BACHELOR OF COMMERCE (B.Com)

SYLLABUS For

1st Year I Semester

(Applicable from 2024-2025)

Pravati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

ठराव : कामं . २०२५-२६-१६४

First Year - Semester I										Total Marks
Sr. No.	Subject Code	Subject Name	Category of Subject	Credits		Theory Marks		Practical Marks		
						External	Internal	External	Internal	
1	BCOM24-101	Financial Accounting	Core	4	-	60	40	-	-	100
2	BCOM24-102	Business Economics (Micro) व्यावसायिक अर्थशास्त्र (सूक्ष्मलक्षी)	Core	4	-	60	40	-	-	100
3	BCOM24-103	Business Mathematics	Core	3	-	60	40	-	-	100
4	BCOM24-104	Marketing (विपणन)	Multi disciplinary	4	-	60	40	-	-	100
5	BCOM24-105	Functional English	AECC	3	-	60	40	-	-	100
6	BCOM24-106	M.S. Office (Practical)	Skill Enhancement	-	2	—	-	-	50	50
7	VAC-109	Gender Perspective (लिंगभाव दृष्टिकोन)	Value Added	2	-	—	50	-	-	50
Total				**22**		**300**	**250**	**-**	**50**	**600**

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ठराव : कामं . २०२५-२६-१६४

SEMESTER- I

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: Bachelors of Commerce
PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

Syllabus Code No.	082	
YEAR	1st year	
SEMESTER	I	
NAME OF COURSE	Financial Accounting	
CATEGORY	Core	
COURSE CODE	BCOM24 - 101	
PAPER NO	1	
MARKING SCHEME	End-Semester (EXT): 60	Continuous evaluation (INT): 40 Total : 100
CREDITS – MARKS	Total: 100	Credits: 4 Passing 40%
	Theory : Yes	Practical: NA
TEACHING HOURS	Theory: 60 hours	Practical: 0

COURSE OBJECTIVES:

COBJ1: To understand the basic concepts, principles, conventions, and standards of financial accounting.

COBJ2: To develop skills in recording and preparing accounting records, including journals, ledgers, trial balances, and final accounts.

COBJ3: To enable students to prepare, analyze, and interpret financial statements for business decision-making.

COBJ4: To foster ethical accounting practices and adherence to accounting standards in financial reporting**.**

COURSE OUTCOME:

CO1: Explain the fundamental concepts, principles, and conventions of financial accounting and their application in business organizations. *(PO1)*

CO2: Prepare accounting records, journal entries, ledgers, trial balances, and final accounts of business entities. *(PO1, PO2)*

CO3: Analyse and interpret financial transactions and prepare basic financial statements for decision-making purposes. *(PO2, PO6)*

CO4: Demonstrate ethical accounting practices and compliance with accounting standards in financial reporting. *(PO5, PO7)*

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Unit-I :- Introduction - Fundamentals of Accounting Introduction to Accounting – Classifications of Accounts Accounting Principles, Conventions and Concepts Double entry system Rules of debit s and credit Accounting Equation Recording of Transactions – Journal, Ledger, Trial Balance Final accounts of Non-Corporate entities -Capital and Revenue items, Principles of preparing Trading and Profit and Loss Account, Balance sheet Meaning, definitions, Scope and need of Accounting (rules of Accounts) Branches of development of accounting.	07	07	No	10	05
2	Unit-II: - Piecemeal Distribution of partnership firm. Surplus capital method.	15	15	No	05	20
3	Unit-III: - Depreciation Meaning, need. Method Journal Entry, Ledger	15	15	No	08	15
4	Unit-IV: - Farm Accounting. Introduction. Books of Accounts to be maintained for farm accounting. Preparation of Revenue Accounts & finding out profit or loss on various sections. Crop Accounts, Live Stock Accounts, Dairy Accounts, Poultry Accounts	15	15	No	08	15
5	Unit-V: - Tally and Computerized Accounting. Accounting in Computerized Environment Introduction Advantages of Computerized Accounting Features of Computerized accounting system Difference between manual accounting & computerized accounting packages features. Introduction of Tally 7.2, objective, use	08	08	No	09	05
Total Hours					40	60

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NAME OF THE PROGRAM: BACHELORS OF COMMERCE
PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

