



**Vivekanand Education Society's
College of Arts, Science and Commerce
(Autonomous)**

Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.

***Accredited by NAAC “A Grade” in 3rd Cycle - 2017
Best College Award – Urban Area, University of Mumbai (2012-13)
Recipient of FIST Grant (DST) and STAR College Grant (DBT)***

**Affiliated to the
University of
Mumbai**

Syllabus for

Program: B.COM

(Program code: VESUCCO)

**As per NEP 2020
with effect from Academic Year 2023 - 2024**



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College of Arts, Science and Commerce**

(AUTONOMOUS)

NAAC Re-accredited 'A' Grade (2017)

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OF ARTS, SCIENCE AND COMMERCE
(AUTONOMOUS)**

**NEP HOLISTIC DEVELOPMENT BASED
CURRICULUM FRAMEWORK**

For

F. Y. B. Com (Sem-I)

Commerce I (Introduction to Business)

Undergraduate Programme

From

Academic

year 2023-24

F. Y. B. COM (COMMERCE I) SEMESTER I

Major / Core Course- I

COURSE TITLE: INTRODUCTION TO BUSINESS

COURSE CODE: UMMCOS1-102 [CREDITS - 02]

Course Learning Objective		
The objective of this course is to familiarize the students with basic concepts of business and current trends in the business environment.		
Course Learning Outcomes		
After completion of this course learner will be able to: CO 1: Understand the concept, nature of business, significance of business, and its role in economic and social development. CO 2: Identify and analyze business objectives and evaluate restructuring and turnaround strategies in a dynamic business. CO 3: Demonstrate knowledge of project planning, preparation of project reports, and feasibility studies to assess business projects. CO 4: Comprehend the constituents of the business environment and evaluate the interrelationship between business and environment. CO 5: Analyze the international business environment and assess their implications for Indian business in the context of sustainable development.		
UNIT	Name of the Unit	No. of Lectures
1	Introduction to Business and Project Planning <ul style="list-style-type: none">● Introduction: Concept, Features, Functions, and Significance of business.● Business Objectives and Strategies: Meaning, Steps in setting business objectives, classification of business objectives, Restructuring and turnaround strategies in the changing scenario● Project Planning: Meaning, significance of Project Planning, Project Planning Process, Project Report - Meaning & Contents, Feasibility Study - importance and its types	(15 L)

2	Business Environment: <ul style="list-style-type: none"> ● Introduction: Concept and Importance of business environment, Inter-relationship between Business and Environment ● Constituents of Business Environment: Internal and External Environment, International Environment – Current Trends in the World, Concept of Sustainable Development ● International Trading Environment: WTO and Trading Blocs and their impact on Indian Business. 	(15 L)
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Ref:	<ul style="list-style-type: none"> ● <i>Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House</i> ● <i>Introduction To Commerce, Vikram, Amit, Atlantic Pub</i> ● <i>A Course Book On Business Environment, Cherunilam, Francis, Himalaya Pub</i> ● <i>Business Environment, Cherunilam, Francis, Himalaya Pub</i> ● <i>Essentials Of Business Environment, Aswathappa, K., Himalaya Pub</i> ● <i>Essentials Of Business Environment, Aswathappa, Himalaya Pub</i> ● <i>Baltzan, P. and Phillips, A., 2008. Business-driven Information Systems. McGraw-Hill: Maidenhead.</i> 	
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MODALITY OF ASSESSMENT

The performance of the learners for the exam shall be evaluated in two parts as per the following ratio:

Semester End Examination: Internal Assessment [60:40]

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.

Internal Assessment: It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

Semester End Assessment: It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

Table-1-

Mode of Assessment under NEP 2020

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major Subject Course (Theory)	1. Semester-end Examination (60%)	2-Credit		30
	2. Internal (40%) (Table 2)		90 min	20

Table - 2

Theory - Mode of assessment-Continuous Internal Assessment [40%]

Evaluation type
<ul style="list-style-type: none">• Assignments.• Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Projects / Presentations / Skit / Poster / etc.).• Class Test (Objective - Multiple Choice Questions/ Subjective).• Active participation in class activities.• Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.

