



Tikaram Jagannath Arts, Commerce and Science College (Autonomous)

Khadki,Pune-03

Affiliated to

Savitribai Phule Pune University

Department of Economics

ProgramName: Bachelor of Commerce

Class- F.Y.B. Com

Structure and Syllabus for

Four Year B.Com Degree Program

As per National Education Policy-2020

With Effect from June-2025

(Academic Year 2024-2025)

Board of Studies in Business Economics and Banking

Preamble:

Business education provides a foundation of knowledge, skills, and perspectives that are highly beneficial for individuals entering the professional 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 business education:

- 1) **Skill Development:** Business education provides individuals with a diverse set of skills essential for the corporate environment. These skills include critical thinking, problem-solving, decision-making, communication, teamwork, and leadership.
- 2) **Entrepreneurial Knowledge:** For those interested in entrepreneurship, business education equips them with the knowledge and tools necessary to start and manage a business. It covers topics such as business planning, finance, marketing, and strategy.
- 3) **Global Perspective:** In today's interconnected world, businesses often operate on a global scale. Business education exposes individuals to international business concepts, cultural understanding, and global economic trends, preparing them for a globalized marketplace.
- 4) **Adaptability:** The business landscape is dynamic and constantly evolving. Business education helps individuals develop adaptability and a willingness to embrace change. This is crucial for success in an environment where technological advancements and market shifts are frequent.
- 5) **Networking Opportunities:** Business education provides opportunities for networking with peers, professors, and professionals. Networking is a valuable aspect of the business world, offering opportunities for collaboration, mentorship, and career advancement.
- 6) **Understanding Economic Principles:** Business education often includes courses on economics, helping individuals understand the principles that govern markets, supply and demand, inflation, and other economic factors. This knowledge is crucial for making appropriate business decisions.
- 7) **Ethical Considerations:** Business education emphasizes the importance of ethical behavior in the business world. Understanding ethical principles is essential for making responsible decisions and maintaining integrity in professional settings.
- 8) **Financial Literacy:** Business education helps individuals develop financial literacy, including understanding financial statements, budgeting, and financial planning. These skills are valuable for personal financial management as well as for making sound business decisions.
- 9) **Job Opportunities:** Many employers value candidates with a background in business education. Whether pursuing a career in finance, marketing, human resources, or any other

business-related field, having a solid business education can open up a wide range of job opportunities.

10) Continuous Learning: Business is a field that requires continuous learning and adaptation to stay competitive. Business education instills 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 strong foundation in financial and cost accounting principles, enabling them to understand, prepare, and interpret financial statements accurately.
- 2) To equip students with mathematical and statistical skills relevant to commerce, enabling them to solve complex problems and analyze data for decision-making.
- 3) To develop students' effective communication skills for diverse business contexts, with an emphasis on clarity, professionalism, conflict resolution, and cultural sensitivity.
- 4) To enhance students' English language proficiency for academic and professional purposes, including reading, writing, and speaking, while using standard grammar and vocabulary.
- 5) To cultivate students' understanding of environmental issues and their implications for business decisions and sustainability.
- 6) To provide students with a comprehensive understanding of cost and management accounting principles, enabling them to calculate costs, apply cost accounting techniques, and optimize financial management.
- 7) To equip students with an advanced understanding of financial accounting principles, standards, and regulations, enabling them to analyze complex transactions and prepare financial reports.
- 8) To enable students to apply economic principles to business decisions, evaluate economic factors, and make suitable economic decisions.
- 9) To provide students with an understanding of international accounting standards and tax regulations, enabling them to navigate complex international financial transactions.
- 10) To equip students with advanced management accounting techniques, allowing them to analyze cost and performance data, develop budgets, and enhance organizational competitiveness.
- 11) To instill ethical conduct and professionalism in students, emphasizing accuracy, integrity, confidentiality, and ethical communication in accounting and business practices.

Program Outcomes:

1. Accounting Proficiency:

- a) Graduates will demonstrate a fundamental understanding of financial, cost, and management accounting principles and practices.
- b) They will have the ability to prepare and interpret financial and cost statements accurately.
- c) Graduates can apply accounting concepts to record business transactions and analyze financial data effectively.

2. Mathematical and Statistical Analysis:

- a) Graduates will acquire proficiency in mathematical and statistical concepts and techniques relevant to business applications.
- b) They can solve mathematical problems related to commerce and economics, applying quantitative methods for business decisions.
- c) They will develop skills in collecting, analyzing, and interpreting data, using statistical software and tools for solving business problems.

