Block Diagram, Computer Hierarchy, (Classification), Characteristics of Computer, Computer Memory Input and Output Devices. 1.2 Introduction to Software - Software Types - System Software, Application Software, Types of Operating Systems, Functions of Operating Systems. 1.3 Working with Windows Operating System: - Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (PAI Toolset, Notepad, WordPad, and Calculator) 1.4 Data Processing: Files and Records, File Organization (Sequential, Direct/Random, Index)	10 lectures 5 Practicals
2	Office Automation Tools 2.1 MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word 2.2 MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel 2.3 MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint.	05 lectures 15 Practicals

Reference Books

Sr. No.	Title of the Book	Author/s	Publication
1	Computer Fundamentals	P.K. Sinha	The Free Press
2	Introduction to Computers	Peter Norton	Tata McGraw-Hill,
3	Computer Fundamentals and Applications	D.P. Nagpal	S Chand & Company

E-Reference:

NPTEL – Soft Skills Course:

<https://www.nptel.ac.in/courses/109/106/109106182>

IIT Kharagpur – Soft Skills PDF (Module 1):

<https://nptel.ac.in/content/storage2/courses/109105110/pdf/Module-1.pdf>

Saylor Academy – Professional & Life Skills:

<https://learn.saylor.org/course/view.php?id=407>

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Business Communication Skills- I

Semester I					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	UBMAEC Bcs-I	AEC	Business Communication Skills- I	2	3

Course Objectives:

1. To understand what the Need and Significance of communication in personal and business world is
2. To understand system of communication and their utility

Course Outcome		Bloom's Taxonomy
CO1	Recognize the importance of communication in business.	Remembering
CO2	Understand and use various forms of business communication.	Understanding
CO3	Apply writing techniques in drafting letters, memos, and emails.	Applying
CO4	Analyze communication barriers and suggest solutions.	Analysing
CO5	Create impactful business reports and presentations.	Creating

Course Outcome:

C.O.1	To understand the concept, process, and importance of communication
C.O.2	To apply gain knowledge of media of communication in businesses
C.O.3	To develop skills of effective communication - both written and oral

SYLLABUS

Unit	Title and content	No. of lectures
1	<p>Introduction</p> <p>1.1 Meaning, Definition of communication</p> <p>1.2 Need for effective communication</p> <p>1.3 Process of communication</p> <p>1.4 C's of effective communication</p> <p>1.5 Types of communication- Verbal (Formal and Informal), Nonverbal communication</p> <p>1.6 Barriers to communication & over coming barriers to communication</p> <p>1.7 Listening skills- Types, Tips to be good listener</p> <p>1.8 Different media of communication- E-mails, Fax, social media, Video conferencing, Blogs</p> <p>1.9 AI TOOLS tools in communication</p>	15
2	<p>Writing skills</p> <p>2.1 Written communication- Merits and demerits</p> <p>2.2 Letter writing- Enquiry letter, Complaint letter, Sales letter, e-mail letter writing</p> <p>2.3 Report writing- Meaning, Definition of report, Importance of good report, Qualities of good report, Tips for writing good report</p> <p>2.4 Notice- Meaning, Format</p> <p>2.5 Memo- Meaning, Format</p> <p>2.6 Agenda- Meaning, Format</p> <p>2.7 Minutes- Meaning, Format</p>	15

References

1. Business Communication, R.K. Madhukar, Vikas Publishing House
2. Business Communication, HomAI Tools Pradhan, N.S. Pradhan, Himalaya Publishing House
3. Business Communication, K.K. Sinha, Taxman Publications

E-References:

- Open Textbook – Business Communication for Success:
<https://open.lib.umn.edu/businesscommunication/>
- Saylor Academy Course:
<https://learn.saylor.org/course/view.php?id=71>
- NPTEL – Technical English for Business:
<https://www.nptel.ac.in/courses/109/104/109104031>

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Environmental Awareness

Semester I					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	UBMVEC Envt-I	VEC	Environmental Awareness	2	3

Course Objectives:

- 1) To provide an opportunity to acquire the knowledge, values, attitudes, commitment, and skills needed to protect and improve the environment
- 2) To develop conscious towards a cleaner and better managed environment

Course Outcome		Bloom's Taxonomy
CO1	Recall basic environmental concepts and issues.	Remembering
CO2	Understand the causes and effects of pollution and climate change.	Understanding
CO3	Apply environmental concepts in real-life activities.	Applying
CO4	Evaluate environmental policies and sustainability practices.	Evaluating
CO5	Propose eco-friendly solutions and action plans.	Creating

