



**SAVITRIBAI PHULE PUNE UNIVERSITY**  
**FACULTY OF COMMERCE & MANAGEMENT**  
**(COMMERCE)**

**Structure and Syllabus for**  
**Four Year B.Com Degree Program**  
**As per National Education Policy-2020**

**With Effect From June-2024**  
**(Academic Year 2024-2025)**

## **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.