3. Technology and Computerized Accounting:

- a) Graduates will master the use of accounting software for efficient and accurate financial data management.
- b) They can create, manage, and analyze financial records using computerized accounting systems.
- c) They understand the importance of data security and integrity in computerized accounting.

4. Communication Skills:

- a) Graduates will develop effective communication skills for various business contexts, including written and oral communication.
- b) They will be able to present ideas and information clearly and professionally.
- c) Graduates can resolve conflicts through effective communication and understand the importance of cultural sensitivity in business communication.

5. Language Proficiency:

- a) Graduates will enhance English language proficiency for academic and professional purposes, including reading, writing, and speaking.
- b) They can communicate fluently and accurately in written and spoken English.
- c) Graduates will apply English language skills effectively in business and academic contexts, using standard grammar and vocabulary.

6. Environmental Awareness:

- a) Graduates will understand environmental issues and their impact on business and society.
- b) They can analyze environmental factors affecting business decisions and sustainability.

c) They will be able make decisions related to environmental responsibility in business.

7. Specialized Accounting Knowledge:

a) Graduates will develop a solid foundation in cost and management accounting principles.

b) They can calculate and analyze various costs involved in business operations and apply cost accounting techniques.

c) Graduates will gain expertise in advanced cost and management accounting for strategic decision-making.

8. Financial Reporting and Analysis:

a) Graduates will gain an advanced understanding of financial accounting principles, standards, and regulations.

b) They will be able to analyze complex financial transactions, prepare financial statements, and interpret them for stakeholders and investors.

c) Graduates will apply accounting standards and principles for financial reporting in various business contexts.

9. Economic Analysis and Decision-Making:

a) Graduates will understand economic principles and their application in business.

b) They can analyze economic factors affecting business decisions and evaluate economic policies' impact on the business environment.

c) Graduates will be able to apply economic principles for business strategy and development.

10. International Accounting and Taxation:

a) Graduates will have an understanding of international accounting standards and their application.

b) They can navigate complex tax laws and regulations effectively for businesses and individuals.

c) Graduates will provide specialized tax advice for international and cross-border transactions.

11. Management Accounting and Strategic Decision-Making:

a) Graduates will apply advanced management accounting techniques for strategic decision- making.

b) They can analyze cost and performance data to optimize organizational efficiency and develop budgets and forecasts to support organizational goals.

c) Graduates will implement management accounting practices to enhance organizational competitiveness.

12. Ethics and Professionalism:

a) Graduates will demonstrate ethical conduct in accounting and business practices, adhering to professional standards and regulations.

b) They will prioritize accuracy, integrity, and confidentiality in financial reporting and data management.

c) Graduates will communicate ethical principles in business relationships and decision- making.

Credit Distribution Framework for B.Com Degree Programme

Level / Difficulty	Sem	Subject-1				Subject-2	Subject-3	GE/OE	SEC	IKS	AEC	VEC	CC	Total
4.5 / 100	I	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	2 (T) (Generic)	2 (T)	2 (T)	--	22
	II	4 (T)				4 (T)	4 (T)	2 (T)	2 (T)	--	2 (T)	2 (T)	2	22
Exit option: Award of UG Certificate in Major with 44 Credits and an additional 4 Credits Core NSQF Course / Internship OR Continue with Major and Minor Continue option: Student will select one subject among the (Subject-1 and Subject-2) as Major and another Subject will be dropped, and Subject-3 will be as Minor.														
Level / Difficulty	Sem	Credits Related to Major				Minor	--	GE/OE	SEC	IKS	AEC	VEC	CC	Total
		Major Core	Major Elective	VSC	FP / OJT / CEP									
5.0 / 200	III	6 (T) = (4+2)	--	2 (P)	2 (FP)	4 (T)	--	2 (T)	--	2 (T) (Major Subject Specific)	2 (T)	--	2	22
	IV	6 (T) = (4+2)	--	2 (P)	2 (CEP)	4 (T)	--	2 (T)	2 (T)	--	2 (T)	--	2	22
Exit option: Award of UG Diploma in Major & Minor with 88 Credits & an additional 4 Credits Core NSQF Course / Internship OR Continue with Major & Minor														
5.5 / 300	V	12 (T) = (4*3)	4 (T)	2 (P)	2 (FP/CEP)	2 (T)	--	--	--	--	--	--	--	22
	VI	12 (T) = (4*2+2*2)	4 (T)	2 (P)	4 (OJT)	--	--	--	--	--	--	--	--	22
Total 3 Years		44	8	8	10	18	8	8	6	4	8	4	6	132
Exit option: Award of UG Degree in Major with 132 Credits OR Continue with Major and Minor														