SYLLABUS

Unit	Title and Contents	No. of Lectures
1	Introduction - Environmental studies Definition, scope importance and need for public awareness. (Multidisciplinary nature of environmental studies) 2 Environmental Pollution - Definition, Causes, effects on human, water, soil, AI Tools (Mother Earth) AI Tools pollution, Water pollution, Soil pollution Marine pollution, Noise pollution, Thermal pollution, nuclear hazards	15
2	Various Government initiatives for conservation of Environment. Controlling measures), Solid waste Management: Causes, effects, and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides. Environmental Laws and Acts in India, Role of Youth and NGOs in Environmental Protection. 17 Sustainable Development Goals (SDG)	15

E-References:

- IGNOU eGyankosh Foundation Course: <https://egyankosh.ac.in/handle/123456789/52918>
- NCERT Environmental Science Book: <https://ncert.nic.in/textbook.php?leev1=0-15>
- NPTEL – Environmental Studies: <https://www.nptel.ac.in/courses/120/108/120108004>

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Generic Indian Knowledge System

COURSE TITLE: INDIAN KNOWLEDGE SYSTEM

Semester I					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	UBMIKSI	IKS	GENERIC INDIAN KNOWLEDGE SYSTEM	2	3

Course Objectives:

1. To understand the nature of knowledge.
2. To understand the evolution of the scientific approach in the Indian subcontinent.
3. To study contributions made by different people to the various branches of knowledge before modernity evolved in India.

Course Outcome:

Course Outcome		Bloom's Taxonomy
CO1	The concept of the ancient intellectual knowledge tradition will be understood	Remembering
CO2	Developments in science from ancient times will be introduced.	Understanding and Applying,
CO3	Developments in humanities from ancient times will be understood.	Analyzing and Creating

SYLLABUS

Unit	Title and Contents	No. of Lectures
1	Introduction to Indian Knowledge System <ol style="list-style-type: none"> a. Definition, Scope and importance of knowledge b. Nature of Indian Knowledge System c. Evolution of scientific approach 	6
2.	Development of Sciences <ol style="list-style-type: none"> a. Astronomy- Aryabhatta, Varahamihira, Sawai Jaisingh b. Medicine- Ayurveda and Yunani c. Metallurgy- Copper, Iron, Bronze & alloys 	12

3.	Development of Humanities <ol style="list-style-type: none"> Language - Prakrit, Sanskrit, Farsee Philosophy- Vedic, Lokayat, Buddhist, Jaina Education system in ancient India – Takshashila, Nalanda, Valabhi University Architecture 	12

References::

1. Abdur Rahman, *Science and Technology in Medieval India: A Bibliography of Source Materials in Sanskrit, Arabic, and Persian*, Indian National Science Academy, New Delhi, 1982.
2. Bag A. K. (ed), *History of Technology in India(Vol I) (From Antiquity to C. 1200 A.D.)*, Indian National Science Academy, Delhi, 1997.
3. Chattopadhyaya, Debiprasad, *History of science and technology in ancient India: the beginnings*, Firma KLM Pvt. Ltd. 1986.
4. Dasgupta Surendranath, *A History of Indian Philosophy*, Cambridge University press, 1922.
5. Gopal L. and V. C. Shrivastava, *History of Agriculture in India (Upto 1200 A. D.)*, Concept Publishing, New Delhi, 2008.
6. Irfan Habib (ed.), *People's History of India – Vol 20 : Technology in Medieval India, c. 650–1750*, Aligarh Historians Society and Tulika Books, 2016.
7. Jan Gonda, *A History of Indian Literature*, Otto Harrassowitz, Wiesbaden, 1975.
8. PadmanabhaThanu (ed.), *Astronomy in India : A Historical Perspective*, Indian National Science Academy, Springer, New Delhi. 2014.
9. Sohoni Pushkar, *Introduction to the History of Architecture in India*, IISER, Pune, 2020.
10. Tripathi Radhavallabh, *Vāda in theory and practice : studies in debates, dialogues and discussions in Indian intellectual discourses*, IAS, Shimla, 2016.