<table>
<tr><td>Syllabus Code No.</td><td colspan="2">082</td></tr>
<tr><td>YEAR</td><td colspan="2">1st year</td></tr>
<tr><td>SEMESTER</td><td colspan="2">I</td></tr>
<tr><td>NAME OF COURSE</td><td colspan="2">Business Economics (Micro)</td></tr>
<tr><td>CATEGORY</td><td colspan="2">Core</td></tr>
<tr><td>COURSE CODE</td><td colspan="2">BCOM24-102</td></tr>
<tr><td>PAPER NO</td><td colspan="2">2</td></tr>
<tr><td>MARKING SCHEME</td><td>End-Semester (EXT): 60</td><td>Continuous evaluation (INT): 40 Total : 100</td></tr>
<tr><td rowspan="2">CREDITS – MARKS</td><td colspan="2">Total: 100 Credits : 4 Passing: 40 %</td></tr>
<tr><td>Theory : Yes</td><td>Practical :-NA</td></tr>
<tr><td>TEACHING HOURS</td><td>Theory: 60 hours</td><td>Practical: 0</td></tr>
</table>

COURSE OBJECTIVES:

COBJ1: To provide knowledge of the basic concepts, principles, and theories of microeconomics relevant to business decision-making.

COBJ2: To develop the ability to analyze consumer behaviour, demand, supply, elasticity, and market equilibrium using economic tools.

COBJ3: To enable students to evaluate production, cost, and pricing decisions under different market structures.

COBJ4: To foster economic reasoning and problem-solving skills for assessing business issues and the effects of economic changes on organizations.

COURSE OUTCOME:

CO1: Understand the basic concepts, principles, and theories of microeconomics and their relevance to business decisions. *(PO1)*

CO2: Analyse consumer behaviour, demand, supply, and market equilibrium using economic tools and techniques. *(PO2)*

CO3: Evaluate production, cost, and pricing decisions under different market structures. *(PO2, PO3)*

CO4: Apply economic reasoning to solve business problems and assess the impact of economic changes on business organizations. *(PO2, PO7)*

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weight age	
					INT (continuous evaluation)	EXT (end-sem)
1	Micro economics, Meaning, Importance & Limitations Difference between micro & macro economics. Basic problems of an economy. Market Mechanism: - Functions & limitations.	10	10	NA	7	10
2	Demand Analysis: - Concept & meaning of demand. Law of demand, changes in demand. Elasticity of demand-concept, price, income , cross elasticity of demand, Determinants of elasticity of demand, measurement of price, income and cross elasticity of demand, Total revenue, Average revenue, Marginal revenue.	10	10	NA	10	10
3	The Production Function – Introduction, Concept of Production. Law of variable proportion, Three phases of Law of Returns to scale & Three phases Economics of Large Scale Production, Internal & external economies & diseconomies of Large scale production.	10	10	NA	8	10
4	Cost Concepts: - Introduction, Types of costs – Fixed, Variable, average, marginal and total cost, Short run cost & long run cost. Opportunity cost. – Application of opportunity cost A firm's Short un & Long run average cost curve	08	08	NA	5	10
5	Market Structure: - Introduction ,Definition, classification, Perfect competitive market, Perfect competition –characteristics, conditions of equilibrium, equilibrium of firm & Industry short run & long run supply curve, Price &output determination. Monopoly – characteristics, types, equilibrium of monopoly firm, price Discrimination, price & output determination – short run / Long run period. Monopolistic competition – characteristics, price & output determination- Short run & Long run under Monopolistic competition, Meaning - Oligopoly – Features of oligopoly market - Duopoly – Meaning and Features of Duopoly market	12	12	NA	5	10
6	Factor pricing: - Introduction, features of factor pricing: Marginal productivity & Theory of distribution, Rent – Ricardian & Modern Theory of rent; Quasi rent. Wages- Real & Money wages, collective bargaining & trade union Introduction, Gross & Net Interest., Lon able Fund Theory. Profit – Meaning, Theories of profit – Risk & uncertainty theory, Dynamic Theory, Innovation Theory.	10	10	NA	5	10
Total Hours					40	60

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PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

Syllabus Code No.	**082**		
YEAR	**1st Year**		
SEMESTER	**I Semester**		
NAME OF COURSE	**Business Mathematics**		
CATEGORY	**Core**		
COURSE CODE	**BCOM24-103**		
PAPER NO	**3**		
MARKING SCHEME	**End-Semester(EXT):60**	**Continuous evaluation(INT):40 Total : 100**	
CREDITS–MARKS	**Total: 100**	**Credits: 3**	**Passing: 40%**
	Theory: Yes	**Practical :No**	
TEACHING HOURS	**Theory: 45 hours**	**Practical: 0**	

COURSE OBJECTIVE:

COBJ1: To impart knowledge of mathematical concepts and techniques used in commerce, finance, and business decision-making.

