Savitribai Phule Pune University, Pune

Faculty of Commerce and Management

Bachelor of Commerce in International Business

(B.Com. - IB)

Revised Curriculum (2024 Pattern as per NEP-2020)

w.e.f. Academic Year: 2024-2025

Programme Structure

FYBCOM-IB Semester II							
Course Type	Course	Paper Title	Hours / Week	Credits	Internal	External	Total
Major Mandatory (06)	Major Mandatory 3	Fundamentals of Financial & Cost Accounting	5	4	30	70	100
	Major Mandatory 4	Basics of Financial Management	3	2	15	35	50
Minor	Minor 1	Fundamentals of Marketing Management	3	2	15	35	50
Open Elective (OE)	Open Elective 3	Indian Economic Policy	3	2	15	35	50
	Open Elective 4	Business Statistics-I	3	2	15	35	50
Vocational Skill Development Course (VSC)	Vocational Skill Development Course (VSC)	Entrepreneurship & Start-up Management	3	2	15	35	50
Skill Enhancement Course (SEC)	Skill Enhancement Course (SEC)	Basic Managerial Skills	3	2	15	35	50
Ability Enhancement Course (AEC)	Ability Enhancement Course (AEC)	English for Business Correspondence - II	3	2	15	35	50
Value Education Course (VEC)	Value Education Course (VEC)	Democracy Awareness & Gender Sensitization	3	2	15	35	50
Co-Curricular Courses (CC)	Co-Curricular Courses (CC)	Physical Education – II	@ Department	2	15	35	50
		Total	-	22	165	385	550

Detail Syllabus

Semester I					
Semester No.	**Course Code**	**Type of Course**	**CourseTitle**	**Credits**	**Lecture Hours/Week**
II	BBAIB201T	Major Mandatory	Fundamentals of Financial & Cost Accounting	**4**	5

Course Objectives	
1.	To understand Financial Accounting Fundamentals
2.	To bridge Theoretical and Practical Knowledge
3.	To develop understanding of Cost Accounting
4.	To understand Costing Concepts
5.	To develop Financial Recording Skills

Course Outcome **Student will be able to**	
CO1	demonstrate Knowledge of Accounting Basics
CO2	integrate theoretical knowledge in practical scenarios
CO3	understand Fundamental Accounting Concepts
CO4	develop and use Cost Sheets
CO5	understand Cost Accounting

Unit	**Title and Contents**	**No. of Lecture Hours**
1	**Financial Accounting** Definition and Scope, objectives, accounting concepts, principles and conventions. Classification of accounts.	**15**
2	**Accounting Transactions and Final Accounts** Problems on Voucher system; Accounting Process, Journals, Ledger, Cash Book, subsidiary books ,Trial Balance preparation of Final Accounts of Sole Proprietorship(Trading and Profit & Loss Account and Balance Sheet)	**15**
3	**Basic concept in cost** Concept of Cost, Costing, Cost Accounting & Cost Accountancy, Origin, Objectives and Features of Cost Accounting , Difference between Financial and Cost Accounting, Conceptual analysis of Cost Unit & Cost Centre	**15**
4	**Elements of cost and Cost Sheet** Material, Labour and other Expenses, Classification of Cost & Types of Costs, Preparation of Cost Sheet	**15**

Reference Material

Reference Books

1. Cost Accounting and Financial Management M.Y. Khan, P.K. Jain McGraw Hill New Delhi
2. Cost accounting Theory and practice Bhabatosh Banerjee PHL Learning Pvt. Ltd. New Delhi
3. Cost Accounting - Dr. P.C. Tulsian S. Chand New Delhi
4. Advance Accounting Vou- I S.N. Maheshwari& S.K. Maheshwari Vikas Publication New Delhi
5. Advance Accounting Vou- I M.C. Shukla, T.C. Grewal , S.C Gupta S. Chand New Delhi
6. Advanced Accountancy(Volume – I) R.L. Gupta , M. Radhaswamy Sultan Chand & Sons New Delhi

Semester No	CourseCode	Type of Course	CourseTitle	Credits	Lecture Hours/Week
II	BBAIB202T	Major Mandatory	Basics of Financial Management	2	3

Course Objectives	
1.	To develop Financial Decision-Making Skills
2.	To explore Strategic Financial Management
3.	To understand Funding Mechanisms
4.	To enhance Analytical Capabilities
5.	To investigate Capital Management Techniques