AI TOOLSCTE – IKS Textbook (PDF):

<https://www.AI Toolscte-india.org/sites/default/files/IKS%20Textbook.pdf>

NPTEL Course – Indian Knowledge Systems:

<https://www.nptel.ac.in/courses/121/106/121106003>

eGPPathshala – Indian Knowledge Traditions:

<https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=13>

Semester II

Syllabus

SUBJECT TEACHERS

Sr. No.	Subject Code	Subject Name	Type	Subject Teacher
1	UBMM4 Bca-II	Business Cost Accounting	M4	Dr. Sheetal Randhir
2	UBMM5 Fin-II	Finance: Business Accounting	M5	Dr. Sheetal Randhir
3	UBMM6 Mkg-II	Marketing: Consumer Behavior and Sales Management	M6	Prof. Amruta Khendad
4	UBMOE2 Bs-II	Business Statistics	OE 2	Prof. Priya Shirke
5	UBMSEC Bsm-II	Basics of Stock Market/ Cross - Cultural Communication/ AI TOOLS and ML for Business	SEC	Prof. Mehnaz Kaushar
6	UBMAEC Bcs-II	Business Communication skills - II	AEC	Prof. Amruta Khendad
7	UBMVEC Dc-II	Democracy Awareness & Gender Sensitization	VEC	Prof. Sonali Gedam
8	UBMCCPh-II	Physical Education	CC	Dr. Mahesh Bendbhar

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Business Cost Accounting

Semester II					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	UBMM4 Bca-II	Major Mandatory	Business Cost Accounting	04	5

Course Objectives

1.	To understand the basic concepts of Cost, Costing, Cost Accounting, and Cost Accountancy.
2.	To learn the classification of costs and their relevance in managerial decision-making
3.	To develop the ability to prepare and interpret cost sheets.
4.	To understand the purchase procedures and related documentation processes
5.	To gain the ability to apply various methods for the issue and pricing of materials

Course Outcome		Blooms Taxonomy
Course Outcome (CO)	Description	Bloom's Taxonomy Level
CO1	Classify and identify different types of costs.	Remembering
CO2	Prepare and evaluate cost sheets, stock levels, and inventory turnover ratios.	Applying
CO3	Analyze and compare various methods for material issue and pricing.	Analyzing
CO4	Explain the role and responsibilities of a cost accountant in business.	Understanding
CO5	Design and analyze effective stock level control systems.	Creating

SYLLABUS

Unit	Title and Contents	No. of Lecture Hours
1	<p>Introduction</p> <p>1.1 Origin of Costing</p> <p>1.2 Concept of Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting</p> <p>1.3 Cost Accounting Standard: Meaning, Definition and Introduction</p> <p>1.4 Objectives of Cost Accounting</p> <p>1.5 Advantages and Limitations of Cost Accounting</p> <p>1.6 Difference between Financial Accounting and Cost Accounting</p> <p>1.7 Cost Units and Cost Centers</p> <p>1.8 Role of a Cost Accountant in Business</p> <p>1.9 Recent trends in the Cost Accounting</p>	15
2	<p>Elements of Cost and Cost Sheet</p> <p>2.1 Elements of Cost: Material, Labour and Expenses</p> <p>2.2 Classification of Cost</p> <p>2.3 Segregation of Cost into Elements</p> <p>2.4 Proforma of Cost Sheet</p> <p>2.5 Preparation of Cost Sheet (With Adjustments and Problems)</p> <p>2.6 Estimate, Tender and Quotation: Meaning Significance and Difference between Estimate - Tender - Quotation</p>	15
3	<p>Purchase Procedure and Inventory Control</p> <p>3.1 Need and Essentials of Material Control</p> <p>3.2 Role of Purchase Department in Business</p> <p>3.3 Purchase Procedure and Documentation</p> <p>3.4 Meaning of Inventory 3.5 Methods of Inventory Control</p> <p>3.6 Stock Levels</p> <p>3.7 Economic Order Quantity (EOQ)</p> <p>3.8 ABC Analysis</p> <p>3.9 Physical Verification of Inventory</p> <p>3.10 Inventory Turnover Ratio</p>	15

4	Material Accounting 4.1 Material as an Element of Cost 4.2 Store Location and Layout 4.3 Classification and Codification of Material 4.4 Store and Material Records 4.5 Bin Card and Store Ledger 4.6 Issue of Material and Pricing Methods for Issue of Material (With Problem) 4.6.1- First in First Out (FIFO) 4.6.2- Last in First Out (LIFO)	15
	4.6.3- Simple Average Method 4.6.4- Weighted Average Method 4.7 Use of Software and AI-assisted demand forecasting and automated costing. 4.8 Cloud-Based Inventory And Material Management Systems. 4.9 Digital Tools for tracking and auditing material issues.	