COBJ2: To develop skills in applying mathematical tools such as percentages, ratios, equations, and matrices to business problems.

COBJ3: To enable students to perform financial calculations involving simple interest, compound interest, annuities, and related business measures.

COBJ4: To strengthen analytical and quantitative abilities for interpreting business data and supporting managerial decision-making.

COURSE OUT COMES:

CO1: Understand mathematical concepts and techniques used in commerce, finance, and business decision-making. *(PO1)*

CO2: Apply mathematical tools such as percentages, ratios, equations, and matrices to solve business-related problems. *(PO2)*

CO3: Calculate simple and compound interest, annuities, and other financial measures used in business and banking. *(PO2, PO7)*

CO4: Develop analytical and quantitative skills for interpreting business data and supporting managerial decisions. *(PO2, PO3)*

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching - learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	**Introduction to Business Mathematics**: Definition and Scope of Business Mathematics, Importance and Application in Business.	03	03	NA	04	06
2	**Percentage:** Meaning, practical use and computation of percentages.	07	07	NA	06	09
3	**Ratio, Proportion and Variation:** Inverse ratio, continued ratio. Direct proportion and inverse proportion. Application to partnership.	07	07	NA	06	09
4	**Profit and Loss:** Problems involving cost price selling price, market price trade discount and cash discount.	07	07	NA	06	09
5	**Commission and Brokerage:** Rate of commission, types of commission agents, problems.	07	07	NA	06	09
6	**Simple and Compound Interest:** Concept of principal rate of interest, period and amount by simple and compound interest. Calculation of compound interest when compounded quarterly half yearly and annually.	07	07	NA	06	09
7	**Simple Annuity:** Simple Annuity (time span) status of annuity, Certain annuity, Annuity Contingent, Perpetual annuity. Amount of annuity, Present value of annuity. Annuity due and immediate annuity.	07	07	NA	06	09
Total		**45**			**40**	**60**

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NAME OF THE PROGRAM: BACHELOR OF COMMERCE
PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

Syllabus Code No.	**082**		
YEAR	**1st year**		
SEMESTER	**I**		
NAME OF COURSE	**Marketing**		
CATEGORY	**Multi Disciplinary**		
COURSE CODE	**BCOM24 - 104**		
PAPER NO	**4**		
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total : 100**	
CREDITS – MARKS	**Total: 100**	**Credits: 4**	**Passing 40 %**
	Theory : Yes	**Practical: NA**	
TEACHING HOURS	**Theory: 60 hours**	**Practical: No**	

COURSE OBJECTIVES:

COBJ1: To understand the fundamental concepts, functions, and importance of marketing in business organizations.

COBJ2: To develop the ability to analyze consumer behaviour, market segmentation, targeting, and positioning strategies.

COBJ3: To apply the elements of the marketing mix in solving marketing and business-related problems.

COBJ4: To foster ethical and socially responsible marketing practices for sustainable business development.

COURSE OUTCOMES:

CO1: Explain the basic concepts, functions, and importance of marketing in modern business environments. *(PO1)*

CO2: Analyse consumer behaviour, market segmentation, targeting, and positioning strategies. *(PO2, PO3)*

CO3: Apply marketing mix elements (Product, Price, Place, and Promotion) in business situations. *(PO2, PO3)*

CO4: Evaluate ethical and socially responsible marketing practices in contemporary business operations. *(PO5, PO6)*

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage INT (continuous evaluation)	EXT (end-sem)
1	Introduction to Marketing: Meaning & Definition: - Market, Marketing. Functions of Marketing: - Buying; Assembling; Selling, Warehousing; Transport; Standardization; grading; Packaging; Labeling; Risk Bearing Insurance; Finance; Market Research. Branding- features, Methods, Packaging	18	18	NA	13	15
2	Product Mix: Meaning; Definition; Elements of Marketing Mix. 2.2 Product – Concept; Definition, Characteristics – Implicit, Explicit Product Life Cycle. Product Differentiation; Product Positioning. Development of a New Product.	10	10	NA	06	10
3	Price Mix: Concept & Definition of Price. Elements of Price Mix. Importance of Pricing. Pricing Methods: - Cost oriented pricing strategy. Demand oriented pricing. Competition oriented pricing.	10	10	NA	06	10
4	Place Mix: Meaning & Concept of Place Mix. Types of Intermediaries / Middlemen. Merchant Middlemen. Wholesalers. 2. Retailers: - Small scale retailers and Large scale retailers. Mail order house. Super market. 5. Consumer Co-operative. Agent Middlemen. Types of Channels.	08	08	NA	06	10
5	Promotion Mix: Meaning of promotion mix. Elements of promotion mix. Factors influencing promotion mix. Sales promotion techniques & methods. Premiums. Contests. Price deals. Other sales promotion technique.	09	09	NA	06	10
6	Recent trends in marketing: Rural marketing. Services Marketing.	05	05	NA	03	05
	Total	**60**	**60**	**NA**	**40**	**60**

