

Deccan Education Society's

Kirti M. Doongursee College of Arts, Science and Commerce (AUTONOMOUS)



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for

Program: Bachelor of Commerce

Course: F.Y.B. Com

Subject: Introduction to Business (Commerce-I)

Choice-Based Credit System (CBCS)

With effect from

Academic Year 2025-2026

PROGRAM OUTCOMES

PO	Description
A student completing a Bachelor's Degree in Commerce Program will be able to	
PO1	Disciplinary Knowledge: The capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of commerce.
PO2	Communication Skills: Ability to communicate long-standing unsolved problems in commerce; Ability to show the importance of commerce as a precursor to various market developments since the beginning of civilization.
PO3	Critical Thinking: Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; Ability to examine the results and apply them to various problems in different branches of Commerce and Business.
PO4	Problem solving: The capability to deduce a business problem and apply the classroom learning into practice to offer a solution. The ability to analyze and synthesize data and draw inferences for a valid conclusion.
PO5	Research Related Skills: Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic
PO6	Self-directed Learning: Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
PO7	Moral and Ethical Awareness/Reasoning: Ability to ascertain unethical behavior, falsification, and manipulation of information. Ability to manage self and various social systems.
PO8	Lifelong learning: Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce

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Proposed Curriculum as per NEP 2020,

Year of implementation- 2025-26

Name of the Department: **Commerce**

Vertical	Semester	Course Code	Course Title	Credit
Major	I	25COMMJ111	Commerce-I (Introduction to Business)	4
VSC	I	25COMVS141	Business Law -I	2
Major	II	25COMMJ211	Commerce-II Services Sector	4
VSC	II	25COMVS241	Business Law-II	2

Course Code	MAJOR SEM – I	Credits	Lectures/Week
25COMMJ111	Introduction To Business (Commerce-I)	4	4
Course Outcomes: After successful completion of this course, students would be able to CO1- To remember basic concepts related to Business, its objectives, New Trends and the Business Environment CO2- To understand the Basic Concepts of Project Planning and Entrepreneurship. CO3- To apply their knowledge concerning statutory requirements in promoting business, competencies of Entrepreneurs, and entrepreneurship training and development centers in India. Incentives to Entrepreneurs in India. CO4- To analyze various types of Business environments and their impact on national and international business			
Unit	Topics	No of Lectures	
1	Business	15	
	Introduction: Concept, Functions, Scope, and Significance of Business. Traditional and the Modern Concept of Business. Objectives of Business: Steps in setting business objectives, classification of Business objectives, Reconciliation of Economic and Social Objectives. New Trends in Business: Impact of Liberalization, Privatization, and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies		
2	Business Environment	15	
	Introduction: Concept and Importance of business environment, Inter Relationship between Business and Environment Constituents of Business Environment: Internal and External Environment,	15	

	Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.	
III	Project Planning	15
	Introduction: Business Planning Process; Concept and importance of Project Planning, Project Report, feasibility Study types, and their importance Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location – Factors Determining Location, and Role of Government in Promotion. Statutory Requirements in Promoting Business Unit: Licensing and Registration Procedure, Filing returns and other documents, Other important legal provisions	
IV	Entrepreneurship	15
	Introduction: Concept and importance of entrepreneurship, factors contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur The Entrepreneurs: Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India. Women Entrepreneurs: Problems and Promotion	
		60
References: 1. Business Organisation Management Maheshwari, Rajendra P., Mahajan,J.P., International Book House 2. Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House 3. Introduction to Commerce, Vikram, Amit, Atlantic Pub		

4. A Course Book on Business Environment, Cherunilam, Francis, Himalaya Publication
5. Business Environment, Cherunilam, Francis, Himalaya Pub
6. Essentials of Business Environment, Aswathappa, K., Himalaya Publication

Course Code	VOCATIONAL SKILL COURSE SEM- I	Credit s	Lecture s/Week
25COMVS141	Business Law Paper I	2	2

Course Outcomes:

After successful completion of this course, students would be able to

CO-1: To Remember the concept Contract, Agreement, Proposal, Offer, Promissory Notes, Bills of Exchange & Cheques.

CO- 2: To understand the details of the Indian Contract Act & the Negotiable Instruments and their legal provisions made in various business concerns.

CO-3: To apply the Contract in various sectors of companies of a business concern and Also, the procedure for obtaining remedies in the Negotiable Instrument Act.