6.0 /400	VII	10 (T) = (4*2 +2)	4 (T)	--	4 (RP)	4 (T)	--	--	--	--	--	--	--	22
	VIII	10 (T) = (4*2 +2)	4 (T)	--	8 (RP)	0	--	--	0	0	0	0	0	22
Total 4 Years		64	16	8	22	22	8	8	6	4	8	4	6	176
Four Year UG Honours with Research Degree in Major and Minor with 176 credits OR														
6.0 /400	VII	14 (T) = (4*3 + 2)	4 (T)	0	0	4 (T)	--	--	0	0	0	0	0	22
	VIII	14 (T) = (4*3 + 2)	4 (T)	0	4 (OJT)	0	--	--	0	0	0	0	0	22
Total 4 Years		72	16	8	14	22	8	8	6	4	8	4	6	176
Four Year UG Honours Degree in Major and Minor with 176 credits														

Structure and Subject Codes for F.Y.B.Com Sem-I
As per NEP-2020 w.e.f. June 2024 (Academic Year: 2024-2025)

SEMESTER-I

Sr. No.	Verticals	Credits	Course Code	Name of the Subject	Name of the Board of Studies
Three Subjects Options (Total 12 Credits)					
1	Subject-I MJ	Students should select any one subject from the Subject-I			
		4		Financial Accounting-I	Accountancy
		4		Basics of Cost and Management Accounting and Material Accounting-I	Cost & Works Accounting
		4		Modern Office Management-I	Business Administration
		4		Fundamentals of Marketing-I	Marketing
		4		Business Environment and Entrepreneurship-I	Business Practices
		4		Fundamentals of Banking-I	Banking, Finance & Insurance
		4		Indian Legal System and Legal Method-I	Business Laws
2	Subject-II MJ	Students should select any one subject from the Subject-II other than subject selected from Subject-I			
		4		Financial Accounting-I	Accountancy
		4		Basics of Cost and Management Accounting and Material Accounting-I	Cost & Works Accounting
		4		Modern Office Management-I	Business Administration
		4		Fundamentals of Marketing-I	Marketing
		4		Business Environment and Entrepreneurship-I	Business Practices

		4		Fundamentals of Banking-I	Banking, Finance & Insurance
		4		Indian Legal System and Legal Method-I	Business Laws
		4		Statistical Decision Analysis-I	Statistics & Computer Applications
3	Subject-III MJ	4		Introduction to Behavioural Economics	Business Economics
Generic Elective OR Open Elective Subjects (GE / OE) (2 Credits)					
4	OE	2		To be selected from the Baskets of other Faculty	(Open Elective Baskets of Science and Technology, and Humanities)
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)					
5	SEC	2		Business Accounting-I	Accountancy
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (6 Credits)					
6	AEC	2		English-I	English
7	VEC	2		Environmental Science	Environmental Science
8	IKS	2		SPPU Basket	SPPU Basket (Generic)
Total Credits		22			

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory, P-Practical etc.



Savitribai Phule Pune University

Tikaram Jagannath Arts Commerce And Science College (Autonomous)

Khadki,Pune-03

Department of economics

Program Name: B.Com

CLASS- F.Y.B.COM , SEM-I

Sub- Introduction to Behavioural Economics

Syllabus for Academic Year 2025-26

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I	UC1IBE3T	Subject-III Major Mandatory	Introduction to Behavioural Economics	4	4

Course objective-

1. To know about the origin of economics
2. To understand the relationship between economics and other discipline.
3. To introduce microeconomic concepts, theory and Laws.
4. To introduce simple mathematical equations.
5. To incorporate Indian Knowledge System in economics.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Behavioural Economics: 1.1 Interdisciplinary Approach to Economics 1.2 Economics and Socio-Economic Conditions 1.3 Basic Economic Problems and Different Approaches to solve the Problems 1.4 Microeconomics and Macroeconomics	15
2	Demand and Supply Analysis: 2.1. Concepts of utility-marginal utility, law of diminishing marginal utility, Equi marginal utility, Exceptions and water diamond paradox. 2.1 Definition, Factors Influencing Demand, Derivation of Demand Curve, Changes in Demand Curve 2.2 Definition, Factors Influencing Supply, Changes in Supply Curve 2.3 Demand and Supply Equations (to calculate Equilibrium Price and Output) 2.4 Elasticity of Demand: Price, Income and Cross Elasticity 2.5 Concept of indifference curve.	15
3	Cost and Revenue Concept- 3.1 Cost Concepts: 3.1.1 Meaning and determinants of Cost	15