REFERENCES:

Sr. No.	Title / Description	Publisher / Institution
1	Cost Accounting: Principles and Practices	Tata McGraw Hill
2	Cost Accounting: Theory and Problems	Shree Mahavir Book Depot
3	Cost Accounting: Principles and Practices	Kalyani Publications
4	Study Material – Chartered Accountants Program	The Institute of Chartered Accountants of India (ICAI), New Delhi
5	Study Material – Cost and Management Accountants Program	The Institute of Cost and Management Accountants (ICMA), Kolkata
6	Study Material – Company Secretary Program	The Institute of Company Secretaries of India (ICSI), New Delhi
7	Journal of Chartered Accountants	ICAI, New Delhi
8	Journal of Cost and Management Accountants	ICMA, Kolkata
9	Journal of Company Secretaries	ICSI, New Delhi

E-RESOURCES / ONLINE REFERENCES FOR COST ACCOUNTING:

Sr. No.	E-Source Website	Description / Content

1	www.icai.org	Official website of <i>The Institute of Chartered Accountants of India</i> — provides study materials, publications, and journals related to Cost and Management Accounting.
2	www.icmai.in	Website of <i>The Institute of Cost Accountants of India</i> — offers syllabus, study notes, and professional updates.
3	www.icsi.edu	<i>Institute of Company Secretaries of India</i> — contains reference materials related to corporate accounting and costing.
4	www.nptel.ac.in	<i>National Programme on Technology Enhanced Learning (NPTEL)</i> — video lectures and online courses on Cost Accounting and Management Accounting.
5	swayam.gov.in	Government e-learning platform offering certified courses on Cost and Management Accounting.

Tikaram Jagannath College of Arts, Commerce and Science
2025-26

F.Y.B.Com. (Business Management)

Subject: Finance: Business Accounting

Semester II					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	UBMM5 Fin-II	Major Mandatory	Finance: Business Accounting	4	5

Course Objectives
1. To develop a clear understanding of the role and importance of monetary and financial transactions in business.
2. To cultivate a systematic approach towards the classification of business transactions and their financial implications.
3. To build proficiency in the preparation of basic financial statements, including the Trading Account and Profit & Loss Account.
4. To understand the importance of accounting as a fundamental tool in business decision-making.

Course Outcomes (COs)

Course Outcome (CO)	Description	Bloom's Taxonomy Level
CO1	Remember the general rules of accounting and key principles.	Remembering
CO2	Understand the importance of accounting in business operations.	Understanding
CO3	Apply knowledge to distinguish between different types of transactions and their nature.	Applying
CO4	Analyze the role and significance of accounting in business decision-making.	Analyzing
CO5	Evaluate and prepare bank reconciliation statements effectively.	Evaluating

SYLLABUS

Unit	Title and Contents	No. of Lecture Hours
1	Financial Accounting 1.1 Definition and Scope 1.2 Objectives 1.3 Accounting Concepts 1.4 Principles and Conventions 1.5 Classification of Accounts	15
2	Books of Accounting 2.1 Voucher System 2.2 Accounting Process 2.3 Journals 2.4 Ledger 2.5 Cash Book 2.6 Subsidiary Books 2.7 BRS- Bank Reconciliation Statement- (Problems)	15
3	Final Accounts 3.1 Trial Balance 3.2 Preparation of Final Accounts of Sole Proprietorship 3.3 Preparation of Final Accounts of Partnership Firm	15
4	Computerized Accounting 4.1 Role of Computers and Financial Applications 4.2 Accounting Software Packages 4.3 Computer Terms 4.4 AI-Powered Accounting Automation: 4.5 Cyber security in Financial Accounting:	15

Reference Books –

Sr. No.	Title of the Book	Author(s)	Publication	Place
1	Introduction to Accountancy	T.S. Grewal, S.C. Gupta	S. Chand Publishing	New Delhi
2	Advanced Accounts – Vol. I (Financial Accounting)	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publishing	New Delhi
3	Advanced Accounts – Vol. II (Corporate Accounting)	M.C. Shukla, T.S. Grewal, M.P. Gupta	S. Chand Publishing	New Delhi
4	Financial Accounting	P.C. Tulsian	Tata McGraw Hill / Pearson	New Delhi