Course Outcome	
CO1	To understand Financial Functions
CO2	To critically Analyze Funding Options
CO3	To effectively Plan Capital Structure
CO4	To analyze Capitalization Issues
CO5	To develop Financial Strategies

Unit	Title and Contents	No. of Lecture Hours
1	**Basic concepts in finance & Sources of Finance** 1.1 Definition - Nature and scope of finance function, Financial Management -, Meaning – Approaches: - Traditional, Modern 1.2 Role of finance manager. 1.3 External: - Shares, Debentures, Public Deposits, borrowing from banks: - meaning, types, advantages and limitations of these sources, 1.4 Internal: - Reserves and surplus, Bonus shares Retained earnings,	15
2	**Capital Structure** 2.1 Meaning criteria for determining capital structure, Factors affecting capital structure, 2.2 Capitalization: - Meaning, over capitalization and Under Capitalization - meaning, causes, consequences, remedies	15

Reference Material

Reference Books

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

Semester No.	Course Code	Type of Course	CourseTitle	Credits	Lecture Hours/Week
II	BBAIB10MI	Minor	Fundamentals of Marketing Management	2	3

Course Objectives	
1.	To understand basic concepts of marketing.
2.	To understand basics of marketing environment.
3.	To help understand practical applications of marketing concepts.
4.	To understand recent trend and technology used in marketing.

Course Outcome Student will be able to	
CO1	define and understand marketing in general.
CO2	understand the marketing environment.
CO3	analyse market segmentation.
CO4	apply knowledge in social media and mobile marketing activities.
CO5	analyse recent trends in marketing.

Unit	Title and Contents	No. of Lecture Hours
1	**Defining Marketing and Functions of Marketing** 1.1 Definitions, Objectives and Functions of Marketing 1.2 Various Approaches of Marketing 1.3 Digital Marketing, Concepts and Scope, Direct, Online, social media and Mobile Marketing	15
2	**Marketing Environment and Market Segmentation** 2.1 Marketing Environment- Concept, Factors Affecting Marketing Environment 2.2 Marketing Mix- 4Ps of Marketing, Product mix, Price Mix, Place Mix, Promotion Mix, Product Life Cycle, Creating Competitive Advantage through New Product Development 2.3 Market Segmentation, Strategies and Types of Market Segmentation	15

Reference Material

Reference Books

1. Principles of Marketing, Philip T. Kotler, Gary Armstrong, and Prafulla Agnihotri, Pearson,
2. Marketing Management, V. S. Ramaswamy, S. Namakumari, MacMillan
3. Marketing Management, V. S. Ramaswamy, S. Namakumari, Macmillan N
4. Foundational Of marketing, John Fahy & David Jobber, Tata McGraw Hill

Semester No.	CourseCode	Type of Course	CourseTitle	Credits	Lecture Hours/Week
II	OE-103-STS	Open Elective	Business Statitsics - I	2	3

Note: This course is for B.Com. – IB students and is taken from OE basket of Faculty of Science and Technology

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	
CO1	understand basic concepts in statistics
CO2	collect, present, analyze and interpret the data and graphs
CO3	deal data in business problems
CO4	evaluate feasibility business problems using statistical techniques
CO5	prepare business report using various statistical techniques

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	10

	Concept of Dispersion, Measures of Dispersion - Range, Variance and Standard Deviation (S.D.) for Grouped and ungrouped data, Measures of relative dispersion- Coefficient of range and coefficient of Variation, Examples.	

Reference Material

Reference Books

Sr. No	Title of the Book	Author/s	Publication	Place
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

Semester No.	CourseCode	Type of Course	CourseTitle	Credits	Lecture Hours/Week
II	OE-101-ECO	Open Elective	Indian Economic Policy - I	2	3

Note: This course is for B.Com. – IB students and is taken from OE basket of Faculty Humanities

Course Outcome Students will be able to	
CO1	understand the nature of Developed and Developing Economies.
CO2	understand major issues regarding economic development of India.
CO3	compare Indian Economy with other world economies.
CO4	appear for various competitive examinations.
CO5	familiarize the students with the recent developments in the Indian Economy