	<p>3.1.2 Concepts of: Economic Cost, Opportunity Cost, Fixed and Variable Cost, Sunk Cost, Short Run and Long Run Cost</p> <p>3.1.3 Short Run Cost Functions: Total Cost (TC), Total Fixed Cost (TFC), Total Variable Cost (TVC), Average Cost (AC), Marginal Cost (MC) and Short Run Cost and Long Run Cost</p> <p>3.1.4 Behaviour of Cost Curve: Long Run Average Cost Curve, U-Shaped, L- Shaped and Elongated U-Shaped</p> <p>3.1.5 Economies and Diseconomies of scale</p> <p>3.2 Revenue concepts: Total revenue, average revenue, marginal revenue.</p> <p>3.3 Interaction between revenue and cost curves.</p>	
4	<p>Theory of Production and Laws of Production:</p> <p>Factors influencing Production: Land, Labour, Capital and Entrepreneurs</p> <p>4.2 Theory of Production: Cobb Douglas Production Function (Input-Output Analysis)</p> <p>4.3 The Laws of Variable Proportions</p> <p>4.4 The Laws of Returns to Scale</p> <p>Concepts of Isoquants and Iso-Costline</p>	15

Course outcome-After completion of these course, student will be able:

1. The students will be able to the Comprehend the Origin of economics.
2. Understand the importance of Indian Knowledge System related to economics.
3. Explore the interdisciplinary approach to economics.
4. Understand the concepts, theory and Laws of Microeconomics

List of Recommended Books and Study Materials

1. H. L. Ahuja, (2019), Principles of Micro Economics, S. Chand Publication, New Delhi.
2. D. M. Mithani, (2017), Micro Economics, Himalaya Publication, New Delhi.
3. D. N. Dwivedi (2017) Micro Economics - Pearson Publication, New Delhi.
4. Das R. C. (2023) Micro Economics: Theory and Practices, 2nd Edition, Kunal Book Publication, New Delhi.
5. N. Gregory Mankiw (1998), Principles of Microeconomics, Harcourt College Publishers, Philadelphia
6. Koutsoyiannis, (1979), A: Modern Microeconomics (2nd ed), Macmillan Press, London.
7. Ravindra Mahajan, (2013), "National Policy Studies in the light of Ekātma Manav Darshan" Published by Centre for Integral Studies and Research.
8. L. N. Rangarajan, (1992), "Kautilya: The Arthashastra" Penguin Classics Company.
9. Mansfield. E.: Microeconomics: Theory and Applications, W. W. Norton & Company
10. Edward T Dowling, "Introduction to Mathematical Economics" Schaums Outlines, 3rd Edition.
11. Economic Survey Report by RBI and Government of India.

Continuous Internal Evaluation – adopt **any Two Methods** out of the following Methods for Continuous Internal Evaluation: 1) Offline Written Examination 2) Power Point Presentations 3) Assignments / Tutorials 4) Oral Examination 5) Open Book Test 6) Offline MCQ Test 7) Group Discussion 8) Analysis of Case Studies

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

Instructions:

- 1. Question No. 1 and 6 are compulsory*
- 2. Attempt any three questions from Question No. 2 to 5*

Q 1. Fill in the Blanks	06 Marks
Q 2. Theory Question on Unit-1	18 Marks
Q 3. Theory Question on Unit-2	18 Marks
Q 4. Theory Question on Unit-3	18 Marks
Q 5. Theory Question on Unit-4	18 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks



Savitribai Phule Pune University

Tikaram Jagannath Arts Commerce and Science College (Autonomus)

Khadki, Pune-03

Department of economics

Program Name: B.Com

CLASS- F.Y.B.COM , SEM-II

Sub- Market Structure and Welfare Economics Academic

Syllabus for Academic Year 2025-26

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
II	B. Com	UC2MSE3T	Subject-III Major Mandatory	Market Structure and Welfare Economics	4	4 Hour per week

Course Objectives:

