

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: S.Y.B.Com  
Choice Based Credit System (CBCS)  
with effect from  
Academic Year 2025-2026  
(NEP 2020)

**Deccan Education Society's**  
**Kirti M.Doongursee College (autonomous) Proposed Curriculum as per NEP**  
**2020 Year Of Implementation-2023-24**  
**Name of theDepartment:COMMERCE**

| <b>Semester</b> | <b>CourseCode</b> | <b>CourseTitle</b>                                                       | <b>Vertical</b> | <b>Credit</b> |
|-----------------|-------------------|--------------------------------------------------------------------------|-----------------|---------------|
| <b>III</b>      | <b>25COMMR321</b> | <b>Commerce – III<br/>(Management:<br/>Functions and<br/>Challenges)</b> | <b>Minor</b>    | <b>2</b>      |
|                 | <b>25LAWVC341</b> | <b>BUSINESS<br/>LAW - III</b>                                            | <b>VSC</b>      | <b>2</b>      |
| <b>IV</b>       | <b>25COMMR421</b> | <b>Commerce – IV<br/>(Management:<br/>Production &amp;<br/>Finance)</b>  | <b>Minor</b>    | <b>2</b>      |
|                 | <b>25COMSE451</b> | <b>Advertising - II</b>                                                  | <b>SEC</b>      | <b>2</b>      |

| <b>Course Code</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>MINOR<br/>SEM – III - Course Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Credits</b>            | <b>Lectures/<br/>Week</b> |
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| <b>25COMMR321</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Commerce (Management:<br/>Functions and Challenges) Paper<br/>III</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>2</b>                  | <b>2</b>                  |
| <b>Course Outcomes:</b><br>After successful completion of this course, students would be able to<br><b>CO1</b> - Remember the classical approach of scientific management as well as to understand the basic concepts of management.<br><br><b>CO2</b> - Understand the concepts of Modern management by Henri Fayol and scientific management by F W Taylor.<br><br><b>CO3</b> - Apply the importance and components in planning.<br><br><b>CO4</b> - Analyse the steps of Decision making. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                           |                           |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Topics</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>No of<br/>Lectures</b> |                           |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Introduction to Management:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>15</b>                 |                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>• Management- Concept, Nature, Functions, Managerial Skills &amp; Competencies</li> <li>• Evolution of Management Thoughts</li> </ul> Classical Approach: Scientific Management – F.W. Taylor’s Contribution<br>Classical Organization Theory: Henri Fayol’s Principles<br>NeoClassical: Human Relations Approach – Elton Mayo’s Hawthorne experiments<br>•Modern Management Approach-Peter Drucker’s Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management. |                           |                           |
| <b>II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Planning &amp; Decision Making:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>15</b>                 |                           |

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|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|  | Planning - Steps, Importance, Components, Coordination – Importance<br>• M.B.O -Process, Advantages, Management by Exception-Advantages;Management Information System- Concept, Components<br>• Decision Making - Techniques, Essentials of a Sound Decision Making,Impact of Technology on Decision Making. |           |
|  |                                                                                                                                                                                                                                                                                                              | <b>30</b> |

**REFERENCES:**

1. Management Today Principles & Practice- Gene Burton, Manab Thakur, Tata McGraw-Hill,Publishing Co.Ltd.
2. Management – James A.F.Stoner, Prentice Hall, Inc .U.S.A.
3. Management: Global Perspective –Heinz Weihrich& Harold Koontz, Tata McGraw- Hill,Publishing Co.Ltd.
4. Essential of Database Management Systems -Alexis Leon, Mathews Leon Vijay Nicole, Imprints Pvt Ltd.
5. Management –Task, Resp, Practices – Peta Druche “willian Heinemann LTD.

