

Savitribai Phule Pune University
Faculty of Commerce & Management
Structure for Three - Year
B.Com. Degree course (Choice Based Credit System)
(2019 Pattern)
With effect from June 2019

Preamble:-

Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce education is entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.

The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.

1. INTRODUCTION

The B.Com Degree Course (2019 pattern) will be introduced in the following order:-

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| a. First Year B.Com. | 2019-2020 |
| b. Second Year B.Com. | 2020-2021 |
| c. Third Year B.Com. | 2021-2022 |

4. COURSES CARRYING PRACTICALS

- a) Each practical course will be of one credit.
- b) There will be practical and practical examination for semester I and II of the F.Y.B.Com. For the Course Financial Accounting.
- c) There will be practical and practical examinations for the special Courses (Discipline Special Elective) of S.Y.B.Com. (Semester III and IV) and of T.Y.B.Com. (Semester V & VI)
- d) There will be Practical for the S.Y.B.Com level Compulsory Course Business Communication (Semester III and IV) & for T.Y.B.Com Auditing and Taxation (Semester V) & (Semester VI)
- e) A Student must offer the same Special Course at T.Y.B.Com. (Semester V & VI) which he / she has offered at S.Y.B.Com. (Semester III and IV)
- f) In an exceptional case, a student may change the Course chosen by him at third and fourth semester of second year during the first semester of the third year provided he keeps the additional terms of the Course at S.Y.B.Com.

Course having practical examination:-

Semester	Type of Course	Name of Practical Course	Course Code
I	Core Course	Financial Accounting – I	PR - 112
II	Core Course	Financial Accounting – II	PR – 122
III	Core Course	Business Communication – I	PR - 231
III	Discipline Specific Elective	Special Course Paper (I) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 236
IV	Core Course	Business Communication – II	PR- 241
IV	Discipline Specific Elective	Special Course Paper (I) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics	PR- 246

		<ul style="list-style-type: none"> g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	
V	Core Course	Auditing & Taxation – I	PR- 354
V	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (II)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	PR- 355
V	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (III)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	PR- 356
VI	Core Course	Auditing & Taxation – II	PR- 364
VI	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (II)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development 	PR- 365