Table – 3
Question Paper Pattern for Semester End Examination

Total Marks: 30

Time : 90 Mins.

- | | |
|---|---------------------------------|
| <ul style="list-style-type: none"> • Answer Any Two of the following: a. b. c. | Unit – I
(15) |
| <ul style="list-style-type: none"> • Answer Any Two of the following: a. b. c. | Unit – II
(15) |



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**NEP HOLISTIC DEVELOPMENT BASED
CURRICULUM FRAMEWORK**

For

Open/ General Electives (OE/ GE)

Entrepreneurship Management

Undergraduate Programme

From

Academic

Year 2023-24

B.Com -SEMESTER I

COURSE TITLE: Open/ General Electives (OE/ GE)

COURSE CODE: UOECOS1-157 [CREDITS - 02]

Course Learning Objective			
The objective of this course is to make the students understand the concept of Entrepreneurship and give knowledge about setting up a business enterprise.			
Course Learning Outcomes			
After completion of this course, the learner will be able to: CO1: Explain the concepts of entrepreneurship, entrepreneurs, and start-ups, and analyze types of entrepreneurs based on traits, skills, and motivational theories. CO2: Analyze the role of entrepreneurship in economic development and evaluate internal and external factors affecting venture growth and success. CO3: Apply creativity and innovation techniques to identify business opportunities and use tools such as SWOT and environmental scanning to assess feasibility. CO4: Develop a business plan integrating key functional areas and evaluate institutional support, funding sources, government incentives, and start-up challenges in India.			
UNIT	Name of the Unit	No. of Lectures	
1	Introduction to Entrepreneurship <ul style="list-style-type: none">● Entrepreneur and Entrepreneurship: Concepts of Entrepreneur, Entrepreneurship, Start -ups, Qualities and skills required by an entrepreneur, Types of Entrepreneurs● Entrepreneurial motivation: External and internal factors, Role of the higher order needs of the Need-Hierarchy theory and McClelland's Human Motivation Theory● Entrepreneurship Development: Factors affecting growth of Entrepreneurship, Role of Entrepreneurship in Economic Development	(15 L)	

2	<p>Business Planning</p> <ul style="list-style-type: none"> ● Generating Business Ideas: Importance of Creativity and Innovation in Entrepreneurship, Identification of business opportunities, SWOC analysis, Environment scanning-meaning and benefits, ● Setting-up of a Business Enterprise: Preparation of Business Plan, Elements/Areas to be covered in a Business Plan, Concepts of Finance, Marketing, Management, Human Resources and Regulatory affairs ● Entrepreneurship-Institutional Support and challenges: Incentives and facilities available to entrepreneurs in India, Sources of funding for Startups and challenges faced by Startups in India 	(15 L)	
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	<p>References:</p> <ul style="list-style-type: none"> ● <i>Vasant Desai “Dynamics of Entrepreneurship Development and Management” Himalaya Mumbai</i> ● <i>Entrepreneurship Development: S.S Khanka, Sultan Chand & Co.Ltd.</i> ● <i>Fundamentals of Entrepreneurship: G.S. Sudha, Ramesh Book Depot.</i> ● <i>Entrepreneurship Development: Colombo Plan Staff College for Technician Education, Manila, TaTa</i> ● <i>Entrepreneurship Development & Small Enterprise management: Ziemmeser Scarlborough PHI, New Delhi.</i> ● <i>Entrepreneurship: Hisrich, McGraw Hill</i> ● <i>Fundamentals of Entrepreneurship and Small Business Renu Arora & S.K.Sood :</i> ● <i>Small Scale Industries And Entrepreneurship: Vasant Desai, Himalaya Publishing Home.</i> ● <i>Entrepreneurship Development: C.B. Gupta & N.P. Srinivasan, Sultan Chand & Sons.</i> ● <i>Environment and Entrepreneur; Tendon ,C: Clough Publications, Allahabad.</i> ● <i>The Hard Thing About Hard Things: Building a Business When There Are No Easy Answers by Ben Horowitz</i> ● <i>From Idea to Reality: An Entrepreneur's Guide to Meaningful Business Growth by Jean Paul Paulynice</i> ● <i>The Manual for Indian Start-ups: Vijaya Kumar Ivaturi</i>
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MODALITY OF ASSESSMENT

The learner’s performance shall be assessed by conducting the Semester-end Examination with 60% marks and Continuous Internal Assessment (CIA) with 40% marks. Practical Examination will consist of Semester-end examination.

Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.

The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

Internal Assessment: It is defined as the assessment of the learners on the basis of internal evaluation as envisaged in the Credit & Choice based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

Semester End Assessment : It is defined as the assessment of the learners on the basis of Performance in the semester end Theory/ written/ Practical examination.

A. Theory - Internal assessment 40%**20 marks**

Sr No	Evaluation type	Marks
1.	Class Test (multiple choice questions / objective)	10
2.	<ul style="list-style-type: none">- Assignments on practical aspects- Project based learning activities (Case studies / Assignments / role- Plays/Presentations / Skit / Poster / etc.)	10

B. Theory - External examination - 60%**Semester End Theory Assessment**

Duration - Each paper shall be of 1.5 hours duration.

Total Marks: 30

Question Paper Pattern for Semester End Examination**Total Marks : 30****Time: 1.5 hours****Q1. Answer Any Two of the following out of Three questions – Unit 1 (15)****a.****b.****c.****Q2. Answer Any Two of the following out of Three questions – Unit II (15)****a.****b.****c.**



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V.E.S.
Since 1962

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**NEP HOLISTIC DEVELOPMENT BASED
CURRICULUM FRAMEWORK**

For

F. Y. B. Com (Sem-II)

Commerce II (Service Sector)

Undergraduate Programme

From

Academic

year 2023-24

F. Y. B. COM (COMMERCE II) SEMESTER II
Major / Core Course- I

COURSE TITLE: SERVICE SECTOR

COURSE CODE: UMMCOS2-102 [CREDITS - 02]

Course Learning Objective		
The objective of this course is to familiarize the students with basic concepts of services and current trends in the Services Sector.		
Course Learning Outcomes		
After completion of this course, the learner will be able to:		
CO1: Define and explain the meaning, characteristics, classification, and economic importance of the service sector.		
CO2: Apply the services marketing mix to real-life service organizations by addressing consumer expectations, service delivery processes, people, and physical evidence.		
CO3: Analyze service strategies, market research findings, and the service development cycle to identify opportunities, challenges, and recent trends in the service sector.		
CO4: Evaluate the operational scope and business applications of ITES (BPO, KPO, LPO, ERP) and logistics services, with reference to networking, efficiency, and challenges.		
CO5: Analyze e-commerce models and electronic payment systems by examining their practical applications, limitations, and impact on businesses and consumers in today's context.		
UNIT	Name of the Unit	No. of Lectures
1	Introduction to Services <ul style="list-style-type: none">● Introduction: Meaning, Characteristics, Classification, Importance of service sector in the Indian context● Services Marketing Mix : Consumer expectations, Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and People● Service Strategies : Market Research, Service development cycle, Opportunities and Challenges in the service sector	(15 L)

2	<p>Recent Trends in Service Sector</p> <ul style="list-style-type: none"> ● ITES Sector: Concept and Scope of BPO, KPO, LPO and ERP ● Logistics: Networking, Importance, Challenges ● E-Commerce: Features, Functions and Scope of E-Commerce, Importance and Limitations of E-Commerce, Types of E-Commerce: B2C, B2B, C2C, Electronic Payment System - Types, Current scenario of e-commerce in India 	(15 L)
Ref:	<ul style="list-style-type: none"> ● <i>Service Marketing, Temani, V.K., Prism Pub</i> ● <i>Service Marketing, Temani, V.K., Prism Pub</i> ● <i>Management of Service Sector, Bhatia, B S, V P Pub</i> ● <i>Introduction to E – Commerce, Dhawan, Nidhi, International Book House</i> ● <i>The Complete E-Commerce Book: Design, Build & Maintain a Successful Web-based Business - Janice Reynolds</i> ● <i>E-Business and E-Commerce Management: Strategy, Implementation and Practice, Chaffey</i> 	

MODALITY OF ASSESSMENT

The performance of the learners for the exam shall be evaluated in two parts as per the following ratio:

Semester End Examination: Internal Assessment [60:40]

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.