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NAME OF THE PROGRAM: BACHELOR OF COMMERCE
PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

Syllabus Code No.	**082**		
YEAR	**1st Year**		
SEMESTER	**I**		
NAME OF COURSE	**Functional English**		
CATEGORY	**AECC**		
COURSE CODE	**BCOM24-105**		
PAPER NO	**5**		
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total : 100**	
CREDITS – MARKS	**Total: 100 Marks Credits: 3 Passing Percentage: 40%**		
	Theory :Yes	**Practical :-NA**	
TEACHING HOURS	**Theory: 45 Hours**	**Practical: 0**	

COURSE OBJECTIVES:

COBJ1: To develop proficiency in reading, writing, listening, and speaking skills for academic and professional communication.

COBJ2: To equip students with the skills required to prepare business correspondence, reports, and formal documents effectively.

COBJ3: To enhance presentation, interpersonal, and teamwork communication skills for professional settings.

COBJ4: To enable students to use English confidently and effectively in employment, higher education, and business environments.

COURSE OUTCOME: At the end of this course students will have:

CO1: Develop proficiency in reading, writing, listening, and speaking skills required for academic and professional communication. *(PO6)*

CO2: Prepare business correspondence, reports, and formal documents using appropriate language and formats. *(PO6, PO7)*

CO3: Demonstrate effective presentation, interpersonal, and teamwork communication skills in professional settings. *(PO6)*

CO4: Apply English language skills confidently in employment, higher education, and business environments. *(PO6, PO7)*

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	**Reading Skills and Grammar:** Skimming the text for identifying the general theme. Scanning the text to locate specific details. Comprehension passages for practice	08	08	N/A	10	10
2	**Conversational Skills:** Introducing yourself and Introducing Others. Joining and leaving a conversation. Requesting & dealing invitations. Asking for info., suggesting. Agreeing, partly agreeing and disagreeing	07	07	N/A	10	10
3	**Writing Skills:** Agendas, Minutes, Reports, Letters, Curriculum Vitae, Essay and Dialogue	06	06	N/A	05	25
4	**Grammar:** Parts of Speech, Active-Passive Voice, Tenses, Modal Auxiliaries	24	24	N/A	15	15
Total Hours - 45			**45**	**N/A**	**40**	**60**

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PROGRAM CODE: 082
YEAR OF INTRODUCTION: 2024

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<tr><td>YEAR</td><td colspan="3">1st year</td></tr>
<tr><td>SEMESTER</td><td colspan="3">I</td></tr>
<tr><td>NAME OF COURSE</td><td colspan="3">MS Office Tools</td></tr>
<tr><td>CATEGORY</td><td colspan="3">Skill Enhancement</td></tr>
<tr><td>COURSE CODE</td><td colspan="3">BCOM 24 - 106</td></tr>
<tr><td>PAPER NO</td><td colspan="3">6</td></tr>
<tr><td>MARKING SCHEME</td><td>End-Semester (EXT): 00</td><td colspan="2">Continuous evaluation (INT): 50 Total : 50</td></tr>
<tr><td rowspan="2">CREDITS– MARKS</td><td>Total: 50</td><td>Credits: 2</td><td>Passing: 40%</td></tr>
<tr><td>Theory : No</td><td colspan="2">Practical: Yes</td></tr>
<tr><td>TEACHING HOURS</td><td>Theory: No</td><td colspan="2">Practical: 60 hours</td></tr>
</table>

<u>COURSEOBJECTIVES:</u>

COBJ1: To develop proficiency in using MS Word, Excel, and PowerPoint for business documentation and communication.

COBJ2: To equip students with the skills required to create, format, and manage documents, spreadsheets, and presentations effectively.

COBJ3: To enable students to apply spreadsheet functions, formulas, and data analysis tools for business problem-solving.

COBJ4: To promote the effective use of digital technologies and office automation tools for professional and organizational requirements.