5	Tulsian's Financial Accounting (with GST)	P.C. Tulsian, Bharat Tulsian	S. Chand Publishing	New Delhi
6	Principles & Practice of Accounting	P.C. Tulsian, Tushar Tulsian	S. Chand Publishing	New Delhi
7	Financial and Management Accounting	S.N. Maheshwari, Suneel K. Maheshwari	Sultan Chand & Sons	New Delhi
8	Advanced Accountancy	R.L. Gupta, M. Radhaswamy	Sultan Chand & Sons	New Delhi
9	Modern Accountancy	Mukherjee & Hanif	Tata McGraw Hill	New Delhi
10	Financial Accounting – FY B.Com	Local University-wise Authors	Himalaya Publishing House	Mumbai
11	Corporate Accounting	Dr. S.N. Maheshwari	Vikas Publishing House	New Delhi
12	Compendium of Accounting Standards	ICAI	ICAI Publications	New Delhi

E-Resource/ Website -

Sr. No.	E-Source / Website	Description / Content
1	www.icai.org	Official website of ICAI; provides Accounting Standards, study material, practice manuals, announcements.
2	www.ncert.nic.in	NCERT textbooks useful for strengthening basic accounting and commerce fundamentals.
3	www.cbseacademic.nic.in	Commerce resources, sample papers, and foundational accounting theory.
4	www.accountingcoach.com	Free learning modules on basic to intermediate accounting concepts with examples.
5	www.investopedia.com	Concepts of finance, accounting terms, financial analysis, and business definitions.
6	www.coursera.org	Free/paid university courses on financial accounting, managerial accounting, and business finance.
7	www.edx.org	Online courses from MIT, Harvard, etc., related to accounting, finance, and business management.
8	www.khanacademy.org	Free video lessons on economics, accounting basics, and financial literacy.
9	www.swayam.gov.in	Government of India MOOC platform offering free courses on accounting, finance, and management.
10	www.shodhganga.inflibnet.ac.in	Repository of dissertations and research papers in commerce, finance, and management.
11	www.rbi.org.in	Official RBI site; key financial reports, monetary policy, banking information.
12	www.mca.gov.in	Ministry of Corporate Affairs; provides corporate filings, financial statements, and company law updates.

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Marketing: Consumer Behavior and Sales Management

Semester II					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	UBMM6 Mkg-II	Major mandatory	Marketing: Consumer Behavior and Sales Management	4	5

Course Objectives	
1.	To analyze the key factors influencing consumer behavior.
2.	To understand the sales process and team effectiveness in sales management.
3.	To apply the knowledge of consumer behaviour to enhance marketing and sales strategies.
4.	To evaluate emerging consumer trends and segmentation techniques to strategically target and position markets.

Course Outcome		Blooms Taxonomy
CO1	Identify the stages of the consumer decision-making process, steps in the sales process, and emerging consumer trends.	Remembering
CO2	Describe the factors influencing consumer behavior and outline the components of an effective sales process.	Understanding
CO3	Examine consumer data and sales performance to identify patterns and improve segmentation and targeting strategies.	Applying
CO4	Assess the success of marketing strategies, sales techniques, and trends in meeting business goals and enhancing	Analysing
CO5	Develop innovative sales and marketing strategies based on consumer insights to enhance customer satisfaction and business growth.	Creating

SYLLABUS

Unit	Titleandcontent	No.of lectures
1	1.1 Introduction to Consumer Behavior and Its Foundations 1.1 Foundations of Consumer Behavior: Scope, relevance, and classification of consumer behavior (routine to extensive decision making) 1.2 Influencers of Consumer Behavior: Cultural, social, personal, and psychological factors. 1.3 Consumer Decision-Making: Need recognition, information seeking, evaluating alternatives, purchase decision, and post purchase experience	15
2	2.1 Consumer Segmentation 2.1 Emerging Trends: Digital transformation (e-commerce, social media, mobile commerce, AI personalization), experiential consumption, and ethical consumption. 2.2 Consumer Segmentation: Demographic, geographic, psychographic, and behavioral segmentation approaches. 2.3 Target market selection and positioning strategies.	15
3	Sales Management: 3.1 Consumer Perception and Learning: Perception (attention, distortion, retention) and learning theories (classical, operant, cognitive) 3.2 Sales Management: Definition, scope, sales force planning, recruitment, training, and development.	15
4	Sales Performance Management 4.1 The Sales Process: Prospecting, pre-approach, engagement, presentation, objection handling, closing, and post-sale follow-up 4.2 Sales Performance and Motivation: Sales metrics, motivation strategies, compensation plans, and performance optimization 4.3 Sales Forecasting and Ethics: Sales forecasting techniques, budgeting, ethical guidelines, and legal considerations in sales. 4.4 Integration of AI and Automation in Sales Management.	15