| <b>Course Code</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>VOCATIONAL SKILL COURSE<br/>SEM – III - Course Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Credits</b>        | <b>Lectures/<br/>Week</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|
| <b>25LAWVC341</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>BUSINESS LAW - Paper III</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>2</b>              | <b>2</b>                  |
| <p><b>Course Outcomes:</b></p> <p>After successful completion of this course, students would be able to</p> <p><b>CO-1</b> : To provide a concept of Indemnity, Guarantee, Transfer of property Various types of Consumer Forum and its Three tier Redressal Agencies.</p> <p><b>CO-2</b> : To Understand the provision, procedure of Sale of Goods Act and Consumer Protection Act.</p> <p><b>CO-3</b> : To Apply in Consumer Court and also claim remedies for breach of Contract of sale of goods.</p> <p><b>CO-4</b> : To Analyze the Distinction between Sale and Hire Purchase Agreement, Conditions and Warranties, also protect the Rights of Consumer.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                       |                           |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Topics</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>No of Lectures</b> |                           |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>The Sale of Goods Act - 1930</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>15</b>             |                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>• Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</li> <li>• Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</li> <li>• Property – Concept, Rules of transfer of property (Ss. 18-26)</li> <li>• Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul> |                       |                           |

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| <b>II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Consumer Protection Act, 1986 &amp; Competition Act 2002:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>15</b> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>• Consumer Protection Act – Concept, Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services.</li> <li>• Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</li> <li>• Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</li> <li>• Abuse of Dominant Position, Competition Commission of India, Anti- Competition Agreements,</li> </ul> |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>30</b> |
| <b>References:</b> <ol style="list-style-type: none"> <li>1. Law of Contract: Avatar Singh, Eastern Book Company.</li> <li>2. Mercantile Law: by M.C.Kucchal.</li> <li>3. Business Law: N.D.Kapoor</li> <li>4. The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.</li> <li>5. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.</li> <li>6. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.</li> <li>7. The Negotiable Instruments Act: Bhashyam &amp; Adiga, Bharat Law House.</li> <li>8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company</li> </ol> <p>Khargamvala on the Negotiable Instruments (Amendment) Act, 2015, LexisNexis</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |           |

| Course Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | MINOR<br>SEM – IV - Course Title                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Credits           | Lectures/<br>Week |
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| 25COMMR421                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Commerce(Management:<br>Production & Finance) Paper IV                                                                                                                                                                                                                                                                                                                                                                                                                               | 2                 | 2                 |
| <b>Course Outcomes:</b><br>After successful completion of this course, students would be able to<br><b>CO1</b> -Remember the Functions of Management as well as to understand basic concepts of Production and Productivity.<br><br><b>CO2</b> - Understand the Techniques of Scientific Inventory control system<br><br><b>CO3</b> - Apply the Quality Management tools in quality management.<br><br><b>CO4</b> - Analyse the Kaizen process and Measures for Service Quality. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |                   |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | No of<br>Lectures |                   |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Production &amp; Inventory Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                         | 15                |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>• Production Management: Objectives, Scope</li> <li>Production Planning &amp; Control: Steps, Importance</li> <li>• Production Systems: Concept, Types - Continuous and Intermittent.</li> <li>Productivity: Concept, Factors Influencing Productivity, Measures for Improving Productivity.</li> <li>• Inventory Management- Objectives, Inventory Control- Techniques.</li> <li>Scientific Inventory Control System - Importance</li> </ul> |                   |                   |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Quality Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 15                |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>• Introduction to Quality: Dimensions of Quality,</li> <li>Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle:</li> </ul>                                                                                                                                                                                                                                                 |                   |                   |

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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>Features.</p> <ul style="list-style-type: none"> <li>• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process</li> <li>• Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.</li> </ul> |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                    | <b>30</b> |
| <p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Production and Operations Management –ProfL.C. Jhamb, Event Publishing House.</li> <li>2. Production Planning &amp; Control- ProfL.C. Jhamb, Event Publishing House</li> <li>3. Production &amp; Operation Management (Text &amp; Cases)- K.Ashwathappa&amp;G.Sudeshana Reddy, Himalaya Publication.</li> <li>4. Launching New Ventures: An Entrepreneurial Approach-KathleenR.Allen, Cengage Learning</li> <li>5. Essentials of Inventory Management-MaxMuller,Amacon Publishes</li> <li>6. Indian Financial System—BharathiPathiak, Pearson Publication</li> </ol> |                                                                                                                                                                                                                                                                                                    |           |

| <b>Course Code</b> | <b>SKILL ENHANCEMENT COURSE<br/>SEM – IV - Course Title</b> | <b>Credits</b> | <b>Lectures/<br/>Week</b> |
|--------------------|-------------------------------------------------------------|----------------|---------------------------|
| <b>25COMSE451</b>  | <b>Advertising</b>                                          | <b>2</b>       | <b>2</b>                  |

**Course Outcomes:**

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

**CO-1** : To Remember the Concept of Advertising and its Ad Agency.

**CO-2** : To Understand the Benefits of Advertising and also in depth of new media, Different types, their strengths and the way customers interact with new / digital media.