<u>COURSE OUTCOMES:</u>

CO1: Demonstrate proficiency in using MS Word, Excel, and PowerPoint for business documentation and communication. *(PO4)*

CO2: Create, format, and manage business documents, spreadsheets, and presentations using appropriate software tools. *(PO4, PO6)*

CO3: Apply spreadsheet functions, formulas, and data analysis tools for solving business and accounting problems. *(PO2, PO4)*

CO4: Utilize digital technologies and office automation tools effectively for professional and organizational requirements. *(PO4, PO7)*

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage INT (continuous evaluation)	EXT (end-sem)
1	Introduction to MS Office Suite: Overview of MS Office tools (Word, Excel, PowerPoint).Understanding the user interface and common features.	06	-	06	-	-
2	Microsoft Word: Creating, saving, and opening documents, Formatting text and paragraphs, Working with tables and lists, Inserting images and shapes, Headers, footers, and page numbering, Using templates and themes, Mail merge and basic automation	18	-	18	20	-
3	Microsoft Excel: Introduction to spreadsheets and cells, Entering and formatting data, Basic formulas and functions (e.g., SUM, AVERAGE, COUNT), Working with charts and graphs, Sorting and filtering data, Data validation and protection, Introduction to pivot tables	20	-	20	20	-
4	Microsoft PowerPoint: Creating and editing slides, Applying themes and slide layouts, Inserting images, videos, and multimedia, Slide transitions and animations, Tips for effective presentations	16	-	16	10	-
	Total	**60**	**--**	**60**	**50**	**-**

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<tr><td>PROGRAM CODE</td><td colspan="2">082</td></tr>
<tr><td>YEAR</td><td colspan="2">1st year</td></tr>
<tr><td>SEMESTER</td><td colspan="2">I</td></tr>
<tr><td>NAME OF COURSE</td><td colspan="2">Gender Perspective</td></tr>
<tr><td>COURSE CODE</td><td colspan="2">VAC-109</td></tr>
<tr><td>CATEGORY</td><td colspan="2">Value Added</td></tr>
<tr><td>PAPER NO</td><td colspan="2">7</td></tr>
<tr><td>MARKING SCHEME</td><td>End-Semester (EXT): 00</td><td>Continuous evaluation (INT): 50 Total : 50</td></tr>
<tr><td rowspan="2">CREDITS– MARKS</td><td colspan="2">Total: 50 Credits: 2 Passing: 40%</td></tr>
<tr><td>Theory : Yes</td><td>Practical: No</td></tr>
<tr><td>TEACHING HOURS</td><td>Theory: 30 hours</td><td>Practical: 0</td></tr>
</table>

COURSE OBJECTIVES:

- By the end of the course, students will be able to:
- Understand key concepts related to gender, work, labour, discrimination, and violence in society.
- Analyze traditional and contemporary gender roles and how they shape work participation, opportunities, and inequalities.
- Examine gender issues in the labour market, including undervaluation of women's work, in formalization, globalization, and workplace harassment.
- Promote gender sensitivity, equality, and respect by engaging in reflective activities, discussions, and case-based learning.

COURSE OUTCOMES (CO)

- After completing this course, the learner will be able to:
- Explain concepts such as gender roles, unpaid work, labour participation, and workplace discrimination.
- Identify and critically evaluate the gender gaps in work, wages, participation, and opportunities in different sectors.
- Apply gender-sensitive perspectives to real-life situations and demonstrate awareness of legal frameworks such as Vishakha Guidelines, POSH Act, and Domestic Violence Act

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching- learning hours per unit	Theory	Practical	Marks Weightage INT (continuous evaluation)	Marks Weightage EXT (end-sem)
1	Gendering Work – Traditional & Contemporary Discourses; Productive, Reproductive & Unpaid Work; Measurement of Work; Gender Gaps in Labour Force Participation; Gender Discrimination, Violence & Vulnerability at Workplace	15	15	-	20	-
2	Gender Issues in Work & Labour Market – Enumeration of Women's Work; Undervaluation of Women's Work; Decent Work; Globalization & Women's Employment; Feminization of Labour; Informalization; Sexual Harassment (Vishakha Guidelines); Sex Work; Glass Ceiling; Double Burden	10	10	-	15	-
3	Gender-Based Violence – Meaning of GBV; Categories; Magnitude (NCRB Data); Forms of Violence – Rape, Molestation, Dowry Deaths, Domestic Violence, Trafficking, Acid Attacks, Honour Crimes, Female Foeticide; Vulnerability & Marginalisation	05	05	-	15	-
		30	**30**		**50**	**-**

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