Reference Books

Sr. No	Title of the Book	Author(s)	Publisher	Place of Publication
1	Consumer Behavior	S. R. Maheshwari, Dr. R. P. Puri	S. Chand Publications	New Delhi
2	Consumer Behavior: Text and Cases	S. R. S. Gupta	S. Chand Publications	New Delhi
3	Marketing Management	Philip Kotler, Lane Keller	Pearson Publishing House	New Delhi
4	Consumer Behavior	Leslie Lazar Kanuk	Pearson Publishing House	New Delhi
5	Sales and Distribution Management: Analysis and Decision Making	R. Shrinivasan	Pearson Publishing House	New Delhi

E- Reference:

1. ✓ Saylor Academy Marketing Course:
<https://learn.saylor.org/course/view.php?id=89>
2. ✓ University of Minnesota – Open Textbook:
<https://open.lib.umn.edu/principlesmarketing/>
3. ✓ NPTEL Marketing Management Lectures:
<https://www.nptel.ac.in/courses/110/107/110107080>

F.Y.B.Com. (Business Management)

Subject: Business Statistics

Semester II					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	UBMOE2 Bs-II Bm1	Open Elective	Business Statistics	2	3

Course Objectives

1. To understand role and importance of statistics in various business situations
2. To develop skills related with basic statistical technique
3. To learn some elementary statistical methods for data collection, presentation and analysis of data.
4. To develop right understanding regarding data interpretation
5. To familiarize the students with applications of Statistics in Business and Management.

Course Outcome		Blooms Taxonomy
CO1	Understand Basic Concepts In Statistics	Remembering and Understand
CO2	Collect, Present, Analyze And Interpret The Data And Graphs	Apply
CO3	Deal Data In Business Problems	Analyze
CO4	Evaluate Feasibility Business Problems Using Statistical Techniques	Evaluate
CO5	Prepare Business Report Using Various Statistical Techniques	Create

SYLLABUS

Unit	Title and Contents	No. of Lecture Hours
1	Frequency Distribution: 1.1 Raw data, variable, discrete variable, continuous variable, constant, attribute with illustration. 1.2 Classification- Concept and definition of classification, objectives of classification, types of classification. 1.3 Frequency Distribution- Discrete and Continuous frequency distribution, Cumulative frequency, and Cumulative frequency distribution. 1.4 Graphs & Diagram- Histogram, Ogive curve, Pie-Diagram, Bar Diagram, Multiple bar Diagram, Sub-divided bar diagram	10
2	Measure of Central Tendency 2.1 Concept and meaning of Measure of Central Tendency, Objectives of Measure of Central Tendency, Requirements of good Measure of Central Tendency. 2.2 Types of Measure of Central Tendency, Arithmetic Mean (A.M), Median, Mode for discrete and Continuous frequency distribution, Merits & Demerits of A.M., Median, Mode, Numerical Problem. 2.3 Determination of Mode and Median graphically. 2.4 Empirical relation between mean, median and mode. 2.5. Combined Mean 2.6. Numerical Problems	10
3	Measure Dispersion 3.1 Concept of Dispersion, Measures of Dispersion – Range, Variance and Standard Deviation (S.D.) for Grouped and ungrouped data, 3.2 Measures of relative dispersion- Coefficient of range and coefficient of Variation, Examples.	10

Sr. No.	Title of the Book	Author(s)	Publisher	Place of Publication
1	Business Mathematics and Statistics - I	Dr. M. P. Waghmare	Thakur Publication	Pune
2	Business Statistics	Girish Phatak	Tech–Max	Pune
3	Statistics for Business	Dr. S. K. Khandelwal	International Book House	New Delhi
4	Fundamentals of Business Statistics	J. K. Sharma	Pearson	New Delhi
5	Business Statistics	G. C. Beri	The McGraw-Hill Companies	New Delhi

E-Reference:

- ✓IGNOU eGyankosh Notes:<https://egyankosh.ac.in/handle/123456789/27909>
- ✓ OpenStax – Introductory Business Statistics:<https://openstax.org/books/introductory-business-statistics/pages/1-introduction>
- ✓NCERT Business Math Resource (Eco Book):<https://ncert.nic.in/textbook.php?keco1=0-6>

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Basics of Stock Market

Semester II					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	UBMSEC Bsm-II	SEC	Basics of Stock Market	2	3

Course Objectives	
1.	To make students understand the basic concepts of Stock Market..
2.	To impart the knowledge of working of SEBI..
3.	To make students understand the operations of Stock Market.
4.	To teach utility/ practical use of Demat and Various Apps dealing in Stock Exchange.
5.	To provides hands on Practical Training to the students in the Virtual Trading.