1. To know about the different market structures
2. To study welfare economics.
3. To know about different welfare schemes
4. To study oligopoly market with case studies.
5. To incorporate Indian Knowledge System in microeconomics.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to market – concepts and definition. 1.1 Classification of Markets: Changing trends in Markets Classification of Markets on the basis of competition-perfect competition, monopoly, monopolistic completion, oligopoly and duopoly concepts.	15
2	Market Structures 2.1 Perfect competition Definition- Meaning, features and equilibrium. 2.2 Monopoly Definition- Meaning, features and equilibrium 2.3 Monopolistic Competition Definition- Meaning, features and equilibrium 2.4 Oligopoly Definition- Meaning, features and equilibrium. 2.5 Collusive and Non-Collusive Oligopoly	15

<p>3</p>	<p>Factor pricing</p> <p>3.1 Types of factor pf production (land, labour, capital and entrepreneur)</p> <p>3.2 Meaning and definition of factor pricing.</p> <p>3.3 Theories related of factor pricing.</p> <p>3.4 Market Failure: Meaning and reason of market failure: Public goods, Social goods, externalities and social cost</p> <p>3.5 The need of the government to intervene in the economy (As a regulator, or as an economic agent-producer)</p> <p>3.6 Concept of Welfare as stated in kautilyas Arthashastra: (welfare of children, women, traders and animals)</p> <p>3.7 Measures of welfare: GDP/GNP, Utility, Income, Pareto Optimality Distribution of Income and welfare</p>	<p>15</p>
<p>4</p>	<p>Welfare concepts.</p> <p>4.1 Market Failure: Meaning and reason of market failure: Public goods, Social goods, externalities and social cost</p> <p>4.2 The need of the government to intervene in the economy (As a regulator, or as an economic agent-producer)</p> <p>4.3 Various thoughts of wefare (Pigoue, Amaratya Sen etc.</p> <p>4.4 Concept of Welfare as stated in kautilyas Arthashastra: (welfare of children, women, traders and animals)</p> <p>4.5 Measures of welfare: GDP/GNP, Utility, Income, Pareto Optimality Government scheme to improve welfare.</p>	<p>15</p>

Course Outcomes: After completion of the course, students will be able to:

1. Understand perfect and imperfect market structure,
2. Understand Indian Knowledge System related to competitive market structure
3. Explore the relationship between micro economics and welfare economics
4. Understand measures of microeconomic concepts and theory.
5. Solve simple case studies related to imperfect market.

List of Recommended Books and Study Materials

1. H. L. Ahuja, (2019), Principles of Micro Economics, S. Chand Publication, New Delhi.
2. D. M. Mithani, (2017), Micro Economics, Himalaya Publication, New Delhi.
3. D. N. Dwivedi (2017) Micro Economics - Pearson Publication, New Delhi.
4. Das R. C. (2023) Micro Economics: Theory and Practices, 2nd Edition, Kunal Book Publication, New Delhi.
5. N. Gregory Mankiw (1998), Principles of Microeconomics, Harcourt College Publishers, Philadelphia
6. Koutsoyiannis, (1979), A: Modern Microeconomics (2nd ed), Macmillan Press, London.
7. Ravindra Mahajan, (2013), “National Policy Studies in the light of Ekātma Manav Darshan” Published by Centre for Integral Studies and Research.
8. L. N. Rangarajan, (1992), “Kautilya: The Arthashastra” Penguin Classics Company.
9. Mansfield. E.: Microeconomics: Theory and Applications, W. W. Norton & Company
10. Edward T Dowling, “Introduction to Mathematical Economics” Schaums Outlines, 3rd Edition.
11. Economic Survey Report by RBI and Government of India.

Continuous Internal Evaluation – adopt **any Two Methods** out of the following Methods for Continuous Internal Evaluation: 1) Offline Written Examination 2) Power Point Presentations 3) Assignments / Tutorials 4) Oral Examination 5) Open Book Test 6) Offline MCQ Test 7) Group Discussion 8) Analysis of Case Studies

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

Instructions:

3. Question No. 1 and 6 are compulsory
4. Attempt any three questions from Question No. 2 to 5

Q 1. Fill in the Blanks	06 Marks
Q 2. Theory Question on Unit-1	18 Marks
Q 3. Theory Question on Unit-2	18 Marks
Q 4. Theory Question on Unit-3	18 Marks
Q 5. Theory Question on Unit-4	18 Marks
Q 6. Write Short Notes on all Units (Any 2 out of 4)	10 Marks