

Academic Council

Item No: _____

Devrukh Shikshan Prasarak Mandal's

**Nya. TATYASAHEB ATHALYE ARTS, Ved. S.R. SAPRE
COMMERCE & Vid. DADASAHEB PITRE SCIENCE
COLLEGE, DEVRUKH [AUTONOMOUS]**



Syllabus for F.Y.B.com

Program: B.Com

Course: Commerce - I

**Credit Based Semester and Grading System with the
Effect from
Academic Year 2019-20**

First Year B.Com

Accountancy and Financial Management I

| Semester | Paper Code | Paper | Lectures | Marks | | | Credits |
|--------------|-------------|------------|----------|----------|----------|-------|---------|
| | | | | External | Internal | Total | |
| Semester – I | ASPUCOM 102 | COMMERCE I | 45 | 70 | 30 | 100 | 03 |

| Semester I Commerce I | | | |
|---|---|-----------|-----------|
| Course Code ASPUCOM101 | Title | Lectures | Credits |
| Unit | COMMERCE – I | 45 | 03 |
| Unit I Business | <p>Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business.</p> <p>Objectives of Business: Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives.</p> <p>New Trends in Business: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies</p> | 12 | |
| Unit II Business Environment | <p>Introduction: Concept and Importance of business environment, Inter- relationship between Business and Environment</p> <p>Constituents of Business Environment: Internal and External Environment, 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.</p> | 11 | |
| Unit III Project Planning | <p>Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance</p> <p>Business Unit Promotion: Concept and Stages of Business Unit Promotion,</p> | 12 | |

| | | | |
|---------------------------------|---|----|--|
| | 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 | | |
| Unit IV Entrepreneurship | 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. | 10 | |

Evaluation:

A) Internal Evaluation/Assessment: 30 marks

- | | |
|--|----------|
| 1. Active participation of a student in classroom activities | 10 marks |
| 2. One classroom test to be conducted in the given semester | 10 marks |
| 3. One research nature activity, project, innovative group preparation | 10 marks |

B) Semester End Examination Pattern 70 Marks for Semester I and II

| | |
|---|------------------|
| Duration: 2.30 hours | Marks: 70 |
| Que.1 On Module – 1 (2 out of 3) | 14 marks |
| Que.2 On Module – 2 (2 out of 3) | 14 marks |
| Que.3 On Module – 3 (2 out of 3) | 14 marks |
| Que.4 On Module – 4 (2 out of 3) | 14 marks |
| Que.5 Short Notes on Modules – 1, 2, 3 and 4 (2 out of 3) | 14 marks |