Course Outcome		Blooms Taxonomy
CO1	remember all the types of Shares and Capital Markets.	Remembering
CO2	understand the basic share market terminologies.	Understanding
CO3	apply various Software for virtual Trading	Applying
CO4	evaluate the various Technical Indicators.	Analysing
CO5	create new Demat Account and how to trade online	Evaluating

SYLLABUS

Unit	Title and Contents	No. of Lecture Hours
1	<p>Introduction To Share Market</p> <p>1.1 Saving and Investment, Type of Investment</p> <p>1.2 Shares – Concept, Types, Participants in the Share Market, Capital Market – Primary Market and Secondary Market</p> <p>1.3 SEBI – Powers and Functions</p> <p>1.4 Stock Exchange in India, Index – Sensex, Nifty and Sector Indices, How the Indian Stock Market Works</p> <p>1.5 Demat Account Opening – Requirement, Types of Brokers</p> <p>1.6 Stock Market Important Terminologies – Bonus Share, Stock Split, Dividend, Market Trends, Correction, Cash, Types of Trading, Types of Order, Diversification, Factors affecting Stock Market Works</p>	15
2	<p>Basics of Technological Analysis</p> <p>2.1 Types of Charts, Candle Formation, Types of Candles, Types of Candlestick Pattern – Single and Double Candlestick Pattern</p> <p>2.2 Chart Patterns – Reversal Pattern and Continuation Pattern</p> <p>2.3 Technical Indicators – Moving Averages, MACD, RSI</p> <p>2.4 Demat (Opening and Trading)</p> <p>2.4.2 How to apply for IPO</p> <p>2.4.3 Virtual Trading</p> <p>2.4.4 Introducing Zerodha and GROWW App.</p>	15

Sr. No.	Title of the Book	Author(s)	Publisher	Place of Publication
1	Beginner's Guide to Stock Market	Sanjay Malhotra	Pramesh Universal	India

2	The Intelligent Investor	Benjamin Graham, Jason Zweig	Harper Business	—
3	A Beginner's Guide to Stock Market	Matthew R. Kratter	Trader University	—
4	Share Market Dictionary	A. Sulthan	Prabhat Publication	—
5	Stock Market Pushkar	Raj Thakur	Invincible Publisher	—

E-Reference: • **Zerodha Varsity – Module: Introduction to Stock Markets (PDF / online)**

<https://zerodha.com/varsity/wp-content/uploads/2015/04/module1.pdf> Zerodha

(Covers what stock markets are, participants, regulation, etc.)

SEBI – “Booklet on Securities Market” (Investor Education)

https://investor.sebi.gov.in/pdf/reference-material/languages/english/SM%20Booklet_English%20-%20Final%20%28Low%29.pdf

Tikaram Jagannath College of Arts, Commerce and Science

2025-26

F.Y.B.Com. (Business Management)

Subject: Business Communication Skills- II

Semester II					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	UBMAEC Bcs-II	AEC	Business Communication Skills- II	2	3

Course Objectives:

1. Develop the skills needed for approaching different types of interviews. 2. Help the students in developing effective presentation skills. 3. Enhance the skills of public speaking amongst students. 4. Enable students to understand their own strengths and weaknesses, opportunities, and challenges.

Course Outcome		Bloom's Taxonomy
CO1	Improve oral communication and presentation skills	Remembering
CO2	Understand and deal with different types of interviews.	Understanding
CO3	Students can learn how to identify their strengths and weaknesses, and how to focus on improving those areas.	Applying
CO4	Develop confidence, positive body language, and interpersonal skills required for professional success.	Analysing
CO5	Demonstrate effective communication, leadership, and teamwork abilities in real-life professional and social contexts.	Creating

SYLLABUS

Unit	Title and content	No. of lectures
1	1.1 Oral Communication 1.1 Definition, merits, and demerits. 1.2 Presentation skills: Preparation for self-Introduction and effective presentation. Overcoming fear during presentation. 1.3 Interview skills: Interview and types of interviews. Preparation before, during and after an interview. 1.4 Do's and Don'ts in an interview	15
2	2.1 Personality Development and communication skills. 2.1 The concept of personality - Factors affecting personality development, Importance of Personality Development. 2.2 Self Awareness – Meaning – Benefits of Self – Awareness – Developing Self – Awareness. 2.3 Attitude: meaning and types, Factors affecting attitudes, Positive attitude – Advantages, Negative attitude- Disadvantages, Ways to develop positive attitude. 2.4 Self SWOC Analysis – Meaning – Importance Application.	15