CO-4: To analyze the difference between Contract and Agreement, offer and invitation to offer and classify the Negotiation Instrument Act. (Cognitive Level - Analyze)

Unit	Topics	No of Lectures
I	Indian Contract Act 1872:	15

	Definitions (S.2): Agreement, kinds of Agreements, Contract-kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract, and E-contract, distinguish between Agreement and Contract. Offer or Proposal- definition, Essentials of a Valid proposal or offer, counteroffer, Standing or open offer, distinguishing between offer and invitation to offer, Acceptance- Definition, Essentials of a valid acceptance, Promise. Communication of Offer and acceptance and Revocation. Capacity to contract (Ss.10-12), Consent and Free Consent (Ss.13-22) Consideration (S.2 and 25) and Void Agreements (Ss.24-30)	
<u>II</u>	Negotiable Instruments Act 2015:	15
	Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence – Presumptions, classification of Negotiable Instruments. Promissory Notes and Bills of Exchange(Ss. 4,5,108-116) Essential elements of a Promissory Note and a Bill of Exchange distinguish between a Promissory Note and a Bill of Exchange. Acceptor and Acceptance, definition of Acceptor, Acceptance for honour, Absolute and qualified Miscellaneous Provisions:(Secs:8-10,22,99-102,118-122,134-137) Holder(S.8), Holder in Due Course(S.9), Rights and privileges of H.D.C.Payment in due course (S.10), Maturity of an Instrument (S.22), Noting (S.99), Protest (S.100-102). Bills in Set. (Sec.13)or conditional acceptance, Drawer, Drawee in case of Need(Ss.7,115&116) Payee, Cheques, Types of Cheque and Penalties in case of dishonour of certain cheques, distinguish between cheque and Bill of exchange, (Secs: 6, 123- 131A,138-147)	
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	References: 1. Law of Contract: Avatar Singh, Eastern Book Company. 2. Business Law by Varun Malik, EBC Publication 3. Business Law including Company Law by S. S. Gulshan, New Age International Publisher 4. Business Law by Satish Mathur, McGraw Hill, New Delhi 5. Emerson J.D, Cengage Advantage Books: Law for Business, 19th Edition by Ashcroft, Ashcroft, and Patterson 6. International Business Law and Its Environment, 10th Edition by Schaffer, Agusti, and Dhooge, 7. The Negotiable Instruments Act: Bhashyam &Adiga, Bharat Law House. 8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company 9. Khergamvala on the Negotiable Instruments (Amendment)Act,2015, Lexis Nexis.	
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Course Code	MAJOR SEM – II	Credits	Lectures/ Week
25COMMJ211	Services Sector (Commerce-II)	4	4
Course Outcomes: After successful completion of this course, students would be able to CO1 - Possess the knowledge of various retail formats and will be able to understand retail customers, and the learner shall remember to comprehend the various terminologies and concepts like BPO, KPO, etc., in the ITES sector. CO2 - To be able to understand the recent trends like digital payments, FDI, and other futuristic trends in the banking and insurance sector, students can be able to analyze the opportunities and challenges faced by Indian corporations for smooth transition to e-commerce in B2B, B2C, and C2C activities. CO3: Apply their knowledge concerning E-Commerce and concepts related to it. CO4: To analyze Recent Trends in the Services Sector			
Unit	Topics	No of Lectures	
I	Concept of Services	15	
	Introduction: Meaning, Characteristics, Scope, and Classification of Services – Importance of the service sector in Indian Marketing Mix Services: Consumer expectations, Services Mix, Product, Place, Price, Promotion, Process of Services delivery, Physical evidence, and people Service Strategies: Market research and Service development cycle, Managing Demand and capacity, opportunities and challenges in the service sector.		