**CO-3** : To apply a career in advertising such as Freelancing, Graphics, Animation, Modeling and Dubbing.

**CO-4** : To Analyze brand preference, also generate leads and aggregate audience on Social Media and increase audience engagement.

| <b>Unit</b> | <b>Topics</b>                                                                                                                                                                                                                                                                                                                                                                                                                | <b>No of<br/>Lectures</b> |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>I</b>    | <b>Introduction to Advertising</b>                                                                                                                                                                                                                                                                                                                                                                                           | <b>15</b>                 |
|             | <ul style="list-style-type: none"> <li>• Integrated Marketing Communications (IMC)- Concept, Features, Elements,</li> <li>• Role of advertising in IMC</li> <li>• Advertising: Concept, Features, Evolution of Advertising, Active Participants,</li> <li>• Benefits of advertising to Business firms and consumers.</li> <li>• Classification of advertising: Geographic, Media, Target audience, and Functions.</li> </ul> |                           |
| <b>II</b>   | <b>Advertising Agency</b>                                                                                                                                                                                                                                                                                                                                                                                                    | <b>15</b>                 |
|             | <ul style="list-style-type: none"> <li>• Ad Agency: Features, Structure and services offered, Types of advertising agencies, Agency selection criteria</li> <li>• Agency and Client: Maintaining Agency-Client relationship, Reasons</li> </ul>                                                                                                                                                                              |                           |

|  |                                                                                                                                                                                                                                                                                                         |           |
|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|  | <p>and ways of avoiding Client Turnover, Creative Pitch, Agency compensation.</p> <ul style="list-style-type: none"> <li>• Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.</li> </ul> |           |
|  |                                                                                                                                                                                                                                                                                                         | <b>30</b> |

**References:**

- 1. Advertising and Promotion: An Integrated Marketing Communications**
- 2. Perspective George Belch and Michael Belch, 2015, 10th Edition, McGraw Hill Education**
- 3. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education**
- 4. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited**
- 5. Kleppner's Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson Education Limited**
- 6. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall**

## **Evaluation Scheme for Second Year B.COM (UG) under NEP**

**(MINOR) (2 credits)**

### **I. Internal Evaluation for Theory Courses – 20 Marks**

**1) Continuous Internal Assessment (CIA) Assignment** - 10 marks

**2) Continuous Internal Assessment (CIA) ONLINE Unit Test** – 10 marks

### **II. External Examination for Theory Courses – 30 Marks**

Duration: 1 Hour

Theory question paper pattern: All questions are compulsory.

| <b>Question</b> | <b>Based on</b> | <b>Marks</b> |
|-----------------|-----------------|--------------|
| Q.1             | Unit I          | 15           |
| Q.2             | Unit II         | 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 Internal & External Theory Examinations.**

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

**(2 credits) (for VSC)**

### **I. Evaluation for Theory Courses – 50 Marks**

Bifurcation for evaluation of 50 marks are given as follows:

| <b>SR. NO</b> | <b>PARTICULARS</b>            | <b>Marks</b> |
|---------------|-------------------------------|--------------|
| 1.            | ASSIGNMENT                    | 20           |
| 2.            | POWERPOINT<br>PRESENTATION    | 20           |
| 3.            | VIVA & CLASS<br>PARTICIPATION | 10           |

**NOTE: To pass the examination, attendance and submission of assignments with powerpoint presentation is compulsory.**

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

**(2 credits) (for SEC)**

### **I. Evaluation for Theory Courses – 50 Marks**

Bifurcation for evaluation of 50 marks are given as follows:

| <b>SR. NO</b> | <b>PARTICULARS</b>            | <b>Marks</b> |
|---------------|-------------------------------|--------------|
| 1.            | ASSIGNMENT                    | 20           |
| 2.            | POWERPOINT<br>PRESENTATION    | 20           |
| 3.            | VIVA & CLASS<br>PARTICIPATION | 10           |

**NOTE: To pass the examination, attendance and submission of assignments with powerpoint presentation is compulsory.**