References :

Sr. No.	Title of the Book	Author(s)	Publisher	Place of Publication
1	Business Communication	R. K. Madhukar	Vikas Publishing House	—
2	Business Communication	Homai Pradhan, N. S. Pradhan	Himalaya Publishing House	—
3	Business Communication	K. K. Sinha	Taxmann Publications	—

E-References:

✓Open Textbook – Business Communication for Success:

<https://open.lib.umn.edu/businesscommunication/>

✓Saylor Academy Course:

<https://learn.saylor.org/course/view.php?id=71>

✓NPTEL – Technical English for Business:

F.Y.B.Com. (Business Management)

Subject: Democracy Awareness & Gender Sensitization

Semester II					
Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	UBMVEC Dc-II	VEC	Democracy Awareness & Gender Sensitization	2	3

Course Objectives		
1.	To make students understand the fundamental principles of democracy and their relationship with gender	
2.	To foster democratic values like tolerance and empathy in students to tackle gender-based issues and become active, informed citizens.	
3.	To encourage critical thinking by making students aware of their biases and create readiness for diversity and inclusion.	
Course Outcome		Bloom's Taxonomy
CO1	Students will understand the fundamentals of democracy, including equality, justice and human rights and will be able to challenge negative attitudes and stereotypes about all genders (various gender identities identified in contemporary society).	Remembering
CO2	Students will develop empathy and understanding democratic values and can develop a sense of responsible citizenship and healthy relations.	Understanding
CO3	Students will develop critical thinking and analytical skills, fostering them to evaluate democratic issues and can create increased readiness for diversity and inclusion.	Applying
CO4	Students will be inspired to become active citizens, by engaging in democratic processes	Evaluating, Creating
CO5	Students will demonstrate the ability to apply democratic principles and gender sensitivity in real-life situations, promoting inclusiveness and social harmony.	Applying, Creating

SYLLABUS

Unit	Title and Contents	No. of Lectures
01	<p>1. Introduction to Democracy and democratic values and principles</p> <ul style="list-style-type: none"> • Types of democracy, Democracy, and constitution, Understanding democratic Values & Principles • Indian political system - legislature, executive, judiciary • Federal structure - central and state government, role of political parties and pressure groups in democracy • Duties of citizens and government & Future of democracy 	05
02	<p>2. Challenges to Democracy and corrective measures.</p> <ul style="list-style-type: none"> • Illiteracy, poverty, gender discrimination, casteism, communalism, corruption, criminalization in politics, violence etc. • Strengthening Democracy- Education and sensitization, Technological innovations- E-governance, digital participation etc. 	08
03	<p>3. Understanding gender-related concepts, gender-based violence and democracy</p> <ul style="list-style-type: none"> • Gender roles, social construction of Gender • Patriarchal family structure and its effects • The democratic deficit in the form of women's participation and governance • Strategies to address deficit – Promoting Gender Equity and Equality 	08
04	<p>4. Addressing challenges</p> <ul style="list-style-type: none"> • Breaking gender stereotypes in families • Empowering women's representation in society • Men's participation in advocating gender equality, • Setting the approach of Reciprocity for the betterment of every individual 	09

Reference Books:

Sr. No.	Title of the Book	Author(s)	Publisher	Place of Publication
1	Gender and Politics in India	Nivedita Menon	Oxford University Press	New Delhi
2	Understanding Gender and Sexuality	Kamla Bhasin	Women Unlimited	New Delhi
3	Gender Studies	Dr. A. Laxmi Devi	Academic Publishing House	Hyderabad
4	Women and Empowerment: Approaches and Strategies	Sushama Sahay	Discovery Publishing House	New Delhi
5	Gender Sensitization: Society, Culture and Change	Dr. S. Meenakshi	Himalaya Publishing House	Mumbai

E-References:

Reference Material –

1. <https://ncert.nic.in/textbook.php?iess4=0-5>
2. Democratic Politics – Text book in political science std IX
3. <https://nios.ac.in/media/documents/SecSocSciCour/English/Book2.pdf>
4. National Institute of Open Schooling – Social Science
5. <https://maharashtraboardolutions.com/maharashtra-state-board-class-11-politicalscience-solutions/>
6. MHBSHC- Standard 11 – Political Science
7. GraminVikasMantralay Bharat Sarkar – Gender module
8. NATIONAL COMMISSION FOR WOMEN NEW DELHI - ‘Gender Sensitization and Legal Awareness Programme