Unit	Title and Contents	No. of Lecture Hours
1	**Introduction to Indian Economy** 1.1 – Economy: Meaning and Classification 1.2 - Developed and Developing Economies 1.3 - Indicators of Developed Economy 1.4 - Characteristics of Indian Economy as Developing Economy 1.5 - Major issues of Economic Development in India 1.6 – Monetary and Fiscal Policy in India	15
2	**Agriculture, Industry and Service Sector in India** 2.1 – Sectoral Structure of an Economy 2.2 – Contribution in Economic Development of India: Agriculture, Industry and Service Sector 2.3 – Sectoral Distribution of Gross Domestic Product (GDP) and Employment in India 2.4 – Interdependence between Agriculture, Industry and Service Sectors 2.5 – New Economic Policy	15

Reference Material

Reference Books

1. **Agrawal A.N., Indian Economy Problems of Development & Planning, New Age International Publishers, New Delhi.**
2. **Gaurav Datt & Ashwani Mahajan (2022): 'Indian Economy' S. Chand Publishing Company Ltd., New Delhi.**
3. **V.K. Puri, S.K. Misra, 'Indian Economy', Himalaya Publishing House, Mumbai. (Latest Edition)**

4. **Gopal and Suman Bhakri (2013) Indian Economy Performance and Policies. Pearson Publication Delhi.**
5. **Uma Kapila (2023), Indian Economy: Performance and Policies.**
6. **Ministry of Finance, Government of India, Economic Survey, 2020**
7. **Department of Economic Affairs (Government of India).**

Website-

1. **https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==**
2. **https://www.ibef.org/economy**
3. **https://www.worldbank.org/en/country/india/overview**

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	VSC201IB	VSC	Entrepreneurship & Start-up Management	2	3

Course Objectives	
1.	To define entrepreneurship and startup management.
2.	To identify the entrepreneurship opportunities and assess the feasibility of startup management strategies.
3.	To create a business plan that incorporates entrepreneurship principles and startup management strategies.
4.	To use entrepreneurship skills and startup strategies to grow a business.
5.	To identify challenges in entrepreneurship and startup management and propose solutions for overcoming them.
6.	To understand the current trends in Entrepreneurship & Startups

Course Outcome **Student will be able to**	
CO1	understand the key concepts of entrepreneurship and startup management & their role in the economy.
CO2	describe how to analyze business opportunities and evaluate the feasibility of startup ideas.
CO3	outline the process of developing a business plan and explain how entrepreneurship principles and startup management strategies are integrated.
CO4	explain how to use entrepreneurship skills and startup strategies to build and grow a startup.
CO5	identify challenges in entrepreneurship and startup management and propose practical solutions for overcoming them.
CO6	outline emerging trends in in Entrepreneurship & Startups

Unit	**Title and Contents**	**No. of Lecture Hours**
1	**Introduction to Entrepreneurship & Start up Management** 1.1 Entrepreneurship - Definition, Types, Role in the economy 1.2 Role of entrepreneurship in driving economic growth and generating employment opportunities. 1.3 Startup management - Definition, Characteristics, Stages of startup development 1.4 Role of innovation in startups	**15**
2	**Business opportunities, assessing feasibility, and developing a business plan** 2.1 Methods for identifying business opportunities 2.2 Tools for evaluating opportunities (SWOT analysis, market research, etc.) 2.3 Evaluating market demand and analyzing the competitive environment	**15**

	2.4 Conducting feasibility studies (technical, financial and market feasibility) 2.5 Understanding risks and profits 2.6 Develop a business plan 2.7 Incorporating entrepreneurship principles and startup strategies into the plan 2.8 Budget estimates, funding alternatives, and growth plans	

Reference Material

Reference Books

1. Fundamentals of Entrepreneurship, Dr. G.K. Varshney, Sahitya Bhavan Publication, Agra
2. Fundamentals of entrepreneurship, S.K. Mohanty, Prentice Hall of India
3. Management and Entrepreneurship, T. Krishna Rao N.V.R. Naidu, Dremtech Press, New Delhi
4. The Manual for Indian Start-ups, Vijaya Kumar Ivaturi and Meera Ganesh, Penguin Enterprise, New Delhi
5. Entrepreneurship Development, Ramachandran, Mc Graw Hill
6. Dynamics of entrepreneurial development and Management, Dr. Vasant Desai, Himalaya Publishing House
7. New venture Planning, Dr. Sapna Bansal, Tonye Stephen Lawson, JSR Publishing House, New Delhi

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	SEC201IB	Skill Enhancement Course (SEC)	Basic Managerial Skills	2	3

Course Objectives	
1.	To introduce students to the foundational concepts and significance of managerial skills, focusing on self-awareness, emotional intelligence, and values for personal and professional growth.
2.	To enhance understanding of effective team-building strategies, including teamwork, team leadership, and empowerment, for organizational success.
3.	To provide practical exposure to problem-solving, creativity, and innovation for effective decision-making and relationship building.
4.	To develop leadership and interpersonal communication skills through group dynamics, sensitivity training, and real-world case analysis.