II	Retailing	15
	Introduction: Concept of organized and unorganized retailing, Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers Retail Format: Store format, Non–Store format, Store Planning, design, and layout Retail Scenario: Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing	
III	Recent Trends in the Service Sector	15
	ITES Sector: Concept and scope of BPO, KPO, LPO, and ERP. Banking and Insurance Sector: ATM, Debit & Credit Cards, Internet Banking – Opening of the Insurance sector for private players, FDI, and its impact on Banking and Insurance Sector in India Logistics: Networking – Importance – Challenges	
IV	E-Commerce	15
	Introduction: Meaning, Features, Functions, and Scope of E-Commerce- Importance And Limitations of E-Commerce Types of E-Commerce: Basic ideas and Major activities of B2C, B2B, C2C. Present status of E-Commerce in India: Transition to E-Commerce in India, E Transition Challenges for Indian Corporates: Online Marketing Research.	
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References:

- 1. Business Organisation Management Maheshwari, Rajendra P Mahajan, J.P., International Book House**
- 2. Business Organisation, Maheshwari, Rajendra P., Mahajan, J.P., International Book House**
- 3. Introduction to Commerce, Vikram, Amit, Atlantic Pub**
- 4. A Course Book on Business Environment, Cherunilam, Francis, Himalaya Publication**
- 5. Business Environment, Cherunilam, Francis, Himalaya Pub, Essentials of 6. Business Environment, Aswathappa, K., Himalaya Pub**

Course Code	VOCATIONAL SKILL COURSE SEM – II - Course Title	Credits	Lectures/ Week
25COMVS241	Business Law- II	2	2
Course Outcomes: After successful completion of this course, students would be able to CO-1: To remember the entire Companies Act regarding the business affairs and all statutory provisions also understand the essential elements of partnership and Limited Liability of Partnership. CO-2: To understand the legal Provisions of the Companies Act, the Indian Partnership Act, and the Limited Liability Partnership. (Cognitive Level - Understand) CO-3: To apply the Companies Act Procedure in different sectors of Companies and Procedure of Registration, Consequences of Non-Registration in the Partnership Act and LLP. CO-4: To Analyze the Classification of Companies and Partners in the Partnership of a Business Concern.			
Unit	Topics	No of Lectures	
I	The Indian Companies Act, 2013:	15	
	Nature, Features of Companies Types of Companies Memorandum of Association and Articles of Association – I Memorandum of Association and Articles of Association - II Prospectus And Private Placement (Sections 2.23, 26 to 32 and S. 42)		

	Membership of A Company (Sections 2, 88, 91, 94, 95 of Companies Act 2013) Directors of Companies Appointments and Qualifications (Sections 2, 149-183, 196, 203-205) Meetings (Sections 96-122, 173-176)	
II	The Indian Partnership Act 1932:	15
	Formation of Partnership and Types of Partnership Registration of Firms and Consequences of Non-Registration Relations Amongst The Partners and Dissolution of the Firm Limited Liability Partnership Functioning and Nature of Limited Liability Partnership [Section: 2,11-12,55-58] Extent and Limitation of Liability of LLP And Partners in LLP Dissolution and Winding Up of The Limited Liability Partnership 122-125	
		30
References: 1. Law of Contract: Avatar Singh, Eastern Book Company. 2. Business Law by Varun Malik, EBC Publication 3. Business Law including Company Law by S. S. Gulshan, New Age International Publisher 4. Business Law by Satish Mathur, McGraw Hill, New Delhi 5. Emerson J.D, Cengage Advantage Books: Law for Business, 19th Edition by Ashcroft, Ashcroft, and Patterson 6. International Business Law and Its Environment, 10th Edition by Schaffer, Agusti, and Dhooge 7. The Indian Partnership Act 1932, with reference Limited Liability Partnership Act, 2008 , Fifteenth Edition by Dr. R. K. Bangia		

Evaluation Scheme for First Year B.Com (UG)
under NEP (4 credits)

I Internal Evaluation for Theory Courses – 40 Marks

1) Continuous Internal Assessment (CIA) Assignment - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 20 marks

2) Continuous Internal Assessment (CIA) ONLINE Unit Test – 20 marks- 30 Minutes

II. External Examination for Theory Courses – 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15
Q.3	Unit III	15
Q.4	Unit IV	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be subdivided into sub-questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.
- **NOTE: To pass the examination, attendance is compulsory in both the Internal & External Theory Examinations.**

Evaluation Scheme for First Year B.COM (UG) under NEP

(2 credits) (for VSC)

1. Evaluation for Theory Courses – 50 Marks

Bifurcation for evaluation of 50 marks is given as follows:

SR NO	Particulars	Marks
1	ASSIGNMENT	20
2	POWER PRESENTATION	20
3	VIVA AND CLASS PRESENTATION	10

NOTE: To pass the examination, attendance and submission of assignments with a PowerPoint presentation are compulsory