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Table-1-

Mode of Assessment under NEP 2020

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major Subject Course (Theory)	1. Semester-end Examination (60%)	2-Credit		30
	2. Internal (40%) (Table 2)		90 min	20

Table - 2

Theory - Mode of assessment-Continuous Internal Assessment [40%]

Evaluation type
<ul style="list-style-type: none">• Assignments.• Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Projects / Presentations / Skit / Poster / etc.).• Class Test (Objective - Multiple Choice Questions/ Subjective).• Active participation in class activities.• Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.

Table – 3

Question Paper Pattern for Semester End Examination

Total Marks: 30		Time : 90 Mins.
• Answer Any Two of the following:	Unit – I	
a.	(15)	
b.		
c.		
• Answer Any Two of the following:	Unit – II	
a.	(15)	
b.		
c.		



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NEP HOLISTIC DEVELOPMENT BASED CURRICULUM FRAMEWORK

For

F. Y. B. COM.

Financial Literacy

Undergraduate Programme

From

Academic

year 2023-24

F. Y. B. COM. SEMESTER II
General Elective/Open Elective
COURSE TITLE: Financial Literacy
COURSE CODE: UOECOS2 - 157 [CREDITS - 02]

Course Learning Objective		
The objective of this course is to develop understanding among the students regarding personal finance and its management		
Course Learning Outcomes		
<p>After completion of this course learner will be able to:</p> <p>CO1: Define and explain the fundamental concepts of personal finance.</p> <p>CO2: Analyze and apply the principles of compounding, Rule of 72, and time value of money to different investment avenues.</p> <p>CO3: Recall and interpret the basics of personal finance and analyze investment options for risk and return.</p> <p>CO4: Evaluate and apply strategies for effective management of loans, debts, and repayment through tools such as EMIs.</p> <p>CO5: Design and recommend suitable retirement planning schemes by comparing pension options and aligning them with individual financial goals.</p>		
UNIT	Name of the Unit	No. of Lectures
1.	Introduction <ul style="list-style-type: none"> ● Financial Literacy: Meaning - Need for Financial Literacy ● Key concepts in Personal Finance: Savings, Investment, Borrowing, Income and Expenses, Surplus/Deficit, Assets and Liabilities, Inflation, Time Value of Money, Power of compounding and Rule of 72. ● Investment Avenues: Savings account, Fixed Deposits, Recurring Deposits, Securities Market, Mutual Funds, Concept of Systematic Investment Plan (SIP), Insurance and types of insurance policies 	(15 L)
2.	Personal Financial Planning <ul style="list-style-type: none"> ● Personal Financial Planning: Meaning - Process - Concepts of risk and return ● Loans and Debt: Concept - Types of Loans - Collateral and Equated Monthly Installments (EMI) ● Retirement Planning: Concept - Importance of Pension - Pension schemes of Government of India - National Pension System (NPS) 	(15 L)
Ref:	<ul style="list-style-type: none"> ● <i>Rich Dad Poor Dad, Robert Kiyosaki</i> ● <i>Personal Financial Planning, Dr. Ajit S. Thite & Dr. Pradip Kumar Sinha</i> ● <i>Personal Finance: An Indian Perspective, Kanisk Nayan and Kanika Nayan</i> ● <i>The Psychology of Money, Morgan Housel</i> 	

MODALITY OF ASSESSMENT

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A. Theory - Internal assessment 40%

20 marks

Sr No	Evaluation type	Marks
1.	Class Test (multiple choice questions / objective)	10
2.	<ul style="list-style-type: none">- Assignments on practical aspects- Project based learning activities (Case studies / Assignments / role- Plays/Presentations / Skit / Poster / etc.)	10

B. Theory - External examination - 60%

Semester End Theory Assessment

Duration - Each paper shall be of 1.5 hours duration.

Total Marks: 30

Question Paper Pattern for Semester End Examination

Total Marks : 30

Time: 1.5 hours

Q1. Answer Any Two of the following out of Three questions – Unit 1 (15)

a.

b.

c.

Q2. Answer Any Two of the following out of Three questions – Unit II (15)

a.

b.

c.