Course Outcome Student will be able to	
CO1	To understand and apply the principles of emotional intelligence, self-awareness, and learning styles to enhance personal and managerial effectiveness.
CO2	Ability to build and lead effective teams, foster teamwork, and empower team members to achieve organizational goals.
CO3	To demonstrate problem-solving, creative thinking, and innovation skills to address managerial challenges and build strong interpersonal relationships.
CO4	To develop leadership competencies and interpersonal communication skills, effectively applying techniques like brainstorming, sensitivity training, and group behavior analysis in managerial contexts.

Unit	Title and Contents	No. of Lecture Hours
1	**Introduction to Skills & Managerial Skills** 1.1 Introduction to skills & personal skills 1.2 Importance of competent managers, skills of effective managers 1.3 Meaning and concept of managerial skills 1.4 Need and its importance 1.5 developing self-awareness on the issues of emotional intelligence 1.6 self-learning styles, values, attitude towards change 1.7 learning of skills and applications of skills, Techniques of skill development for effective management 1.8 Application of management skills 1.9 Coordination and Interpersonal roles: Coordination and Interpersonal roles. 1.10 Role of motivation skills in developing managers. **Skills development and skill application on above areas**	15

2	**Team building** 2.1 Developing teams and team work 2.2 advantages of team, leading team, team membership. 2.3 Skill development and skill application 2.4 Empowering and delegating: Meaning, dimensions of empowerment, how to develop empowerment, inhibitors of empowerment, delegating works 2.5 Problem solving and building relationship: Problem solving, creativity, innovation 2.6 Building relationship Skills for developing positive interpersonal communication 2.7 Group Dynamics, Group Behaviour, Cohesion, Importance of Brain Storming 2.8 Sensitivity Training, Nominal Group techniques, Case study, Case Analysis. Leadership & competence development. **Skills development and skill application on above areas**	**15**

Reference Material

1. The Case of the Bonsai Manager" by R. Gopalakrishnan
2. The Effective Executive" by Peter F. Drucker
3. Management by James A.E.Stoner , Freeman,Gilberth,Pearson Publishing House
4. Management by Robbins, Coulter, Fernandez Pearson Publishing House
5. Emotional Intelligence 2.0" by Travis Bradberry and Jean Greaves
6. Leadership and Self-Deception" by The Arbinger Institute
7. Corporate Chanakya" by Radhakrishnan Pillai

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	AEC201IB	AEC	English for BusinessCorrespondence 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	
CO1	Improve oral communication and presentation skills.
CO2	Understand and deal with different types of interviews.
CO3	Students can learn how to identify their strengths and weaknesses, and how to focus on improving those areas.

Unit	Title and Contents	No. of Lectures
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	**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

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, Taxman Publications

Semester No.	Course Code	Type of Course	Course Title	Credits	Lectures per week
II	VEC201IB	VEC	Democracy Awareness and Gender Sensitisation	02	03

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:

Student will be able to

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).
CO2	Students will develop empathy and understanding democratic values and can develop a sense of responsible citizenship and healthy relations.
CO3	Students will develop critical thinking and analytical skills, fostering them to evaluate democratic issues and can create increased readiness for diversity and inclusion.
CO4	Students will be inspired to become active citizens, by engaging in democratic processes.

Unit	Title and Contents	No. of Lectures
1	**Introduction to Democracy and democratic values and principles** • 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
2	**Challenges to Democracy and corrective measures**. • 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
3	**Understanding gender-related concepts, gender-based violence and democracy**	08

	• 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	
4	**Addressing challenges** • 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 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://maharashtraboardsolutions.com/maharashtra-state-board-class-11-political-science-solutions/
6. MHBSHC- Standard 11 – Political Science
7. Gramin Vikas Mantralay Bharat Sarkar – Gender module
8. NATIONAL COMMISSION FOR WOMEN NEW DELHI - 'Gender Sensitization and Legal Awareness Programme

Semester No.	Course Code	Type of Course	Course Title	Credits	Lectures per week
II	CC201IB	Co-Curricular (CC)	Physical Education - II	02	03

Details syllabus and execution guidelines for Physical Education will be shared separately